



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

February 28, 2017

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 2017 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 counties 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.

Since 1985 we have been a partner in the City & County of San Francisco Annual Employee Fund Drive, we look forward to participating in the 2017 charitable giving campaign.

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

Sincerely,

David Coyle

Associate Director, EarthShare California

dave@earthshareca.org

415-981-1999, x 305

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO
2017 MAR -1 PM 2:02
BY

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.

(over) →

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.

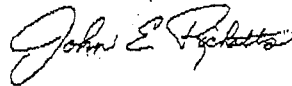
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and 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



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
Registrar of Charitable Trusts

1118960

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 23, 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

2017 EarthShare California member nonprofits

<u>Member nonprofit</u>	<u>SF Bay Area</u>
EarthShare California	x
African Wildlife Foundation	
American Farmland Trust	
American Forests	
American Rivers	x
Anza-Borrego Foundation	
Bay Area Ridge Trail Council	x
Beyond Pesticides	
Butte Environmental Council	
California Native Plant Society	x
Californians Against Waste Foundation	x
Clean Water Fund of California	x
Conservation International	
Defenders of Wildlife	
Desert Tortoise Preserve Committee	
Earth Day Network	
Earth Island Institute	x
Earthjustice	x
Ecology Center	x
Education Outside	x
Environment America Research and Policy Center	
Environmental and Energy Study Institute	
Environmental Charter Schools	
Environmental Defense Fund	x
Environmental Law Institute	
Friends of the Earth	x

Friends of the River	x
Golden Gate National Parks Conservancy	x
Greenbelt Alliance	x
Heal the Bay	
Izaak Walton League of America	
Jane Goodall Institute for Conservation	
Land Trust Alliance	
League of Conservation Voters Education Fund	x
Marin Agricultural Land Trust	x
Marin Conservation League	x
Mountain Lion Foundation	
National Audubon Society	x
National Fish and Wildlife Foundation	
National Parks Conservation Association	x
National Wildlife Federation	
Natural Resources Defense Council	x
Ocean Conservancy	
Oceana	x
Organic Farming Research Foundation	x
Our City Forest	x
Pacific Environment	x
Placer Land Trust	
Rainforest Alliance	
Sacramento Tree Foundation	
San Diego Coastkeeper	
San Francisco Baykeeper	x
San Geronio Wilderness Association	
San Jose Conservation Corps	x
Save The Bay	x

Scenic America

Sierra Club Foundation x

Surfrider Foundation x

The Nature Conservancy of California x

The Peregrine Fund

The Trust for Public Land x

The Wilderness Society x

Union of Concerned Scientists x

Urban Corps of San Diego County

Wildlife Conservation Society

World Wildlife Fund

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

FINANCIAL STATEMENTS

**For the Years Ended
June 30, 2015 and 2014**

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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, 2015 and 2014, 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, 2015 and 2014, 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 12, 2016

Bregante + Company LLP

www.bcoepa.com

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

STATEMENTS OF FINANCIAL POSITION

June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Assets:		
Cash	\$ 547,325	\$ 840,775
Pledges receivable, net of allowance for uncollectible pledges of \$77,832 and \$69,755	813,376	694,462
Accounts receivable	9,217	1,220
Prepaid expenses	14,101	13,568
Property and equipment, net of accumulated depreciation of \$32,396 and \$31,200	3,959	3,320
Deposits	<u>2,760</u>	<u>2,760</u>
 Total assets	 <u>\$ 1,390,738</u>	 <u>\$ 1,556,105</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued liabilities	\$ 156,408	\$ 106,988
Campaign proceeds payable, net	987,472	1,081,076
Affiliation fees payable to national confederation	<u>39,499</u>	<u>82,159</u>
 Total liabilities	 1,183,379	 1,270,223
Net assets:		
Unrestricted	204,648	282,171
Temporarily restricted	<u>2,711</u>	<u>3,711</u>
 Total net assets	 <u>207,359</u>	 <u>285,882</u>
 Total liabilities and net assets	 <u>\$ 1,390,738</u>	 <u>\$ 1,556,105</u>

See accompanying notes to the financial statements.

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

STATEMENTS OF ACTIVITIES

For the Years Ended June 30, 2015 and 2014

	2015			2014		
	Unrestricted	Temporarily restricted	Total	Unrestricted	Temporarily restricted	Total
Support and revenue:						
Campaign revenue:						
Campaign results (gross)	\$ 1,095,329	\$ -	\$ 1,095,329	\$ 1,172,917	\$ -	\$ 1,172,917
Total shrinkage	(61,788)	-	(61,788)	(69,755)	-	(69,755)
Net total pledges	1,033,541	-	1,033,541	1,103,162	-	1,103,162
Less designations to others	(642,792)	-	(642,792)	(582,086)	-	(582,086)
Shrinkage on designated to others	36,260	-	36,260	22,235	-	22,235
Net designations to other	(606,532)	-	(606,532)	(559,851)	-	(559,851)
Net undesignated pledges	427,009	-	427,009	543,311	-	543,311
Other revenue:						
Administrative fees for raising funds on behalf of others	387,803	-	387,803	410,930	-	410,930
Contributions	51,598	-	51,598	36,520	-	36,520
In-kind donations	950	-	950	950	-	950
Interest and dividend income	263	-	263	203	-	203
Net assets released from restrictions:						
Satisfaction of program restrictions	1,000	(1,000)	-	1,000	(1,000)	-
Total support and revenue	868,623	(1,000)	867,623	992,914	(1,000)	991,914
Expenses:						
Program services:						
Undesignated campaign proceeds distributions	427,009	-	427,009	543,311	-	543,311
Other program expenses	307,836	-	307,836	316,530	-	316,530
Total program services	734,845	-	734,845	859,841	-	859,841
General and administrative	161,126	-	161,126	122,896	-	122,896
Fundraising	50,175	-	50,175	47,944	-	47,944
Total expenses	946,146	-	946,146	1,030,681	-	1,030,681
Changes in net assets	(77,523)	(1,000)	(78,523)	(37,767)	(1,000)	(38,767)
Net assets, beginning of year	282,171	3,711	285,882	319,938	4,711	324,649
Net assets, end of year	\$ 204,648	\$ 2,711	\$ 207,359	\$ 282,171	\$ 3,711	\$ 285,882

See accompanying notes to the financial statements.

