



RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO

870 Market Street, Suite 703, San Francisco, CA 94102
T 800.368.1819 F 415.800.6592 earthshareca.org

2016 FEB 29 PM 2:50

February 29, 2016

Ms. Angela Calvillo
Clerk of the Board of Supervisors
City & County of San Francisco
City Hall, Room 244
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

Dear Ms. Calvillo,

EarthShare California hereby applies for inclusion in the 2106 Employee Joint Fundraising Drive.

EarthShare California is a charitable federation representing environmental and conservation nonprofits and meets the requirements for participation in the Annual Drive. Specifically:

- EarthShare California is a nonprofit federation representing more than ten IRS tax-exempt charitable organizations, of which half are located in the counties of San Francisco, San Mateo, Santa Clara, Alameda, Contra Costa, and Marin. A list of our member nonprofits is enclosed, those in the Bay Area are indicated with an "x"
- EarthShare California was founded in 1982 and has been in existence with ten or more qualified charities since that time. A copy of our IRS 501c3 determination letter dated 2000 (referencing the original determination date of 1982) and a copy of our Letter of Incorporation in California dated 1982 are enclosed.
- Our most recent audited financial statement and IRS Form 990 are enclosed.

We have been a partner since 1985 in the City & County of San Francisco Annual Employee Fund Drive and we look forward to participating in the 2016 charitable giving campaign.

Thank you for your consideration of our application. Should you have any questions, please feel free to contact me.

Sincerely,

David Coyle

Associate Director, EarthShare California

dave@earthshareca.org

415-981-1999, x 305

<u>EarthShare California member nonprofits 2016</u>	<u>Located in SF Bay Area</u>
EarthShare California	x
African Wildlife Foundation	
American Farmland Trust	
American Forests	
American River Conservancy	
American Rivers	x
Anza-Borrego Foundation	
Arbor Day Foundation	
Bay Area Ridge Trail Council	x
Beyond Pesticides	
Butte Environmental Council	
California Native Plant Society	x
Californians Against Waste Foundation	
Clean Water Fund of CA	x
Communities for a Better Environment	x
Conservation Fund, The	x
Conservation International	
Defenders of Wildlife	
Desert Tortoise Preserve Committee	
Earth Island Institute	x
Earthjustice	x
Ecology Center	x
Environment America Research and Policy Center	
Environmental and Energy Study Institute	
Environmental Defense Fund	x
Environmental Law Institute	
Friends of the Earth	x
Friends of the River Foundation	x
Golden Gate National Parks Conservancy	x
Greenbelt Alliance	x
Heal The Bay	
Izaak Walton League of America	
Jane Goodall Institute for Wildlife Research, Education and Conservation	
Land Trust Alliance	
Marin Agricultural Land Trust	x

(continued) →

Marin Conservation League	x
Mountain Lion Foundation	
National Audubon Society	x
National Fish & Wildlife Foundation	
National Parks Conservation Association	x
National Wildlife Federation	
Natural Resources Defense Council	x
Nature Conservancy, The	x
Ocean Conservancy	
Oceana	x
Organic Farming Research Foundation	x
Our City Forest	x
Pacific Environment	x
Peregrine Fund	
Pesticide Action Network North America	x
Placer Land Trust	
Rails-to-Trails Conservancy	x
Rainforest Action Network	x
Rainforest Alliance	
Rocky Mountain Institute	
Sacramento Tree Foundation	
San Diego Coastkeeper	
San Francisco Baykeeper	x
San Geronio Wilderness Association	
San Jose Conservation Corps	x
Save Our Shores	x
Save The Bay	x
Scenic America	
Sierra Club Foundation	x
Slide Ranch	x
Surfrider Foundation	x
Trust For Public Land	x
Union of Concerned Scientists	x
Urban Corps of San Diego County	
Wilderness Society	x
Wildlife Conservation Society	
World Wildlife Fund	

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: May 2, 2000

Person to Contact:
Tonya Martin 31-03017
Customer Service Representative

Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500

Fax Number:
513-263-3756

— Federal Identification Number:
94-2840364

Environmental Federation of California
Earth Share of California
49 Powell St. 510
San Francisco, CA 94102-2811

Dear Sir or Madam:

This letter is in response to your telephone call requesting a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in November 1982 granting your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

TOTAL P. 03

-2-

Environmental Federation of California
94-2840364

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

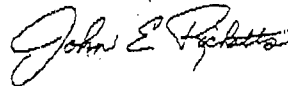
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts
Director, TE/GE CAS

1118060

ARTICLES OF INCORPORATION

OF

ENVIRONMENTAL FEDERATION OF CALIFORNIA

ENDORSED
FILED

In the office of the Secretary of State
of the State of California

JUL 26 1982

MARCH FONG EU, Secretary of State

Phyllis E. Biaggi
Deputy

I.

The name of this corporation is Environmental Federation of California.

II.

A. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable and public purposes.

B. The specific purpose of this corporation is to bring together various entities for the purpose of protecting and enhancing the environment through various cooperative programs.

III.

The name and address in the State of California of this corporation's initial agent for service of process are: Patricia L. Wells, 2606 Dwight Way, Berkeley, California 94704.

IV.

A. This corporation is organized and operated exclusively for charitable and public purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code.

B. Notwithstanding any other provision of these articles, the corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or (b) by a corporation to which contributions are deductible under Section 170(c)(2) of the Internal Revenue Code.

C. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, except as otherwise permitted in accordance with elections duly made pursuant to Section 501(h) of the Internal Revenue Code and Section 23704.5 of the California Revenue and Taxation Code. This corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

V.

The property of this corporation is irrevocably dedicated to charitable purposes, and no part of the net income or assets of this corporation shall ever inure to the benefit of any director, officer, or member hereof or to the benefit of any private person. Upon the dissolution or winding up of the corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation, or corporation that is organized and operated exclusively for charitable purposes and that has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

DATED: July 23, 1982

Gail E. Giboney
GAIL E. GIBONEY

DATED: July 27, 1982

Judith D. Small
JUDITH D. SMALL

The undersigned hereby declare that they are the persons who executed the foregoing Articles of Incorporation, which execution is their act and deed.

Gail E. Giboney
GAIL E. GIBONEY

Judith D. Small
JUDITH D. SMALL



October 28, 1982

In reply refer to
342:R:jl:g

Environmental Federation of
California
Building E, Fort Mason Center
San Francisco, CA 94123

Purpose : Charitable
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 1118060

On the basis of the information submitted and provided your present operations continue unchanged or conform to those proposed in your application, you are exempt from state franchise or income tax under Section 23701d, Revenue and Taxation Code. Any change in operation, character or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address also must be reported.

You are required to file Form 199 (Exempt Organization Annual Information Return) or Form 199B (Exempt Organization Annual Information Statement) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

If the organization is incorporating, this approval will expire unless incorporation is completed with the Secretary of State within 60 days.

Exemption from federal income or other taxes and other state taxes requires separate applications.

This exemption is granted on the express condition that the organization will secure federal exempt status with the Internal Revenue Service. The organization is required to furnish a copy of the final determination letter to the Franchise Tax Board within 9 months from the date of this letter.

This exemption effective as of July 26, 1982.

J. Kudo, Supervisor
Exempt Organizations
Telephone (800) 852-7050

cc: Morrison, et al

AUG 15 2014

State of California
Secretary of State

CERTIFICATE OF STATUS

ENTITY NAME:

ENVIRONMENTAL FEDERATION OF CALIFORNIA

FILE NUMBER: C1118060
FORMATION DATE: 07/26/1982
TYPE: DOMESTIC NONPROFIT CORPORATION
JURISDICTION: CALIFORNIA
STATUS: ACTIVE (GOOD STANDING)

I, DEBRA BOWEN, Secretary of State of the State of California,
hereby certify:

The records of this office indicate the entity is authorized to
exercise all of its powers, rights and privileges in the State of
California.

No information is available from this office regarding the financial
condition, business activities or practices of the entity.



IN WITNESS WHEREOF, I execute this certificate
and affix the Great Seal of the State of
California this day of August 13, 2014.

Debra Bowen

DEBRA BOWEN
Secretary of State

**ENVIRONMENTAL FEDERATION
OF CALIFORNIA, INC.
(Operating as EarthShare California)**

FINANCIAL STATEMENTS

**For the Years Ended
June 30, 2014 and 2013**

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Independent Auditors' Report

Board of Directors
Environmental Federation of California, Inc.