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

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Changes in net assets	\$ (78,523)	\$ (38,767)
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation	1,196	780
(Increase) decrease in assets:		
Pledges receivable, net	(118,914)	37,260
Accounts receivable	(7,997)	-
Prepaid expenses	(533)	(463)
Deposits	-	214
Increase (decrease) in liabilities:		
Accounts payable and accrued liabilities	49,420	65,600
Campaign proceeds payable, net	(93,604)	(36,447)
Affiliation fees payable to national confederation	(42,660)	7,254
	(213,092)	74,198
Total adjustments		
Net cash provided (used) by operating activities	(291,615)	35,431
Cash flows from investing activities:		
Purchases of property and equipment	(1,835)	(794)
Net cash used by investing activities	(1,835)	(794)
Net increase (decrease) in cash	(293,450)	34,637
Cash, beginning of year	840,775	806,138
Cash, end of year	\$ 547,325	\$ 840,775

See accompanying notes to the financial statements.

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

STATEMENTS OF FUNCTIONAL EXPENSES

For the Years Ended June 30, 2015 and 2014

	2015				2014			
	Other Program Expenses	General and Administrative	Fundraising	Total	Other Program Expenses	General and Administrative	Fundraising	Total
Salaries and related expenses	\$ 141,888	\$ 82,400	\$ 39,447	\$ 263,735	\$ 157,310	\$ 62,111	\$ 41,467	\$ 260,888
Contract services	77,960	25,987	-	103,947	82,481	27,494	-	109,975
Affiliation fees	41,192	-	-	41,192	35,916	-	-	35,916
Rent	16,681	5,986	2,601	25,268	15,897	5,713	3,229	24,839
Accounting	-	37,339	-	37,339	-	19,082	-	19,082
Program expenses	14,666	-	-	14,666	8,931	-	-	8,931
Bank charges	-	5,613	-	5,613	-	3,864	-	3,864
Travel	4,425	-	899	5,324	6,018	-	1,222	7,240
Special events	-	-	5,246	5,246	-	-	-	-
Telephone	3,027	1,086	472	4,585	2,181	783	443	3,407
Meetings and conferences	2,288	821	357	3,466	550	1,698	111	2,359
Insurance	2,058	739	321	3,118	2,411	867	490	3,768
Postage and delivery	844	303	132	1,279	1,226	60	249	1,535
Depreciation	790	283	123	1,196	499	179	102	780
Office and computer supplies	636	228	99	963	681	245	138	1,064
Miscellaneous	1,381	341	478	2,200	2,429	800	493	3,722
Total	\$ 307,836	\$ 161,126	\$ 50,175	\$ 519,137	\$ 316,530	\$ 122,896	\$ 47,944	\$ 487,370

See accompanying notes to the financial statements.

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

NOTES TO FINANCIAL STATEMENTS

June 30, 2015 and 2014

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 98 environmental organizations in over 182 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 46 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.

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

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2015 and 2014

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 \$2,711 and \$3,711 of net assets temporarily restricted for specific activities and future periods at June 30, 2015 and 2014, 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, 2015 and 2014.

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

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2015 and 2014

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.

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

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2015 and 2014

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, 2015 and 2014, 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 1,430 and 1,170 hours during the years ended June 30, 2015 and 2014, 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.

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

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2015 and 2014

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.

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

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2015 and 2014

NOTE D -- Property and equipment

Property and equipment at June 30 consist of the following:

	2015	2014
Computer equipment	\$ 6,594	\$ 4,759
Software	25,812	25,812
Office equipment	3,949	3,949
	36,355	34,520
Less accumulated depreciation	(32,396)	(31,200)
Property and equipment, net	\$ 3,959	\$ 3,320

Depreciation expense for the years ended June 30, 2015 and 2014 was \$1,196 and \$780, respectively.

NOTE E -- Temporarily restricted net assets

Temporarily restricted net assets consisted of \$2,711 and \$3,711 for investment in technology infrastructure at June 30, 2015 and 2014, 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,	
2016	\$ 25,148
2017	25,902
2018	4,338
Thereafter	-
	\$ 55,388

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

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2015 and 2014

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:

	2015	2014
Assets and liabilities as of June 30:		
Net campaign proceeds payable to national confederation	\$ 77,757	\$ 130,638
Affiliation fees payable to national confederation	39,499	82,159
Total due to national confederation	\$ 117,256	\$ 212,797
Revenue and expenses for the years ended June 30:		
Campaign proceeds distributions (net of fees)	\$ 64,042	\$ 108,306
Affiliation fees expense	41,192	35,916
	\$ 105,234	\$ 144,222

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

NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2015 and 2014

NOTE H -- Subsequent events

The current year allocation of undesignated campaign proceeds of \$427,009 was made based on a 60/40 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, 2016 may vary from amounts accrued at June 30, 2015.

The date to which events occurring after June 30, 2015 have been evaluated for possible adjustments to the financial statements or disclosure is December 12, 2016, which is the date on which the financial statements were available to be issued.

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.

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning 7/01, 2014, and ending 6/30, 2015

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/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 E Telephone number 415-981-1999 G Gross receipts \$ <u>1,474,155.</u>
F Name and address of principal officer: SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)
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		H(c) Group exemption number ▶
J Website: ▶ <u>WWW.EARTHSHARECA.ORG</u>		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: <u>1982</u> M State of legal domicile: <u>CA</u>

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.	
3	Number of voting members of the governing body (Part VI, line 1a) 3 10
4	Number of independent voting members of the governing body (Part VI, line 1b) 4 10
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a) 5 6
6	Total number of volunteers (estimate if necessary) 6 87
7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
7b	Net unrelated business taxable income from Form 990-T, line 34 7b 0.
8	Contributions and grants (Part VIII, line 1h) 1,140,632. 1,086,089.
9	Program service revenue (Part VIII, line 2g) 410,930. 387,803.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 203. 263.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,551,765. 1,474,155.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 1,103,162. 1,033,541.
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) 260,888. 263,735.
16a	Professional fundraising fees (Part IX, column (A), line 11e)
b	Total fundraising expenses (Part IX, column (D), line 25) 50,175.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 226,482. 255,402.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 1,590,532. 1,552,678.
19	Revenue less expenses. Subtract line 18 from line 12 -38,767. -78,523.
20	Total assets (Part X, line 16) 1,556,105. 1,390,738.
21	Total liabilities (Part X, line 26) 1,270,223. 1,183,379.
22	Net assets or fund balances. Subtract line 21 from line 20 285,882. 207,359.

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	Signature of officer: <u>Patricia (Pat) Smith</u> Date: <u>May 12, 2016</u>
Paid Preparer Use Only	Type or print name and title: <u>PATRICIA SMITH EXECUTIVE DIRECTOR</u> Print/Type preparer's name: <u>KENNETH A. PRESTON</u> Preparer's signature: _____ Date: _____ Check <input type="checkbox"/> if self-employed PTIN: <u>P01437149</u> Firm's name: <u>BREGANTE + COMPANY LLP, CPA'S</u> Firm's address: <u>301 BATTERY ST, 2 MEZZANINE SAN FRANCISCO, CA 94111</u> Firm's EIN: <u>94-2861940</u> Phone no.: <u>415-777-1001</u>

May the IRS discuss this return with the preparer shown above? (see instructions) Yes 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

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,341,377. including grants of \$ 1,033,541.) (Revenue \$ 387,803.)

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, 2015, THE AGENCY REPRESENTED 41 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 1,341,377.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (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? <i>If 'Yes,' complete Schedule C, Part I.</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? <i>If 'Yes,' complete Schedule C, Part II.</i>		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? <i>If 'Yes,' complete Schedule C, Part III.</i>		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? <i>If 'Yes,' complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>		X
9 Did the organization report an amount in Part X, line 21, 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? <i>If 'Yes,' complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>		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? <i>If 'Yes,' complete Schedule D, Part VI.</i>	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? <i>If 'Yes,' complete Schedule D, Part VII.</i>		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? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		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? <i>If 'Yes,' complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>	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)? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, and XII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the 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? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i>		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? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>		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? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>		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? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i>		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? <i>If 'Yes,' complete Schedule G, Part II.</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20 a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		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 organization or domestic 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 or for domestic individuals 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), 501(c)(4), and 501(c)(29) 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 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, 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, Part II, III, or IV, and Part 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 (2014)

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 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.		
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)?		X
4 b	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts. (FBAR)		
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).			
7 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?		X
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year.		
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
9 a	Did the sponsoring organization make any taxable distributions under section 4966?		
9 b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10 Section 501(c)(7) organizations. Enter:			
10 a	Initiation fees and capital contributions included on Part VIII, line 12.		
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11 Section 501(c)(12) organizations. Enter:			
11 a	Gross income from members or shareholders.		
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13 a	Is the organization licensed to issue qualified health plans in more than one state?		
Note. See the instructions for additional information the organization must report on Schedule O.			
13 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 c	Enter the amount of reserves on hand		
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		

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 a 10		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1 b 10		
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
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or 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:		
a	The governing body?	X	
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	
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	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
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?		
a	The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O	X	
b	Other officers or key employees of the organization. SEE SCHEDULE O	X	
	If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
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
b	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

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 (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ▶
 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) PAIGE ROGOWSKI BOARD MEMBER	1 0	X					0.	0.	0.	
(2) MEGAN BAEHRENS BOARD MEMBER	1 0	X					0.	0.	0.	
(3) ALAN EHRGOTT BOARD MEMBER	1 0	X					0.	0.	0.	
(4) TED SCHOFIELD SECOND VP	1 0	X		X			0.	0.	0.	
(5) NONA DENNIS AT LARGE DIR.	1 0	X					0.	0.	0.	
(6) MICHELLE KREMER BOARD MEMBER	1 0	X					0.	0.	0.	
(7) ROBERT WILSON AT LARGE DIR.	1 0	X					0.	0.	0.	
(8) SCOTT MCINTYRE PRESIDENT	1 0	X		X			0.	0.	0.	
(9) RAY SULLIVAN FIRST VP	1 0	X		X			0.	0.	0.	
(10) TONI COUNTS ROSE AT LARGE DIR.	1 0	X					0.	0.	0.	
(11) PATRICIA SMITH EXECUTIVE DIREC	38 0			X			82,824.	0.	11,774.	
(12) -----										
(13) -----										
(14) -----										

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) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1 b Sub-total							82,824.	0.	11,774.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							82,824.	0.	11,774.	