We have audited the accompanying financial statements of Environmental Federation of California, Inc. (operating as EarthShare California), which comprise the statements of financial position as of June 30, 2014 and 2013, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Environmental Federation of California, Inc. as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

San Francisco, California
December, 1, 2015

Bregante + Company LLP

www.bcoepa.com

ENVIRONMENTAL FEDERATION OF CALIFORNIA, INC.
(Operating as EarthShare California)

STATEMENTS OF FINANCIAL POSITION

June 30, 2014 and 2013

	2014	2013
ASSETS		
Assets:		
Cash	\$ 840,775	\$ 806,138
Pledges receivable, net of allowance for uncollectible pledges of \$69,755 and \$75,820	694,462	731,722
Accounts receivable	1,220	1,220
Prepaid expenses	13,568	13,105
Property and equipment, net of accumulated depreciation of \$31,200 and \$30,420	3,320	3,306
Deposits	2,760	2,974
 Total assets	 \$ 1,556,105	 \$ 1,558,465
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued liabilities	\$ 106,988	\$ 41,388
Campaign proceeds payable, net	1,081,076	1,117,523
Affiliation fees payable to national confederation	82,159	74,905
 Total liabilities	 1,270,223	 1,233,816
Net assets:		
Unrestricted	282,171	319,938
Temporarily restricted	3,711	4,711
 Total net assets	 285,882	 324,649
 Total liabilities and net assets	 \$ 1,556,105	 \$ 1,558,465

See accompanying notes and auditors' report.

ENVIRONMENTAL FEDERATION OF CALIFORNIA, INC.
(Operating as EarthShare California)

STATEMENTS OF ACTIVITIES

For the Years Ended June 30, 2014 and 2013

	2014			2013		
	Unrestricted	Temporarily restricted	Total	Unrestricted	Temporarily restricted	Total
Support and revenue:						
Campaign revenue:						
Campaign results (gross)	\$ 1,172,917	\$ -	\$ 1,172,917	\$ 1,263,673	\$ -	\$ 1,263,673
Total shrinkage	(69,755)	-	(69,755)	(103,557)	-	(103,557)
Net total pledges	1,103,162	-	1,103,162	1,160,116	-	1,160,116
Less designations to others	(582,086)	-	(582,086)	(683,461)	-	(683,461)
Shrinkage on designated to others	22,235	-	22,235	56,009	-	56,009
Net designations to other	(559,851)	-	(559,851)	(627,452)	-	(627,452)
Net undesignated pledges	543,311	-	543,311	532,664	-	532,664
Other revenue:						
Administrative fees for raising funds on behalf of others	410,930	-	410,930	477,758	-	477,758
Contributions	36,520	-	36,520	50,902	-	50,902
In-kind donations	950	-	950	950	-	950
Interest and dividend income	203	-	203	363	-	363
Net assets released from restrictions:						
Satisfaction of program restrictions	1,000	(1,000)	-	1,000	(1,000)	-
Total support and revenue	992,914	(1,000)	991,914	1,063,637	(1,000)	1,062,637
Expenses:						
Program services:						
Undesignated campaign proceeds distributions	543,311	-	543,311	532,664	-	532,664
Other program expenses	316,530	-	316,530	344,236	-	344,236
Total program services	859,841	-	859,841	876,900	-	876,900
General and administrative	122,896	-	122,896	136,478	-	136,478
Fundraising	47,944	-	47,944	42,809	-	42,809
Total expenses	1,030,681	-	1,030,681	1,056,187	-	1,056,187
Changes in net assets	(37,767)	(1,000)	(38,767)	7,450	(1,000)	6,450
Net assets, beginning of year	319,938	4,711	324,649	312,488	5,711	318,199
Net assets, end of year	\$ 282,171	\$ 3,711	\$ 285,882	\$ 319,938	\$ 4,711	\$ 324,649

See accompanying notes and auditors' report.

ENVIRONMENTAL FEDERATION OF CALIFORNIA, INC.
(Operating as EarthShare California)

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2014 and 2013

	2014	2013
Cash flows from operating activities:		
Changes in net assets	\$ (38,767)	\$ 6,450
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	780	640
(Increase) decrease in assets:		
Pledges receivable, net	37,260	14,582
Accounts receivable	-	(31)
Prepaid expenses	(463)	(7,963)
Deposits	214	(1,139)
Increase (decrease) in liabilities:		
Accounts payable and accrued liabilities	65,600	(1,781)
Campaign proceeds payable, net	(36,447)	238,063
Affiliation fees payable to national confederation	7,254	26,406
	74,198	268,777
Total adjustments		
	35,431	275,227
Net cash provided by operating activities		
Cash flows from investing activities:		
Purchases of property and equipment	(794)	(1,845)
Net cash used by investing activities	(794)	(1,845)
Net increase in cash	34,637	273,382
Cash, beginning of year	806,138	532,756
Cash, end of year	\$ 840,775	\$ 806,138

Noncash investing activities:

There was no retired equipment during the year ended June 30, 2014. Fully depreciated equipment with an original cost of \$2,180 was retired during the year ended June 30, 2013.

See accompanying notes and auditors' report.

ENVIRONMENTAL FEDERATION OF CALIFORNIA, INC.
(Operating as EarthShare California)

STATEMENTS OF FUNCTIONAL EXPENSES

For the Years Ended June 30, 2014 and 2013

	2014				2013			
	Other Program Expenses	General and Administrative	Fundraising	Total	Other Program Expenses	General and Administrative	Fundraising	Total
Salaries and related expenses	\$ 157,310	\$ 62,111	\$ 41,467	\$ 260,888	\$ 223,154	\$ 76,330	\$ 38,563	\$ 338,047
Contract services	82,481	27,494	-	109,975	24,958	9,341	-	34,299
Affiliation fees	35,916	-	-	35,916	44,228	-	-	44,228
Rent	15,897	5,713	3,229	24,839	18,971	3,805	2,004	24,780
Accounting	-	19,082	-	19,082	-	32,000	-	32,000
Program expenses	8,931	-	-	8,931	11,627	-	-	11,627
Travel	6,018	-	1,222	7,240	6,025	-	349	6,374
Bank charges	-	3,864	-	3,864	-	5,746	-	5,746
Insurance	2,411	867	490	3,768	-	2,705	-	2,705
Telephone	2,181	783	443	3,407	6,633	493	664	7,790
Meetings and conferences	550	1,698	111	2,359	1,238	1,721	10	2,969
Postage and delivery	1,226	60	249	1,535	1,430	87	139	1,656
Office and computer supplies	681	245	138	1,064	5,285	1,290	956	7,531
Depreciation	499	179	102	780	569	-	71	640
Miscellaneous	2,429	800	493	3,722	118	2,960	53	3,131
Total	\$ 316,530	\$ 122,896	\$ 47,944	\$ 487,370	\$ 344,236	\$ 136,478	\$ 42,809	\$ 523,523

See accompanying notes and auditors' report.

ENVIRONMENTAL FEDERATION OF CALIFORNIA, INC.
(Operating as EarthShare California)

NOTES TO FINANCIAL STATEMENTS

June 30, 2014 and 2013

NOTE A -- Nature of the Federation

Environmental Federation of California, Inc. (the Federation), which operates as EarthShare California, was established in 1982 as a coalition of various independent environmental groups (affiliated organizations). The primary purpose of the Federation is to broaden its affiliates' financial support by obtaining access to and coordinating participation in corporate and governmental payroll deduction fundraising campaigns throughout California. This support will help: (1) prevent human health problems from air, water and toxic pollution; (2) preserve and conserve fresh water, marine and land resources; and (3) develop educational programs which promote a sound and balanced use of our natural resources. The Federation represents 90 environmental organizations in over 206 workplace-giving campaigns.

For an organization to be accepted in the Federation, the organization must meet the qualifications specified in the Federation's by-laws. The Board of Directors determines the acceptance of a new member organization. The new member organizations are required to pay a joining fee of \$5,000 plus 10% of their respective net income from distributions for the first three years. Member organizations are required to perform a minimum of 30 service hours per year. Undesignated monies, less expenses, are normally divided 60/40 between local/common members and national members. The Federation can choose to apply for a different split, on a year-by-year basis (See Note H). Local and common members receive an equal share of the Federation's undesignated monies less expenses and any other member fees levied by the Board of Directors. There are currently 44 local and common members in the Federation.

NOTE B -- Summary of significant accounting policies

Basis of accounting

The Federation maintains its accounting records and prepares its financial statements on the accrual basis.

Cash and cash equivalents

For the purposes of the Statements of Cash Flows, the Federation considers cash and cash equivalents to consist of demand deposits as well as cash on hand.

Pledges

Unconditional promises to give (pledges) are all expected to be collected within one year and are recorded at their net realizable value, net of uncollectible pledges. Conditional promises to give are not included as contributions until such time as the conditions are substantially met.

See auditors' report.

ENVIRONMENTAL FEDERATION OF CALIFORNIA, INC.
(Operating as EarthShare California)

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2014 and 2013

NOTE B -- **Summary of significant accounting policies** (continued)

Allowance for uncollectible pledges

The allowance for uncollectible pledges is an estimate of annual campaign payroll pledges receivable that will not be collected. The estimate is based on collection history of prior year campaigns and is offset against campaign contribution revenue.

Fair value of financial instruments

The carrying amount of cash, pledges and accounts receivable, prepaid expenses and payables are stated at a fair value or approximate fair value.

Property and equipment

Property and equipment with useful lives of greater than one year costing \$500 or more are capitalized and are recorded at cost, or fair value if donated. Capitalized property and equipment are depreciated over their estimated useful lives of three to seven years on the straight-line basis. Donated material and equipment are recorded as contributions at their estimated value on the date of receipt.

Net assets

The Federation classifies its net assets and activities into one of three categories:

Unrestricted: Those net assets and activities which represent the portion of expendable funds available to support operations. A portion of these net assets may be designated by the Board of Directors for specific purposes.

Temporarily restricted: Those net assets and activities which are donor-restricted for: (a) support of specific operating activities; (b) investment for a specified term; (c) use in a specified future period; or (d) acquisition of long-lived assets. The Federation had \$3,711 and \$4,711 of net assets temporarily restricted for specific activities and future periods at June 30, 2014 and 2013, respectively.

Permanently restricted: Those net assets and activities which are permanently donor-restricted for holdings of: (a) assets donated with stipulations that they be preserved and not be sold; or (b) assets donated with stipulations that they be invested to provide a permanent source of income. The Federation has no permanently restricted net assets at June 30, 2014 and 2013.

See auditors' report.

ENVIRONMENTAL FEDERATION OF CALIFORNIA, INC.
(Operating as EarthShare California)

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2014 and 2013

NOTE B -- Summary of significant accounting policies (continued)

Net assets (continued)

The expiration of a donor-imposed restriction on a contribution is recognized in the period in which the restriction expires. This occurs by increasing unrestricted net assets and decreasing temporarily restricted net assets in the Statements of Activities, and the release from restrictions is reported separately from other transactions.

Recognition of public support and allocations

The annual campaigns at worksites are conducted primarily in the fall of each year to raise support for allocations to the affiliated organizations. Donor contribution revenue is recognized as pledges are made based on donor pledge forms or employer summarized information. For campaigns where there is no such information, pledges are estimated based on prior year actual collections and allocations.

Contributions are allocated to affiliated organizations to the extent the donor designates a preference. Each member organization is distributed a proportionate share of receipts based on donor designations to each member.

Affiliated organizations also receive contributions directly from donors or third-party processors that are attributable to the Federation's annual worksite campaigns. The affiliated organizations are required to send these contributions to the Federation, so that these amounts may be recognized in the Federation's gross campaign results, and distributed appropriately. Management believes that not all of these direct payments are properly routed through the Federation, and the amounts may be significant, but difficult to ascertain. Net undesignated pledges are not affected by the shortfall of direct payments.

Grants

Grants are recorded as revenue in accordance with generally accepted accounting principles. Revenue that is donor-restricted is included in temporarily restricted net assets. As the restrictions are met, the revenue is shown as a release from restrictions and transferred from temporarily restricted net assets to unrestricted net assets.

See auditors' report.

ENVIRONMENTAL FEDERATION OF CALIFORNIA, INC.
(Operating as EarthShare California)

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2014 and 2013

NOTE B -- Summary of significant accounting policies (continued)

Contributed goods and services

The Federation's policy is to recognize the fair value of certain contributed goods and services received as both a revenue and an offsetting expense in accordance with generally accepted accounting principles. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. During the year ended June 30, 2014 and 2013, the value of contributed goods and services included as in kind donations in the accompanying financial statements was \$950 per period and consisted of the use of facilities for Federation's annual general meeting. Other notable volunteer time that does not require recognition in the financial statements totaled over 1,170 and 1,600 hours during the years ended June 30, 2014 and 2013, respectively. The hours contributed were mainly devoted to speaker workplace presentations during campaigns and participation in the Federation's Board of Directors.

Functional allocation of expenses

The costs of providing the program services and supporting activities of the Federation are summarized in the Statements of Activities and in the Statements of Functional Expenses. Expenses that can be directly identified with a specific function are allocated directly to that function. Expenses that cannot be directly identified with a specific function are allocated among the program services and the supporting activities benefited. Occupancy related expense allocation is based on the square footage of the space used. Personnel related expense allocation is based on the staff time spent on each function.

The Federation reports its expenses on a functional basis as follows:

- Program services include specific campaign activities and educational efforts on the part of the Federation, as well as activities dealing with and providing information and referral for member agencies. Additionally, program services also include activities expenses related to the management of existing campaigns.
- Fundraising represents the costs related to attracting new campaigns and raising funds for internal operations. The fundraising activities include soliciting gifts, special events, writing grants and direct mail solicitation.
- General and administrative relates to all Federation overhead activities, including management and general aspects that are not related to fundraising or program activities.

See auditors' report.

ENVIRONMENTAL FEDERATION OF CALIFORNIA, INC.
(Operating as EarthShare California)

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2014 and 2013

NOTE B -- Summary of significant accounting policies (continued)

Income taxes

The Federation is a qualified organization exempt from federal and California income taxes under the provisions of Sections 501(c)(3) of the Internal Revenue Code and 23701d of the California Revenue and Taxation Code. Therefore, no provision for federal or California income tax is reflected in the financial statements.

The Federation's income tax returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed. The Federation believes that there are no material uncertain tax positions which require adjustment to the financial statements or additional footnote disclosure.

Use of estimates

Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from management's estimates. Significant estimates include accrual of pledges receivable and the provision for uncollectible pledges.

NOTE C -- Concentration of credit risk

Financial instruments that potentially subject the Federation to a concentration of credit risk consist primarily of cash and pledges receivable. The Federation maintains its cash in several accounts at two banks. The combined balance at times may exceed federally insured limits. The Federation has not experienced any losses in these cash accounts and believes it is not exposed to any significant credit risk.

Pledges receivable consist of promises from individuals to give through workplace giving campaigns. A shrinkage allowance is recognized for expected uncollectable pledges. Management does not expect actual results to differ significantly from net pledge revenue recognized.

See auditors' report.

ENVIRONMENTAL FEDERATION OF CALIFORNIA, INC.
(Operating as EarthShare California)

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2014 and 2013

NOTE D -- Property and equipment

Property and equipment at June 30 consist of the following:

	2014	2013
Computer equipment	\$ 4,759	\$ 3,965
Software	25,812	25,812
Office equipment	3,949	3,949
	34,520	33,726
Less accumulated depreciation	(31,200)	(30,420)
Property and equipment, net	\$ 3,320	\$ 3,306

Depreciation expense for the years ended June 30, 2014 and 2013 was \$780 and \$640 respectively.

NOTE E -- Temporarily restricted net assets

Temporarily restricted net assets consisted of \$3,711 and \$4,711 for investment in technology infrastructure at June 30, 2014 and 2013, respectively.

NOTE F -- Lease commitments

The Federation has a lease for its San Francisco office which expires on August 31, 2017. The Federation also rents office space in Los Angeles and storage space on a month-to-month basis.

The future minimum lease payments attributable to the facility lease are as follows:

Years Ending June 30,	
2015	\$ 24,410
2016	25,148
2017	25,902
2018	4,338
Thereafter	-
	\$ 79,798

See auditors' report.

ENVIRONMENTAL FEDERATION OF CALIFORNIA, INC.
(Operating as EarthShare California)

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2014 and 2013

NOTE G -- Affiliation with EarthShare National

Environmental Federation of California, Inc. and other state environmental fundraising organizations have an affiliation agreement under the name EarthShare in their own respective states. The purpose of the agreement is to create a unified environmental fundraising confederation and adopt consistent financial accounting practices and disbursement arrangements.