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? <i>If 'Yes,' complete Schedule J for such individual.</i>	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? <i>If 'Yes,' complete Schedule J for such individual.</i>	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? <i>If 'Yes,' complete Schedule J for such person.</i>	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 1,033,541.					
	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 52,548.					
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f		1,086,089.				
Program Service Revenue	2 a ADMINISTRATIVE FEES	Business Code 561000	387,803.	387,803.			
	b -----						
	c -----						
	d -----						
	e -----						
	f All other program service revenue ...						
	g Total. Add lines 2a-2f		387,803.				
Other Revenue	3 Investment income (including dividends, interest and other similar amounts)		263.			263.	
	4 Income from investment of tax-exempt bond proceeds...						
	5 Royalties						
	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							
11 a -----	Miscellaneous Revenue	Business Code					
	b -----						
	c -----						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			1,474,155.	387,803.	0.	263.	

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 domestic organizations and domestic governments. See Part IV, line 21.	1,033,541.	1,033,541.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	84,048.	5,043.	68,919.	10,086.
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.	122,778.	99,276.		23,502.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	33,109.	21,857.	7,843.	3,409.
10 Payroll taxes.	23,800.	15,712.	5,638.	2,450.
11 Fees for services (non-employees):				
a Management.				
b Legal.				
c Accounting.	37,339.		37,339.	
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.)				
12 Advertising and promotion.	14,666.	14,666.		
13 Office expenses.	963.	636.	228.	99.
14 Information technology.				
15 Royalties.				
16 Occupancy.	25,268.	16,681.	5,986.	2,601.
17 Travel.	5,324.	4,425.		899.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	3,466.	2,288.	821.	357.
20 Interest.				
21 Payments to affiliates.	41,192.	41,192.		
22 Depreciation, depletion, and amortization.	1,196.	790.	283.	123.
23 Insurance.	3,118.	2,058.	739.	321.
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>	103,947.	77,960.	25,987.	
b <u>BANK CHARGES</u>	5,613.		5,613.	
c <u>SPECIAL EVENTS</u>	5,246.			5,246.
d <u>TELEPHONE</u>	4,585.	3,027.	1,086.	472.
e All other expenses.	3,479.	2,225.	644.	610.
25 Total functional expenses. Add lines 1 through 24e.	1,552,678.	1,341,377.	161,126.	50,175.
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.....	786,243.	1	491,896.
	2 Savings and temporary cash investments.....	54,532.	2	55,429.
	3 Pledges and grants receivable, net.....	694,462.	3	813,376.
	4 Accounts receivable, net.....	1,220.	4	9,217.
	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.....	13,568.	9	14,101.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a 36,355.		
	b Less: accumulated depreciation.....	10b 32,396.	3,320.	10c 3,959.
	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.....	2,760.	15	2,760.
16 Total assets. Add lines 1 through 15 (must equal line 34).....	1,556,105.	16	1,390,738.	
Liabilities	17 Accounts payable and accrued expenses.....	106,988.	17	156,408.
	18 Grants payable.....	1,081,076.	18	987,472.
	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.....	82,159.	25	39,499.
	26 Total liabilities. Add lines 17 through 25.....	1,270,223.	26	1,183,379.
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.....	282,171.	27	204,648.
	28 Temporarily restricted net assets.....	3,711.	28	2,711.
	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.....	285,882.	33	207,359.
	34 Total liabilities and net assets/fund balances.....	1,556,105.	34	1,390,738.

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Form 990 (2014)

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	1,474,155.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,552,678.
3	Revenue less expenses. Subtract line 2 from line 1	3	-78,523.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	285,882.
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	
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	207,359.

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.			
2 a	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			
2 b	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			
2 c	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.			
3 a	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
3 b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

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Form 990 (2014)

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

2014

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 to 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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g 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 listed in your governing document?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			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) 2014

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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	1,454,777.	1,353,891.	1,211,969.	1,140,362.	1,086,089.	6,247,088.
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.	1,454,777.	1,353,891.	1,211,969.	1,140,362.	1,086,089.	6,247,088.
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.						6,247,088.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4.	1,454,777.	1,353,891.	1,211,969.	1,140,362.	1,086,089.	6,247,088.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	1,054.	257.	361.	203.	263.	2,138.
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 VI.)						0.
11 Total support. Add lines 7 through 10.						6,249,226.
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 2014 (line 6, column (f) divided by line 11, column (f)).	14	99.97%
15 Public support percentage from 2013 Schedule A, Part II, line 14.	15	99.92%
16a 33-1/3% support test – 2014. 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 – 2013. 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 – 2014. 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 VI 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 – 2013. 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 VI 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI.)						
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.						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

- 19a **33-1/3% support tests – 2014.** 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
- 19b **33-1/3% support tests – 2013.** 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 Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If 'Yes,' answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If 'Yes,' describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ('foreign supported organization')? <i>If 'Yes' and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If 'Yes,' provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If 'Yes,' complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If 'Yes,' complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If 'Yes,' provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If 'Yes,' provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If 'Yes,' answer (b) below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard.	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on November 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes.....	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity.....	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations.....	
4 Amounts paid to acquire exempt-use assets.....	
5 Qualified set-aside amounts (prior IRS approval required).....	
6 Other distributions (describe in Part VI). See instructions.....	
7 Total annual distributions. Add lines 1 through 6.....	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.....	
9 Distributable amount for 2014 from Section C, line 6.....	
10 Line 8 amount divided by Line 9 amount.....	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6.....			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required – see instructions).....			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013.....			
f Total of lines 3a through e.....			
g Applied to underdistributions of prior years.....			
h Applied to 2014 distributable amount.....			
i Carryover from 2009 not applied (see instructions).....			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.....			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years.....			
b Applied to 2014 distributable amount.....			
c Remainder. Subtract lines 4a and 4b from 4.....			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).....			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).....			
7 Excess distributions carryover to 2015. Add lines 3j and 4c.....			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013.....			
e Excess from 2014.....			

BAA

Part VI **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).

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ 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.

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

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization

ENVIRONMENTAL FEDERATION OF CALIFORNIA
DBA EARTH SHARE CALIFORNIA

Employer identification number

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements.

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- | | |
|--|---|
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) | <input type="checkbox"/> Preservation of a historically important land area |
| <input type="checkbox"/> Protection of natural habitat | <input type="checkbox"/> Preservation of a certified historic structure |
| <input type="checkbox"/> Preservation of open space | |

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2 d

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4 Number of states where property subject to conservation easement is located ▶ _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

- 1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenue included in Form 990, Part VIII, line 1 ▶ \$ _____
- (ii) Assets included in Form 990, Part X ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenue included in Form 990, Part VIII, line 1 ▶ \$ _____
- b Assets included in Form 990, Part X ▶ \$ _____

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

3 Using the organization's 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.

1 a 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

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? 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%.

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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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		10,543.	6,584.	3,959.
e Other		25,812.	25,812.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,959.

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	39,499.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	39,499.

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	867,623.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) 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	867,623.
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	606,532.	
	c Add lines 4a and 4b.....		4c	606,532.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....		5	1,474,155.

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	946,146.
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	946,146.
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	606,532.	
	c Add lines 4a and 4b.....		4c	606,532.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....		5	1,552,678.

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.

Part XIII Supplemental Information (continued)

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

PLEDGES DESIGNATED FOR OTHERS..... \$ 606,532.
TOTAL \$ 606,532.

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

PLEDGES DESIGNATED FOR OTHERS..... \$ 606,532.
TOTAL \$ 606,532.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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.

OMB No. 1545-0047

2014

Open to Public
Inspection

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 Domestic Organizations and Domestic Governments. 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) AMERICAN RIVER CONSER. 348 HIGHWAY 49 COLOMA, CA 95613	68-0195752		12,457.	0.	BOOK	N/A	UNRESTRICTED
(2) ANZA-BORREGO FOUNDATION P.O. BOX 2001 BORREGO SPRINGS, CA 92004	33-0334338		8,812.	0.	BOOK	N/A	UNRESTRICTED
(3) BAY AREA RIDGE TRAIL 1007 GEN. KENNEDY AVE., STE 3 SAN FRANCISCO, CA 94129	94-3148503		13,595.	0.	BOOK	N/A	UNRESTRICTED
(4) BROTHERHOOD CRUSADE 200 E. SLAUSON AVE LOS ANGELES, CA 90011	95-2543819		5,137.	0.	BOOK	N/A	UNRESTRICTED
(5) BUTTE ENVIRON. COUNCIL 116 WEST SECOND ST., SUITE 3 CHICO, CA 95928	94-2309829		5,966.	0.	BOOK	N/A	UNRESTRICTED
(6) CA NATIVE PLANT SOC. 2707 K STREET, SUITE 1 SACRAMENTO, CA 95816	94-6116403		9,662.	0.	BOOK	N/A	UNRESTRICTED
(7) CALIF. AGAINST WASTE 921 11TH ST., SUITE 420 SACRAMENTO, CA 95814	68-0032326		6,297.	0.	BOOK	N/A	UNRESTRICTED
(8) CLEAN WATER FUND 350 FRANK OGAWA PLZA, STE 200 OAKLAND, CA 94612	52-1043444		8,340.	0.	BOOK	N/A	UNRESTRICTED

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 41
- 3 Enter total number of other organizations listed in the line 1 table ▶ 1

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

TEEA3901L 06/19/14

Schedule I (Form 990) (2014)

Part III Grants and Other Assistance to Domestic Individuals. 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)

2014

▶ 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
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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (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		6,002.		BOOK	N/A	UNRESTRICTED
DESERT TORTOISE PRES. 4067 MISSION INN AVE RIVERSIDE, CA 92501	23-7413415		13,804.		BOOK	N/A	UNRESTRICTED
EARTH ISLAND INSTITUTE 2150 ALLSTON WAY, STE 460 BERKELEY, CA 94704	94-2889684		7,789.		BOOK	N/A	UNRESTRICTED
EARTH SHARE NATIONAL 7735 OLDGEORGETOWN RD. STE 900 BETHESDA, MD 20814	52-1601960		272,489.		BOOK	N/A	UNRESTRICTED
ECOLOGY CENTER 2530 SAN PABLO AVENUE BERKELEY, CA 94702	94-1703351		7,138.		BOOK	N/A	UNRESTRICTED
ENVIRON. DEFENSE CTR 906 GARDEN ST. STE 2 SANTA BARBARA, CA 93101	77-0061994		7,634.		BOOK	N/A	UNRESTRICTED
ENVIRONMENTAL DEFENSE FD 123 MISSION ST SAN FRANCISCO, CA 94105	11-6107128		6,358.		BOOK	N/A	UNRESTRICTED
FRIENDS OF THE EARTH 2150 ALLSTON WAY, SUITE 240 BERKELEY, CA 94704	23-7420660		5,932.		BOOK	N/A	UNRESTRICTED
FRIENDS OF THE RIVER FDN 1418 20TH STREET, SUITE 100 SACRAMENTO, CA 95814	94-2400210		10,082.		BOOK	N/A	UNRESTRICTED
GOLDEN GATE NAT'L PARK FORT MASON CENTER, BLDG 201 SAN FRANCISCO, CA 94123	94-2781708		9,586.		BOOK	N/A	UNRESTRICTED