Under the terms of the affiliation agreement, the Federation is required to remit 4% of cash receipts related to EarthShare member groups to EarthShare National as well as 40% of undesignated campaign revenue net of overhead and other allowable expenses to the members of EarthShare National. On a year-by-year basis, the Federation can submit a request to modify the required percentage remittance of the undesignated campaign revenue remittance.

The balances and transactions under the terms of the affiliation agreement are as follows:

	<u>2014</u>	<u>2013</u>
Assets and liabilities as of June 30:		
Net campaign proceeds payable to national confederation	\$ 130,638	\$ 129,304
Affiliation fees payable to national confederation	<u>82,159</u>	<u>74,905</u>
Total due to national confederation	<u>\$ 212,797</u>	<u>\$ 204,209</u>
Revenue and expenses for the years ended June 30:		
Campaign proceeds distributions (net of fees)	\$ 108,306	\$ 133,561
Affiliation fees expense	<u>35,916</u>	<u>44,228</u>
	<u>\$ 144,222</u>	<u>\$ 177,789</u>

See auditors' report.

ENVIRONMENTAL FEDERATION OF CALIFORNIA, INC.
(Operating as EarthShare California)

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2014 and 2013

NOTE H -- Subsequent events

The current year allocation of undesignated campaign proceeds of \$543,311 was made based on a 70/30 split between local/common members and national members. This change in allocation affects only the split between the national confederation and the local/common affiliated organizations, and will have no effect on the change in net assets of the Federation. Actual allocation of disbursements of undesignated campaign proceeds made during the year ending June 30, 2015 may vary from amounts accrued at June 30, 2014.

The date to which events occurring after June 30, 2014 have been evaluated for possible adjustments to the financial statements or disclosure is December 1, 2015, which is the date on which the financial statements were available to be issued.

See auditors' report.

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public.
 Information about Form 990 and its instructions is at www.irs.gov/form990.

2013

Open to Public Inspection

Department of the Treasury
 Internal Revenue Service

A For the 2013 calendar year, or tax year beginning 7/01, 2013, and ending 6/30, 2014

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C ENVIRONMENTAL FEDERATION OF CALIFORNIA DBA EARTH SHARE CALIFORNIA 870 MARKET STREET #703 SAN FRANCISCO, CA 94102		D Employer identification number 94-2840364
	F Name and address of principal officer: SAME AS C ABOVE		E Telephone number 415-981-1999
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ <u>1,551,765.</u>	
J Website: <u>WWW.EARTHSHARECA.ORG</u>		H(a) Is this a group return for subordinates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> H(b) Are all subordinates included? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If 'No,' attach a list. (see instructions)	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <input type="checkbox"/>		L Year of formation: <u>1982</u> M State of legal domicile: <u>CA</u>	
H(c) Group exemption number <input type="checkbox"/>			

Part I Summary

1 Briefly describe the organization's mission or most significant activities: <u>THE PRIMARY PURPOSE OF THE ORGANIZATION IS TO BROADEN ITS AFFILIATES' (501(C)(3) ORGANIZATIONS) FINANCIAL SUPPORT BY OBTAINING ACCESS TO AND COORDINATING PARTICIPATION IN CORPORATE AND GOVERNMENTAL PAYROLL DEDUCTION FUNDRAISING CAMPAIGNS.</u>	
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a) <u>14</u>
	4 Number of independent voting members of the governing body (Part VI, line 1b) <u>14</u>
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) <u>5</u>
	6 Total number of volunteers (estimate if necessary) <u>80</u>
	7a Total unrelated business revenue from Part VIII, column (C), line 12 <u>0.</u>
	7b Net unrelated business taxable income from Form 990-T, line 34. <u>0.</u>
	8 Contributions and grants (Part VIII, line 1h) <u>1,211,969.</u>
9 Program service revenue (Part VIII, line 2g) <u>477,758.</u>	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) <u>361.</u>	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <u>203.</u>	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) <u>1,690,088.</u>	
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) <u>1,160,116.</u>	
14 Benefits paid to or for members (Part IX, column (A), line 4)	
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) <u>338,045.</u>	
16a Professional fundraising fees (Part IX, column (A), line 11e)	
b Total fundraising expenses (Part IX, column (D), line 25) <u>47,944.</u>	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) <u>185,476.</u>	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) <u>1,683,637.</u>	
19 Revenue less expenses. Subtract line 18 from line 12 <u>6,451.</u>	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) <u>1,558,465.</u>
	21 Total liabilities (Part X, line 26) <u>1,231,296.</u>
	22 Net assets or fund balances. Subtract line 21 from line 20 <u>327,169.</u>

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	<u><i>Patricia Smith</i></u> Signature of officer	<u>5/14/15</u> Date			
	<u>PATRICIA SMITH</u> Type or print name and title.	<u>EXECUTIVE DIRECTOR</u>			
Paid Preparer Use Only	Print/Type preparer's name <u>KENNETH A. PRESTON</u>	Preparer's signature <u><i>K Preston</i></u>	Date <u>5/13/15</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01437149</u>
	Firm's name <u>BREGANTE + COMPANY LLP, CPA'S</u>	Firm's EIN <u>94-2861940</u>			
	Firm's address <u>301 BATTERY ST, 2 MEZZANINE SAN FRANCISCO, CA 94111</u>	Phone no. <u>415-777-1001</u>			
	May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Part 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:

THE PRIMARY PURPOSE OF THE ORGANIZATION IS TO BROADEN ITS AFFILIATES' (501(C)(3) ORGANIZATIONS) FINANCIAL SUPPORT BY OBTAINING ACCESS TO AND COORDINATING PARTICIPATION IN CORPORATE AND GOVERNMENTAL PAYROLL DEDUCTION FUNDRAISING CAMPAIGNS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

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 and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,419,692. including grants of \$ 1,103,162.) (Revenue \$ 410,930.) THE PRIMARY PURPOSE OF THE FEDERATION IS TO BROADEN ITS AFFILIATES' FINANCIAL SUPPORT BY OBTAINING ACCESS TO AND COORDINATING PARTICIPATION IN CORPORATE AND GOVERNMENTAL PAYROLL FUNDRAISING CAMPAIGNS. AS OF JUNE 30, 2014, THE AGENCY REPRESENTED 43 ENVIRONMENTAL ORGANIZATIONS IN OVER 206 WORKPLACE GIVING CAMPAIGNS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,419,692.

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A.....	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?.....		X
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.....		X
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.....		X
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.....		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.....		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II.....		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.....		X
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 debt negotiation services? If 'Yes,' complete Schedule D, Part IV.....		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.....		X
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,' complete Schedule D, Part VI.....	X	
b	Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII.....		X
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.....		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX.....		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.....	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X.....	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII.....	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.....		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?.....		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.....		X
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.....		X
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.....		X
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).....		X
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.....		X
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.....		X
20a	Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.....		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?.....		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organizations or government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
b 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? <i>If 'Yes,' complete Schedule L, Part I.</i>		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? <i>If so, complete Schedule L, Part II.</i>		X
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? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
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):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c 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? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i>		X
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)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

BAA

Form 990 (2013)

Part 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
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 1 a 4		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 1 b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1 c X	X	
2 a	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. 2 a 5		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2 b X Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3 a		X
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O. 3 b		
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4 a		X
b	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5 a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5 b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5 c		
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6 a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6 b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	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? 7 a		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7 b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7 c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7 d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7 e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7 f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7 g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7 h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966? 9 a		
b	Did the organization make a distribution to a donor, donor advisor, or related person? 9 b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10 a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10 b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders. 11 a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11 b		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12 a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12 b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13 a Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13 b		
c	Enter the amount of reserves on hand. 13 c		
14 a	Did the organization receive any payments for indoor tanning services during the tax year? 14 a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. 14 b		

Part 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 instructions.

Check if Schedule O contains a response or note to any line in this Part VI. X

Section A. Governing Body and Management

		Yes	No
1 a	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.		
1 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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7 a	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?		X
7 b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8 a	The governing body?	X	
8 b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10 a	Did the organization have local chapters, branches, or affiliates?	X	
10 b	If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	X	
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	X	
12 b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. SEE SCHEDULE O.	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15 a	The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O.	X	
15 b	Other officers of key employees of the organization. SEE SCHEDULE O. If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)	X	
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 b	If 'Yes,' 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 taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
 ▶ PATRICIA SMITH 870 MARKET STREET #703 SAN FRANCISCO CA 94102 415-981-1999

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

1 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.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KLARA ARTER BOARD MEMBER	1 0	X					0.	0.	0.	
(2) MARIKA BERGSRUND BOARD MEMBER	1 0	X					0.	0.	0.	
(3) MEGAN BAEHRENS BOARD MEMBER	1 0	X					0.	0.	0.	
(4) CARI PORTER BOARD MEMBER	1 0	X					0.	0.	0.	
(5) ALAN EHRGOTT BOARD MEMBER	1 0	X					0.	0.	0.	
(6) RENE HAMLIN AT LARGE DIR.	1 0	X					0.	0.	0.	
(7) TED SCHOFIELD SECOND VP	1 0	X		X			0.	0.	0.	
(8) NONA DENNIS AT LARGE DIR.	1 0	X					0.	0.	0.	
(9) MICHELLE KREMER BOARD MEMBER	1 0	X					0.	0.	0.	
(10) ROBERT WILSON AT LARGE DIR.	1 0	X					0.	0.	0.	
(11) SCOTT MCINTYRE PRESIDENT	1 0	X		X			0.	0.	0.	
(12) ELLEN MANCHESTER BOARD MEMBER	1 0	X					0.	0.	0.	
(13) RAY SULLIVAN FIRST VP	1 0	X		X			0.	0.	0.	
(14) TONI COUNTS ROSE AT LARGE DIR.	1 0	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) PATRICIA SMITH EXECUTIVE DIREC	38 0			X				79,153.	0.	11,214.
(16) GEOFFREY BAUMAN TREASURER	1 0			X				0.	0.	0.
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1 b Sub-total								79,153.	0.	11,214.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								79,153.	0.	11,214.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual.	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual.	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person.	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

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 **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a	1,103,162.			
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f	37,470.			
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f			1,140,632.		
PROGRAM SERVICE REVENUE	2 a ADMINISTRATIVE FEES	Business Code 561000	410,930.	410,930.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f			410,930.		
3 Investment income (including dividends, interest and other similar amounts)			203.			203.
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
OTHER REVENUE	6 a Gross rents	(i) Real (ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a 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)					
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code					
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions			1,551,765.	410,930.	0.	203.

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.

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	1,103,162.	1,103,162.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	81,375.	4,248.	51,421.	25,706.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	133,032.	123,313.		9,719.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	23,193.	14,844.	5,334.	3,015.
10 Payroll taxes	23,288.	14,905.	5,356.	3,027.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	19,082.		19,082.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	325.		325.	
12 Advertising and promotion	8,931.	8,931.		
13 Office expenses	1,064.	681.	245.	138.
14 Information technology				
15 Royalties				
16 Occupancy	24,839.	15,897.	5,713.	3,229.
17 Travel	7,240.	6,018.		1,222.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,359.	550.	1,698.	111.
20 Interest				
21 Payments to affiliates	35,916.	35,916.		
22 Depreciation, depletion, and amortization	780.	499.	179.	102.
23 Insurance	3,768.	2,411.	867.	490.
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.)				
a <u>CONTRACT SERVICES</u>	109,975.	82,481.	27,494.	
b <u>BANK CHARGES</u>	3,864.		3,864.	
c <u>TELEPHONE</u>	3,407.	2,181.	783.	443.
d <u>POSTAGE AND SHIPPING</u>	1,535.	1,226.	60.	249.
e All other expenses	3,397.	2,429.	475.	493.
25 Total functional expenses. Add lines 1 through 24e.	1,590,532.	1,419,692.	122,896.	47,944.
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 <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
ASSETS	1	Cash — non-interest-bearing	751,606.	1	786,243.
	2	Savings and temporary cash investments	54,532.	2	54,532.
	3	Pledges and grants receivable, net	731,722.	3	694,462.
	4	Accounts receivable, net	1,220.	4	1,220.
	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	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	13,105.	9	13,568.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	34,520.	
	10b	Less: accumulated depreciation	10b	31,200.	
	10c		3,306.	10c	3,320.
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11	2,974.	15	2,760.	
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,558,465.	16	1,556,105.	
LIABILITIES	17	Accounts payable and accrued expenses	41,388.	17	106,988.
	18	Grants payable	1,115,003.	18	1,081,076.
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	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	74,905.	25	82,159.
	26	Total liabilities. Add lines 17 through 25	1,231,296.	26	1,270,223.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	322,458.	27	282,171.
	28	Temporarily restricted net assets	4,711.	28	3,711.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	327,169.	33	285,882.	
34	Total liabilities and net assets/fund balances	1,558,465.	34	1,556,105.	

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Form 990 (2013)

Part 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	1,551,765.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,590,532.
3	Revenue less expenses. Subtract line 2 from line 1	3	-38,767.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	327,169.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-2,520.
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	285,882.

Part 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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		X
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:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
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:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	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?	X	
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?		X
3b	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.		

BAA

Form 990 (2013)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization: **ENVIRONMENTAL FEDERATION OF CALIFORNIA
DBA EARTH SHARE CALIFORNIA** Employer identification number: **94-2840364**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III — Functionally integrated d Type III — Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11 g (i)	
(ii) A family member of a person described in (i) above?	11 g (ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11 g (iii)	

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2013

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	1,642,766.	1,454,777.	1,353,891.	1,211,969.	1,140,362.	6,803,765.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	1,642,766.	1,454,777.	1,353,891.	1,211,969.	1,140,362.	6,803,765.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						6,803,765.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4.	1,642,766.	1,454,777.	1,353,891.	1,211,969.	1,140,362.	6,803,765.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	3,306.	1,054.	257.	361.	203.	5,181.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 Total support. Add lines 7 through 10.						6,808,946.
12 Gross receipts from related activities, etc (see instructions).					12	0.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)).	14	99.92%
15 Public support percentage from 2012 Schedule A, Part II, line 14.	15	99.84%
16a 33-1/3% support test – 2013. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input checked="" type="checkbox"/>	
b 33-1/3% support test – 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test – 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
b 10%-facts-and-circumstances test – 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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.						
c Add lines 7a and 7b.						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total Support. (Add lines 9, 10c, 11 and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)).	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15.	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)).	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17.	18	

19a 33-1/3% support tests – 2013. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

b 33-1/3% support tests – 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information.
(See instructions).

Area with horizontal dashed lines for supplemental information.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2013

Department of the Treasury Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Open to Public Inspection

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

ENVIRONMENTAL FEDERATION OF CALIFORNIA DBA EARTH SHARE CALIFORNIA

94-2840364

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate contributions, aggregate grants, aggregate value, and two Yes/No questions regarding donor property and grant fund usage.

Part II Conservation Easements.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, total number and acreage restricted, number of easements on historic structures, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures, and amounts required to be reported.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

Part V Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Temporarily restricted endowment _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

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

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		8,708.	5,388.	3,320.
e Other		25,812.	25,812.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				3,320.

BAA

Part VII Investments – Other Securities.

N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely-held equity interests.....		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) ... ▶		

Part VIII Investments – Program Related.

N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ... ▶		

Part IX Other Assets.

N/A

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.) ... ▶	

Part X Other Liabilities.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) AFFILIATION FEES PAYABLE	82,159.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ... ▶	82,159.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. SEE PART XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	991,914.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments	2a		
	b Donated services and use of facilities	2b		
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	991,914.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.) SEE PART XIII	4b	559,851.	
	c Add lines 4a and 4b		4c	559,851.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	1,551,765.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,030,681.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a		
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d		
	e Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,030,681.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.) SEE PART XIII	4b	559,851.	
	c Add lines 4a and 4b		4c	559,851.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,590,532.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FIN 48 FOOTNOTE

ENVIRONMENTAL FEDERATION OF CALIFORNIA'S INCOME TAX RETURNS ARE SUBJECT TO EXAMINATION BY FEDERAL AND STATE TAXING AUTHORITIES, GENERALLY FOR THREE YEARS AND FOUR YEARS, RESPECTIVELY, AFTER THEY ARE FILED. THE FEDERATION BELIEVES THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS WHICH REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS OR ADDITIONAL FOOTNOTE DISCLOSURE.