TEEA4001L 06/19/14

Schedule I Cont (Form 990) 2014

Continuation Sheet for Schedule I (Form 990)

2014

▶ 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
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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (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
GREENBELT ALLIANCE 312 SUTTER STREET, SUITE 510 SAN FRANCISCO, CA 94108	94-1676747		6,242.		BOOK	N/A	UNRESTRICTED
HEAL THE BAY 1444 9TH ST. SANTA MONICA, CA 90401	95-4031055		17,749.		BOOK	N/A	UNRESTRICTED
LEAGUE TO SAVE L. TAHOE 2608 LAKE TAHOE BOULEVARD S. LAKE TAHOE, CA 96150	94-6128680		5,447.		BOOK	N/A	UNRESTRICTED
MARIN AGRIC. LAND TR. P.O. BOX 809 POINT REYES ST., CA 94956	94-2689383		6,901.		BOOK	N/A	UNRESTRICTED
MOUNTAIN LION FDN 1225 8TH STREET, STE 435 SACRAMENTO, CA 95814	94-3015360		7,854.		BOOK	N/A	UNRESTRICTED
NATURAL RESOURCES DEF. 77 GEARY ST., 5TH FLOOR SAN FRANCISCO, CA 94104	13-2654926		19,942.		BOOK	N/A	UNRESTRICTED
NATURE CONSERVANCY CA 201 MISSION ST., 4TH FLOOR SAN FRANCISCO, CA 94105	53-0242652		62,428.		BOOK	N/A	UNRESTRICTED
ORGANIC FARMING RES. 303 POTRERO ST., STE. 203 SANTA CRUZ, CA 95050	77-0252545		5,582.		BOOK	N/A	UNRESTRICTED
OUR CITY FOREST 1590 LAS PLUMAS AVENUE SAN JOSE, CA 95133	77-0371911		5,523.		BOOK	N/A	UNRESTRICTED
PACIFIC ENVIRON. & RES 473 PINE ST, THIRD FLOOR SAN FRANCISCO, CA 94104	94-2628924		5,365.		BOOK	N/A	UNRESTRICTED

Continuation Sheet for Schedule I (Form 990)

2014

▶ 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

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (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
PESTICIDE ACTION NET 1611 TELEGRAPH AVE, STE 1200 OAKLAND, CA 94612	94-2949686		5,792.		BOOK	N/A	UNRESTRICTED
PLACER LAND TRUST 11661 BLOCKER DRIVE, ST 220 AUBURN, CA 95603	68-0223143		6,400.		BOOK	N/A	UNRESTRICTED
RAILS TO TRAILS CONSER 436 14TH ST, SUITE 416 OAKLAND, CA 94612	52-1437006		11,855.		BOOK	N/A	UNRESTRICTED
RAINFOREST ACTION NETW 425 BUSH ST, STE 309 SAN FRANCISCO, CA 94108	94-3045180		8,614.		BOOK	N/A	UNRESTRICTED
SACRAMENTO TREE FDN 191 LATHROP WAY, SUITE D SACRAMENTO, CA 95815	94-2825234		6,493.		BOOK	N/A	UNRESTRICTED
SAN DIEGO COASTKEEPER 2825 DEWEY RD, STE 200 SAN DIEGO, CA 92106	33-0647946		8,730.		BOOK	N/A	UNRESTRICTED
SAN GORGONIO WILDERNESS 34701 MILL CREEK ROAD MENTONE, CA 92359	33-0478045		8,980.		BOOK	N/A	UNRESTRICTED
SAVE OUR SHORES 345 LAKE AVE., SUITE A SANTA CRUZ, CA 95062	94-2745941		8,873.		BOOK	N/A	UNRESTRICTED
SAVE THE BAY 1330 BROADWAY, STE 1800 OAKLAND, CA 94612	94-6078420		8,935.		BOOK	N/A	UNRESTRICTED
SF BAYKEEPER 1736 FRANKLIN ST, STE 800 OAKLAND, CA 94612	68-0120240		8,767.		BOOK	N/A	UNRESTRICTED

Continuation Sheet for Schedule I (Form 990)

2014

▶ 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
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Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments. (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
SIERRA CLUB FOUNDATION 85 SECOND ST., SUITE 750 SAN FRANCISCO, CA 94105	94-6069890		32,532.		BOOK	N/A	UNRESTRICTED
SLIDE RANCH 2025 SHORELINE HIGHWAY MUIR BEACH, CA 94965	23-7069469		6,181.		BOOK	N/A	UNRESTRICTED
SURFRIDER FOUNDATION 942 CALLE NEGOCIO, STE 350 SAN CLEMENTE, CA 92674	95-3941826		34,647.		BOOK	N/A	UNRESTRICTED
URBAN CORPS SAN DIEGO 3127 JEFFERSON ST. SAN DIEGO, CA 92110	33-0352148		6,118.		BOOK	N/A	UNRESTRICTED

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2014

**Open to Public
Inspection**

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) MEETING OF ORGANIZATIONAL OBJECTIVES, AND THE ORGANIZATIONS CURRENT FINANCIAL STATE. THE PERSONNEL COMMITTEE SUBMITS ITS REVIEW AND RECOMMENDATION OF COMPENSATION TO THE EXECUTIVE COMMITTEE FOR ITS RECOMMENDATION FOR FINAL APPROVAL TO THE BOARD OF DIRECTORS 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 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 AND CONFLICT OF INTEREST POLICY ARE AVAILABLE TO THE PUBLIC UPON REQUEST. FORM 990, FINANCIAL STATEMENTS, AND PRIVACY

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 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE (CONTINUED)

POLICY CAN BE VIEWED ON EARTHSHARE CALIFORNIA'S WEBSITE, OR ONLINE AT GUIDESTAR AND CHARITY NAVIGATOR.