2013

SCHEDULE D, PART XIII - SUPPLEMENTAL INFORMATION PAGE 5

CLIENT 2025-000

ENVIRONMENTAL FEDERATION OF CALIFORNIA
DBA EARTH SHARE CALIFORNIA

94-2840364

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

PLEDGES DESIGNATED FOR OTHERS..... \$ 559,851.
TOTAL \$ 559,851.

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

PLEDGES DESIGNATED FOR OTHERS..... \$ 559,851.
TOTAL \$ 559,851.

SCHEDULE I
(Form 990)

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

OMB No. 1545-0047

2013

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 or 22.
Attach to Form 990.

Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

ENVIRONMENTAL FEDERATION OF CALIFORNIA

Employer identification number

94-2840364

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) AFRICAN WILDLIFE FDN 1400 16TH ST. NW, SUITE 120 WASHINGTON, DC 20036	27-1857239		8,462.	0.	BOOK	N/A	UNRESTRICTED
(2) AMERICAN FORESTS 910 17TH ST. NW WASHINGTON, DC 20006	53-0196544		5,307.	0.	BOOK	N/A	UNRESTRICTED
(3) AMERICAN RIVER CONSER. 348 HIGHWAY 49 COLOMA, CA 95613	68-0195752		11,878.	0.	BOOK	N/A	UNRESTRICTED
(4) ANZA-BORREGO FDN P.O. BOX 2001 BORREGO SPRINGS, CA 92004	33-0334338		6,863.	0.	BOOK	N/A	UNRESTRICTED
(5) BAY AREA RIDGE TRAIL 1007 GEN. KENNEDY AVE., STE 3 SAN FRANCISCO, CA 94129	94-3148503		11,936.	0.	BOOK	N/A	UNRESTRICTED
(6) CA NATIVE PLANT SOC. 2707 K STREET, SUITE 1 SACRAMENTO, CA 95814	94-6116403		8,932.	0.	BOOK	N/A	UNRESTRICTED
(7) CALIF. AGAINST WASTE 921 11TH ST, SUITE 420 SACRAMENTO, CA 95814	68-0032326		5,131.	0.	BOOK	N/A	UNRESTRICTED
(8) CLEAN WATER FUND 350 FRANK OGAWA PLZA, STE 200 OAKLAND, CA 94612	52-1043444		6,439.	0.	BOOK	N/A	UNRESTRICTED

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 42

3 Enter total number of other organizations listed in the line 1 table 2

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

TEEA3901L 07/12/13

Schedule I (Form 990) (2013)

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

PART IV - ADDITIONAL SUPPLEMENTAL INFORMATION

EARTHSHARE ANNUALLY RECEIVES FROM ITS MEMBERS AUDITS, IRS FORM 990S, 501(C)(3)

DETERMINATION LETTERS, STATEMENTS OF THEIR ACTIVITIES IN THE UNITED STATES, AND AN

ANNUAL REPORTING ON THE USES OF FUNDS RECEIVED FROM EARTHSHARE.

Continuation Sheet for Schedule I (Form 990)

2013

▶ Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

Continuation Page 1 of 4

Name of the organization: ENVIRONMENTAL FEDERATION OF CALIFORNIA
 Employer identification number: 94-2840364

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COMM. FOR BETTER ENVIR 1904 FRANKLIN ST. STE 600 OAKLAND, CA 94612	94-2998086		5,764.		BOOK	N/A	UNRESTRICTED
DEFENDERS OF WILDLIFE 910 14TH STREET NW STE 1400 WASHINGTON, DC 20005	53-0183181		7,787.		BOOK	N/A	UNRESTRICTED
DESERT TORTOISE PRES. 4067 MISSION INN AVE RIVERSIDE, CA 92501	23-7413415		11,736.		BOOK	N/A	UNRESTRICTED
EARTH ISLAND INSTITUTE 2150 ALLSTON WAY, STE 460 BERKELEY, CA 94704	94-2889684		6,919.		BOOK	N/A	UNRESTRICTED
EARTH SHARE NATIONAL 7735 OLDGEORGETOWN RD. STE 900 BETHESDA, MD 20814	52-1601960		102,303.		BOOK	N/A	UNRESTRICTED
EARTH SHARE NAT'L MS 7735 OLDGEORGETOWN RD. STE 900 BETHESDA, MD 20814	52-1601960		5,995.		BOOK	N/A	UNRESTRICTED
ECOLOGY CENTER 2530 SAN PABLO AVENUE BERKELEY, CA 94702	94-1703351		6,141.		BOOK	N/A	UNRESTRICTED
ENVIRON. DEFENSE CTR 906 GARDEN ST. STE 2 SANTA BARBARA, CA 93101	77-0061994		6,584.		BOOK	N/A	UNRESTRICTED
ENVIRONMENTAL DEFENSE FD 123 MISSION ST SAN FRANCISCO, CA 94105	11-6107128		7,430.		BOOK	N/A	UNRESTRICTED
FRIENDS OF THE EARTH 2150 ALLSTON WAY, SUITE 240 BERKELEY, CA 94704	23-7420660		5,515.		BOOK	N/A	UNRESTRICTED

Continuation Sheet for Schedule I (Form 990)

2013

▶ Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

Continuation Page 2 of 4

Name of the organization: ENVIRONMENTAL FEDERATION OF CALIFORNIA
 Employer identification number: 94-2840364

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FRIENDS OF THE RIVER FDN 1418 20TH STREET, SUITE 100 SACRAMENTO, CA 95814	94-2400210		6,786.		BOOK	N/A	UNRESTRICTED
GOLDEN GATE NAT'L PARK FORT MASON CENTER, BLDG 201 SAN FRANCISCO, CA 94123	94-2781708		7,486.		BOOK	N/A	UNRESTRICTED
GREENBELT ALLIANCE 312 SUTTER STREET, SUITE 510 SAN FRANCISCO, CA 94108	94-1676747		7,153.		BOOK	N/A	UNRESTRICTED
HEAL THE BAY 1444 9TH ST SANTA MONICA, CA 90401	95-4031055		15,531.		BOOK	N/A	UNRESTRICTED
LEAGUE TO SAVE L. TAHOE 2608 LAKE TAHOE BOULEVARD S. LAKE TAHOE, CA 96150	94-6128680		5,948.		BOOK	N/A	UNRESTRICTED
MARIN CONSERV. LEAGUE 175 N REDWOOD DR, SUITE 135 SAN RAFAEL, CA 94903	94-6089780		5,186.		BOOK	N/A	UNRESTRICTED
MOUNTAIN LION FDN 1225 8TH STREET, STE 435 SACRAMENTO, CA 95814	94-3015360		8,851.		BOOK	N/A	UNRESTRICTED
NATIONAL AUDUBON SOCIETY 700 BROADWAY NEW YORK, NY 10003	13-2624102		7,500.		BOOK	N/A	UNRESTRICTED
NATIONAL PARKS CONSER. 1776 MA. AVE NW, STE 200 WASHINGTON, DC 20036	53-0225165		19,376.		BOOK	N/A	UNRESTRICTED
NAT'L WILDLIFE FED 8925 LEESBURG PIKE VIENNA, VA 22184	53-0204616		12,773.		BOOK	N/A	UNRESTRICTED

TEEA4001L 07/12/13

Schedule I Cont (Form 990) 2013

Continuation Sheet for Schedule I (Form 990)

2013

Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

Continuation Page 3 of 4

Name of the organization ENVIRONMENTAL FEDERATION OF CALIFORNIA	Employer identification number 94-2840364
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Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NATURAL RESOURCES DEF. 111 SUTTER ST., 20TH FLOOR SAN FRANCISCO, CA 94104	13-2654926		21,074.		BOOK	N/A	UNRESTRICTED
NATURE CONSERVANCY CA 201 MISSION ST., 4TH FLOOR SAN FRANCISCO, CA 94105	53-0242652		95,268.		BOOK	N/A	UNRESTRICTED
OCEAN CONSERVANCY 1725 DESALES ST. NW, STE 600 WASHINGTON, DC 20036	24-7245152		13,857.		BOOK	N/A	UNRESTRICTED
PESTICIDE ACTION NET 1611 TELEGRAPH AVE, STE 1290 OAKLAND, CA 94612	94-2949686		7,514.		BOOK	N/A	UNRESTRICTED
RAILS TO TRAILS CONSER 235 MONTGOMERY ST., STE 769 SAN FRANCISCO, CA 94104	52-1437006		10,810.		BOOK	N/A	UNRESTRICTED
RAINFOREST ACTION NETW 425 BUSH ST., STE 300 SAN FRANCISCO, CA 94108	94-3045180		7,922.		BOOK	N/A	UNRESTRICTED
SAN DIEGO COASTKEEPER 2825 DEWEY RD, STE 200 SAN DIEGO, CA 92106	33-0647946		7,382.		BOOK	N/A	UNRESTRICTED
SAN GORGONIO WILDERNESS 34701 MILL CREEK ROAD MENDOTO, CA 92359	33-0478045		7,082.		BOOK	N/A	UNRESTRICTED
SAVE OUR SHORES 345 LAKE AVE., SUITE A SANTA CRUZ, CA 95062	94-2745941		7,717.		BOOK	N/A	UNRESTRICTED
SAVE THE BAY 1330 BROADWAY, STE 1800 OAKLAND, CA 94612	94-6078420		5,915.		BOOK	N/A	UNRESTRICTED

Continuation Sheet for Schedule I (Form 990)

2013

▶ Attach to Form 990 to list additional information for Schedule I (Form 990), Part II and Part III.

Continuation Page 4 of 4

Name of the organization: ENVIRONMENTAL FEDERATION OF CALIFORNIA
 Employer identification number: 94-2840364

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SF BAYKEEPER 785 MARKET STREET, SUITE 350 SAN FRANCISCO, CA 94103	68-0120240		8,699.		BOOK	N/A	UNRESTRICTED
SIERRA CLUB FOUNDATION 85 SECOND ST., SUITE 750 SAN FRANCISCO, CA 94105	94-6069890		32,397.		BOOK	N/A	UNRESTRICTED
SLIDE RANCH 2025 SHORELINE HIGHWAY MUIR BEACH, CA 94965	23-7069469		5,860.		BOOK	N/A	UNRESTRICTED
SURFRIDER FOUNDATION 942 CALLE NEGOCIO, STE 350 SAN CLEMENTE, CA 92673	95-3941826		37,041.		BOOK	N/A	UNRESTRICTED
UNION OF CONCERNED SCIENTISTS TWO BRATTLE SQ CAMBRIDGE, MA 02238	04-2535767		7,262.		BOOK	N/A	UNRESTRICTED
WORLD WILDLIFE FUND 1250 24TH ST NW WASHINGTON, DC 20037	52-1693387		28,334.		BOOK	N/A	UNRESTRICTED

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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.

2013

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is
at www.irs.gov/form990.

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
ENVIRONMENTAL FEDERATION OF CALIFORNIA
DBA EARTH SHARE CALIFORNIA

Employer identification number
94-2840364

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

1) CFO WORKS WITH TAX PREPARERS TO FINALIZE DRAFT OF FORM 990. 2) ONCE DRAFT IS COMPLETED, COPY OF DRAFT WILL BE SUBMITTED TO ESCA FINANCE AND AUDIT COMMITTEE MEMBERS, AS WELL AS ESCA'S EXECUTIVE DIRECTOR. 3) ESCA FINANCE AND AUDIT COMMITTEE MEMBERS, AS WELL AS EXECUTIVE DIRECTOR, WILL REVIEW THE DRAFT AND MAKE SUGGESTIONS FOR NECESSARY CHANGES TO CFO, WHO WILL REVIEW COMMENTS AND DISCUSS AS NEEDED WITH TAX PREPARERS. 4) IF NECESSARY, ANY CHANGES NEEDED WILL BE INCORPORATED INTO THE FORM 990 AND A SECOND DRAFT PREPARED. 5) A FORMAL MEETING OF THE FINANCE AND/OR AUDIT COMMITTEES WILL BE SCHEDULED, DURING WHICH THE PROPOSED FINAL VERSION OF THE FORM 990 WILL BE DISCUSSED AND A VOTE TAKEN TO APPROVE THE DRAFT. 6) SHOULD THE MEETING OF THE FINANCE AND/OR AUDIT COMMITTEES RESULT IN MORE SUGGESTED CHANGES, THEN THESE CHANGES WILL BE DISCUSSED WITH THE TAX PREPARERS AND INCORPORATED INTO THE FORM 990. THEN, A FINAL DRAFT WILL BE RE-SUBMITTED TO THE FINANCE AND/OR AUDIT COMMITTEES FOR THEIR FINAL APPROVAL. 7) ONCE THE FINANCE AND/OR AUDIT COMMITTEES APPROVE THE FINAL VERSION OF THE FORM 990, THE TAX PREPARERS WILL THEN FILE THE FORM 990.

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

PER THE WRITTEN CONFLICT OF INTEREST POLICY, IT IS THE RESPONSIBILITY OF EACH BOARD MEMBER TO REPORT ANY POTENTIAL CONFLICTS OF INTEREST ON AN ANNUAL BASIS. THEREFORE, EACH YEAR, ALL BOARD MEMBERS OF ESCA ARE REQUIRED TO COMPLETE A FULL DISCLOSURE FORM CONCERNING PERTINENT ASPECTS OF ANY POTENTIAL OR ACTUAL CONFLICTS OF INTEREST AND TO SIGN AND DATE THE FORM. THESE FORMS ARE REVIEWED TO DETERMINE IF THERE HAVE BEEN ANY REPORTED CONFLICTS OF INTEREST. ANY REPORTED POTENTIAL OR ACTUAL CONFLICTS OF INTEREST WOULD BE INVESTIGATED BY THE EXECUTIVE COMMITTEE TO DETERMINE WHETHER OR NOT THEY REQUIRE ANY ACTION ON THE PART OF THE FULL BOARD, UP TO AND INCLUDING REMOVAL FROM THE BOARD SHOULD THAT BE DEEMED NECESSARY.

Name of the organization ENVIRONMENTAL FEDERATION OF CALIFORNIA DBA EARTH SHARE CALIFORNIA	Employer identification number 94-2840364
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FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO, TOP MANAGEMENT

THE PROCESS FOR DETERMINING THE INITIAL COMPENSATION TO OFFER THE EXECUTIVE DIRECTOR AND THE CHIEF FINANCIAL OFFICER IS CONDUCTED BY THE PERSONNEL COMMITTEE. THE COMMITTEE CONSIDERS COMPARABILITY DATA, DUTIES AND RESPONSIBILITIES OF THE POSITION(S) AND THE ORGANIZATION'S CURRENT FINANCIAL STATE. THE PERSONNEL COMMITTEE SUBMITS ITS REVIEW AND RECOMMENDATION OF COMPENSATION TO THE EXECUTIVE COMMITTEE FOR FINAL APPROVAL BEFORE THE INITIAL OFFER IS MADE.

THE ANNUAL REVIEW OF THE EXECUTIVE DIRECTOR IS CONDUCTED BY THE PERSONNEL COMMITTEE. THE PERSONNEL COMMITTEE CONDUCTS AN ANNUAL 360 REVIEW ALLOWING FOR INPUT FROM THE ED, ORGANIZATION'S STAFF, MEMBER GROUPS AND BOARD OF DIRECTORS. A REVIEW OF THE ED'S ACCOMPLISHMENTS IS ALSO TAKEN IN CONSIDERATION AND REVIEWED AGAINST THE ANNUAL WORK PLAN AND REVENUE. ONCE THE REVIEW IS COMPLETED THE PERSONNEL COMMITTEE HAS A CLOSED DOOR SESSION FOR REVIEW AND DISCUSSION. THE COMMITTEE THEN MEETS IN A CLOSED DOOR SESSION WITH THE EXECUTIVE COMMITTEE MEMBERS FOR FINAL APPROVAL OF SALARY INCREASE AND BONUS, IF TO BE OFFERED, TO THE ED. ANY CONSIDERATION OF A SALARY INCREASE OR BONUS IS DONE WITHIN THE CONSTRAINTS OF THE ORGANIZATION'S ANNUAL BUDGET. THE PRESIDENT OF THE BOARD HAS THE FINAL MEETING WITH THE ED TO PRESENT THE ANNUAL REVIEW AND THE SALARY AND BONUS TO BE OFFERED.