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ▶
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

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

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

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

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

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

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions. ENVIRONMENTAL FEDERATION OF CALIFORNIA DEA EARTH SHARE CALIFORNIA	Employer identification number (EIN) or
	Number, street, and room or suite number. If a P.O. box, see instructions. 870 MARKET STREET #703	94-2840364
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN FRANCISCO, CA 94102	Social security number (SSN)

Enter the Return code for the return that this application is for (file a separate application for each return)..... 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

● The books are in the care of ▶ PATRICIA SMITH _____

Telephone No. ▶ 415-981-1999 _____ Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box ▶
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15, 20 16, to file the exempt organization return for the organization named above.
The extension is for the organization's return for:

- ▶ calendar year 20 ____ or
- ▶ tax year beginning 7/01, 20 14, and ending 6/30, 20 15.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

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

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

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box. **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	ENVIRONMENTAL FEDERATION OF CALIFORNIA DBA EARTH SHARE CALIFORNIA	94-2840364
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions.	Social security number (SSN)
	BREGANTE + COMPANY LLP, CPA'S 301 BATTERY ST, 2 MEZZANINE SAN FRANCISCO, CA 94111	

Enter the Return code for the return that this application is for (file a separate application for each return).....

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ PATRICIA SMITH
Telephone No. ▶ 415-981-1999 Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box.
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box . . . ▶ . If it is for part of the group, check this box ▶ and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until 5/15, 20 16.
- For calendar year _____, or other tax year beginning 7/01, 20 14, and ending 6/30, 20 15.
- If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return Change in accounting period
- State in detail why you need the extension. . . ADDITIONAL TIME IS REQUIRED TO GATHER ALL THE INFORMATION NECESSARY FOR FILING A COMPLETE AND ACCURATE RETURN

8 a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8 a \$
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8 b \$
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8 c \$

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ BAA Title ▶ EXECUTIVE DIRECTOR Date ▶ _____

TAXABLE YEAR
2014

**California Exempt Organization
Annual Information Return**

FORM
199

Calendar Year 2014 or fiscal year beginning (mm/dd/yyyy) 7/01/2014, and ending (mm/dd/yyyy) 6/30/2015

Corporation/Organization name ENVIRONMENTAL FEDERATION OF CALIFORNIA DBA EARTH SHARE CALIFORNIA		California corporation number 1118060
Additional information. See instructions.		FEIN 94-2840364
Street address (suite or room) 870 MARKET STREET #703		PMB no.
City SAN FRANCISCO	State CA	ZIP code 94102
Foreign country name	Foreign province/state/county	Foreign postal code

A First Return Yes No

B Amended Return Yes No

C IRC Section 4947(a)(1) trust Yes No

D Final Information Return? Dissolved Surrendered (Withdrawn)
 Merged/Reorganized
 Enter date (mm/dd/yyyy)

E Check accounting method:
 1 Cash 2 Accrual 3 Other

F Federal return filed?
 1 990T 2 990-PF 3 Sch H (990)

G Is this a group filing? See instructions Yes No

H Is this organization in a group exemption? Yes No
 If 'Yes,' what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions Yes No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions Yes No

K Is the organization exempt under R&TC Section 23701g? ... Yes No
 If 'Yes,' enter the gross receipts from nonmember sources \$

L If organization is exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required

M Is the organization a Limited Liability Company? Yes No

N Did the organization file Form 100 or Form 109 to report taxable income? Yes No

O Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No

P Is an IRS Form 1023/1024 pending? Yes No
 Date filed with IRS

CACA1112L 07/30/15

Part I Complete Part I unless not required to file this form. See General Instructions B and C.

Receipts and Revenues	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	388,066.
	2 Gross dues and assessments from members and affiliates.	2	
	3 Gross contributions, gifts, grants, and similar amounts received.	3	1,086,089.
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Instruction B ...	4	1,474,155.
	5 Cost of goods sold.	5	
	6 Cost or other basis, and sales expenses of assets sold.	6	
	7 Total costs. Add line 5 and line 6.	7	
	8 Total gross income. Subtract line 7 from line 4.	8	1,474,155.
Expenses	9 Total expenses and disbursements. From Side 2, Part II, line 18.	9	1,552,678.
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	-78,523.
Filing Fee	11 Filing fee \$10 or \$25. See General Instruction F.	11	
	12 Total payments.	12	
	13 Penalties and interest. See General Instruction J.	13	
	14 Use tax. See General Instruction K.	14	
	15 Balance due. Add line 11, line 13, and line 14. Then subtract line 12 from the result.	15	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer	Title EXECUTIVE DIRECTOR	Date
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address BREGANTE + COMPANY LLP, CPA'S 301 BATTERY ST, 2 MEZZANINE SAN FRANCISCO, CA 94111		• Telephone 415-981-1999
			• PTIN P01437149
			• FEIN 94-2861940
May the FTB discuss this return with the preparer shown above? See instructions.			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	●	1	
	2	Interest	●	2	48.
	3	Dividends	●	3	215.
	4	Gross rents	●	4	
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See instructions).	●	6	
	7	Other income. Attach schedule. SEE STATEMENT 1	●	7	387,803.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.	●	8	388,066.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	●	9	1,033,541.
Expenses and Disbursements	10	Disbursements to or for members	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule	●	11	84,048.
	12	Other salaries and wages	●	12	122,778.
	13	Interest	●	13	
	14	Taxes	●	14	23,800.
	15	Rents	●	15	25,268.
	16	Depreciation and depletion (See instructions).	●	16	1,196.
	17	Other Expenses and Disbursements. Attach schedule. SEE STATEMENT 2	●	17	262,047.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.	●	18	1,552,678.

Schedule L Balance Sheets

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		840,775.		547,325.
2 Net accounts receivable		695,682.		822,593.
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule				
10a Depreciable assets	34,520.		36,355.	
b Less accumulated depreciation	31,200.	3,320.	32,396.	3,959.
11 Land				
12 Other assets. Attach schedule. STM 3		16,328.		16,861.
13 Total assets		1,556,105.		1,390,738.
Liabilities and net worth				
14 Accounts payable		106,988.		156,408.
15 Contributions, gifts, or grants payable		1,081,076.		987,472.
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule. STM 4		82,159.		39,499.
19 Capital stock or principal fund		285,882.		207,359.
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund				
22 Total liabilities and net worth		1,556,105.		1,390,738.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1	Net income per books	●	-78,523.	7	Income recorded on books this year not included in this return. Attach schedule	●	
2	Federal income tax	●		8	Deductions in this return not charged against book income this year.	●	
3	Excess of capital losses over capital gains	●		9	Total. Add line 7 and line 8	●	
4	Income not recorded on books this year. Attach schedule	●		10	Net income per return.	●	
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●			Subtract line 9 from line 6.	●	-78,523.
6	Total. Add line 1 through line 5	●	-78,523.				

STATEMENT 1
FORM 199, PART II, LINE 7
OTHER INCOME

PROGRAM SERVICE REVENUE.....	\$ 387,803.
TOTAL	<u>\$ 387,803.</u>

STATEMENT 2
FORM 199, PART II, LINE 17
OTHER EXPENSES

ACCOUNTING FEES.....	\$ 37,339.
ADVERTISING AND PROMOTION.....	14,666.
BANK CHARGES.....	5,613.
CONFERENCES, CONVENTIONS, AND MEETINGS.....	3,466.
CONTRACT SERVICES.....	103,947.
INSURANCE.....	3,118.
MEMBERSHIP DUES.....	65.
OFFICE EXPENSES.....	963.
OTHER EMPLOYEE BENEFIT.....	33,109.
OTHER PROFESSIONAL FEES.....	85.
OUTSIDE COMPUTER & WEB SVCS.....	1,419.
PAYMENTS TO AFFILIATES.....	41,192.
POSTAGE AND SHIPPING.....	1,279.
PRINTING AND PUBLICATIONS.....	158.
REPAIRS & MAINTENANCE.....	135.
SPECIAL EVENTS.....	5,246.
STAFF DEVELOPMENT.....	108.
TAXES & LICENSES.....	230.
TELEPHONE.....	4,585.
TRAVEL.....	5,324.
TOTAL	<u>\$ 262,047.</u>

STATEMENT 3
FORM 199, SCHEDULE L, LINE 12
OTHER ASSETS

DEPOSITS.....	2,760.
PREPAID EXPENSES AND DEFERRED CHARGES.....	14,101.
TOTAL	<u>\$ 16,861.</u>

STATEMENT 4
FORM 199, SCHEDULE L, LINE 18
OTHER LIABILITIES

AFFILIATION FEES PAYABLE.....	39,499.
TOTAL	<u>\$ 39,499.</u>

IN
 MAIL TO:
 Registry of Charitable Trusts
 P.O. Box 903447
 Sacramento, CA 94203-4470
 Telephone: (916) 445-2021

**ANNUAL
 REGISTRATION RENEWAL FEE REPORT
 TO ATTORNEY GENERAL OF CALIFORNIA**
 Sections 12586 and 12587, California Government Code
 11 Cal. Code Regs. sections 301-307, 311 and 312



WEBSITE ADDRESS:
<http://ag.ca.gov/charities/>

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties as defined in Government Code Section 12586.1. IRS extensions will be honored.

State Charity Registration Number <u>048844</u> ENVIRONMENTAL FEDERATION OF CALIFORNIA DBA EARTH SHARE CALIFORNIA <small>Name of Organization</small> 870 MARKET STREET #703 <small>Address (Number and Street)</small> SAN FRANCISCO, CA 94102 <small>City or Town</small> <small>State</small> <small>ZIP Code</small>	Check if: <input type="checkbox"/> Change of address <input type="checkbox"/> Amended report Corporate or Organization No. <u>1118060</u> Federal Employer I.D. No. <u>94-2840364</u>
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ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)
 Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than \$25,000	0	Between \$100,001 and \$250,000	\$50	Between \$1,000,001 and \$10 million	\$150
Between \$25,000 and \$100,000	\$25	Between \$250,001 and \$1 million	\$75	Between \$10,000,001 and \$50 million	\$225
				Greater than \$50 million	\$300

PART A – ACTIVITIES

For your most recent full accounting period (beginning 7/01/14 ending 6/30/15) list:
 Gross annual revenue \$ 1,474,155. Total assets \$ 1,390,738.

PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer 'yes' to any of the questions below, you must attach a separate sheet providing an explanation and details for each 'yes' response. Please review RRF-1 instructions for information required.

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 During this reporting period, did non-program expenditures exceed 50% of gross revenues?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If 'yes,' provide an attachment listing the name, address, and telephone number of the service provider.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 During this reporting period, did the organization hold a raffle for charitable purposes? If 'yes,' provide an attachment indicating the number of raffles and the date(s) they occurred.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Does the organization conduct a vehicle donation program? If 'yes,' provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Organization's area code and telephone number 415-981-1999

Organization's e-mail address _____

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

	PATRICIA SMITH	EXECUTIVE DIRECTOR
<small>Signature of authorized officer</small>	<small>Printed Name</small>	<small>Title</small>
		<small>Date</small>