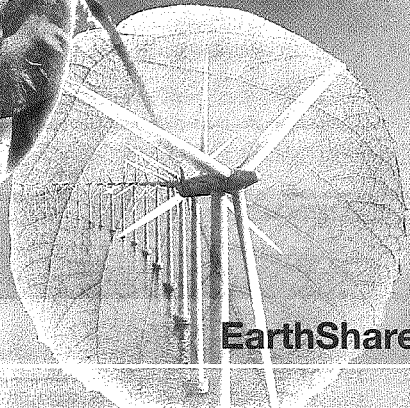
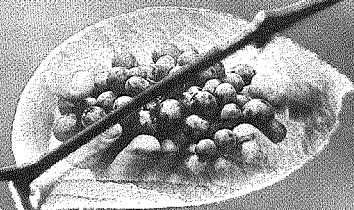
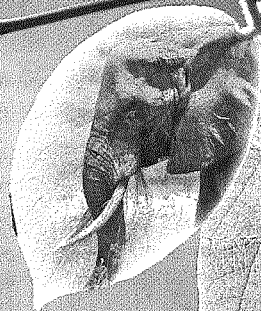
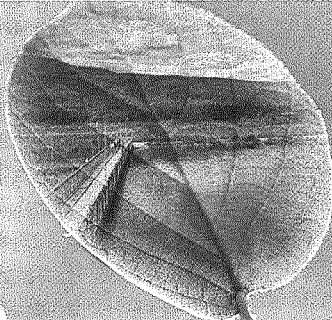
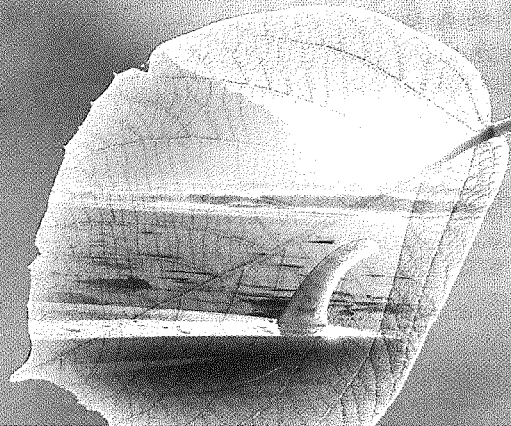
FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

PRESENTLY THE ANNUAL REVIEW OF THE CFO IS CONDUCTED BY THE EXECUTIVE DIRECTOR. IN THE FUTURE, SHOULD THE ORGANIZATION GROW TO ACCOMMODATE ADDITIONAL KEY EMPLOYEES A REVIEW OF COMPENSATION WILL BE DONE BY THE PERSONNEL COMMITTEE.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

FOR THE PRESENT TIME, THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST. FORM 990 CAN BE VIEWED ONLINE AT GUIDESTAR.

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Donor impact

4,000 Students from 80 CA communities got to experience caring for farm animals, vegetable harvesting and more at Slide Ranch last year.

10,000 Farmers were taught more effective ways to grow healthier, higher-yielding crops through the Organic Farming Research Foundation.

37,000 Volunteers participated in 645 beach cleanups last year hosted by Heal the Bay, helping remove 20 tons of ocean-bound trash.

45,000 Drought resistant native plant seedlings were grown and distributed by Save The Bay to increase habitat for birds, fish and wildlife.

100,000 Visitors in 2014 enjoyed more than 10,000 acres of the majestic canyons of the American River, preserved for generations to come by Friends of the River.

Your donation helps to preserve more land and wildlife, plant more trees, educate more students, and build more resilient communities – and so much more!

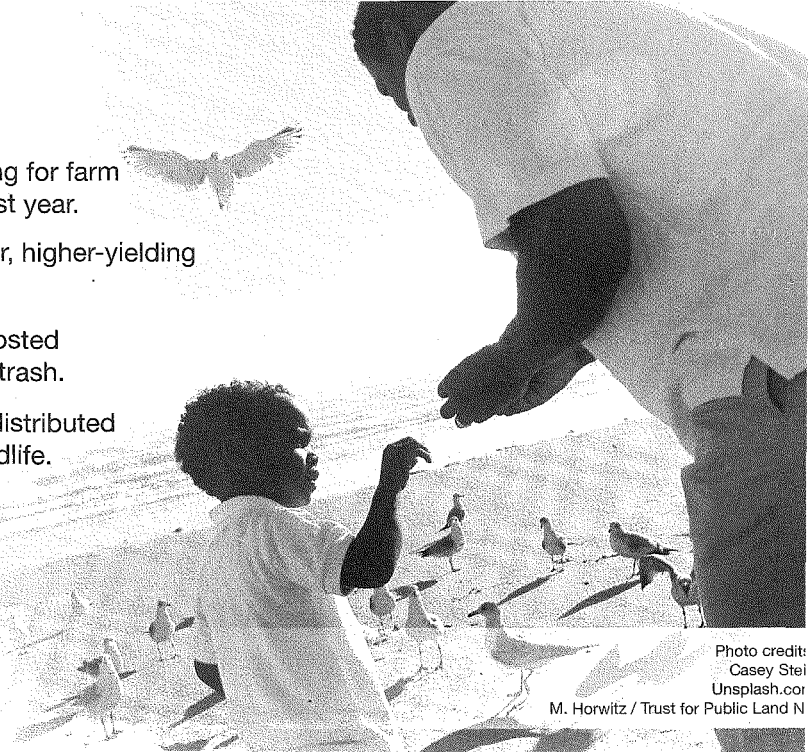
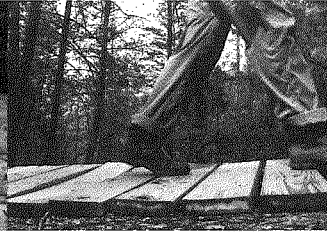
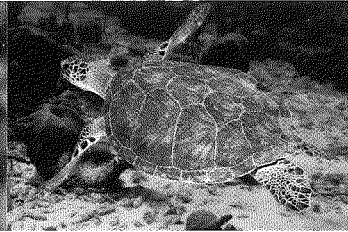


Photo credit:
Casey Stei
Unsplash.co

M. Horwitz / Trust for Public Land N

Contribute

One contribution to EarthShare California supports all the causes we represent, or you can give to specific causes you care about. Your tax-deductible donation goes to nonprofit organizations working for livable communities and a healthy planet.



\$1 per pay period

can pay for five bags of mulch to ensure trees survive our hot inland summers.

\$2 per pay period

can pay for ten seedling grow kits for use in elementary school classrooms.

\$4 per pay period

can protect floodplains and riverbanks that help filter harmful pollution out of our drinking water.

\$10 per pay period

can sponsor a local beach cleanup to remove debris and other trash.

\$20 per pay period

can fund a volunteer trail maintenance day to improve or repair a mile of trail.

Our member charities



EarthShare California
African Wildlife Foundation
American Farmland Trust
American Forests
American River Conservancy
American Rivers
Anza-Borrego Foundation
Arbor Day Foundation
Bay Area Ridge Trail Council
Beyond Pesticides
Butte Environmental Council
California Native Plant Society
Californians Against Waste Foundation
Clean Water Fund of California
Communities for a Better Environment
The Conservation Fund
Conservation International
Defenders of Wildlife
Desert Tortoise Preserve Committee

Earth Island Institute
Earthjustice
Ecology Center
Environment America Research
and Policy Center
Environmental and Energy Study Institute
Environmental Defense Fund
Environmental Law Institute
Friends of the Earth
Friends of the River Foundation
Golden Gate National Parks Conservancy
Greenbelt Alliance
Heal The Bay
Izaak Walton League of America
The Jane Goodall Institute
Land Trust Alliance
Marin Agricultural Land Trust
Marin Conservation League
Mountain Lion Foundation

National Audubon Society
National Fish and Wildlife Foundation
National Parks Conservation Association
National Wildlife Federation
Natural Resources Defense Council
The Nature Conservancy of California
Ocean Conservancy
Oceana
Organic Farming Research Foundation
Our City Forest
Pacific Environment
The Peregrine Fund
Pesticide Action Network North America
Placer Land Trust
Rails-to-Trails Conservancy,
California Chapter
Rainforest Action Network
Rainforest Alliance
Rocky Mountain Institute

Sacramento Tree Foundation
San Diego Coastkeeper
San Francisco Baykeeper
San Geronio Wilderness Association
San Jose Conservation Corps
Save Our Shores
Save The Bay
Scenic America
The Sierra Club Foundation
Slide Ranch
Surfrider Foundation
The Trust for Public Land
Union of Concerned Scientists
Urban Corps of San Diego County
The Wilderness Society
Wildlife Conservation Society
World Wildlife Fund

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