

Return of Organization Exempt From Income Tax

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

Department of the Treasury
Internal Revenue Service

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

Fed

OMB No 1545-0047

2000

Open to Public Inspection

A For the **2000** calendar year, or tax year period beginning 9/1, 2000, and ending 8/31, 2001

- B** Check if applicable:
- Change of address
 - Change of name
 - Initial return
 - Final return
 - Amended return

C Name of organization: Oceanographic Teaching Stations, Inc (OTS)

D Employer identification number: 95 3489019

Number and street (or P.O. box if mail is not delivered to street address) Room/suite: P.O. Box 1

E Telephone number: (310) 379-8117

City or town state or country and ZIP code: Manhattan Beach, CA 90266

F Check if application pending

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

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

J Accounting method Cash Accrual Other (specify)

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

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

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

H(b) If "Yes" enter number of affiliates N/A.

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

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4-digit group exemption no. (GEN)

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

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

FILMED JAN 22 2002

| | | | | | |
|--|--|----------------|--------|-----------|----|
| | 1 Contributions, gifts, grants and similar amounts received | | | | |
| | a Direct public support | 1a | 102012 | | |
| | b Indirect public support | 1b | | | |
| | c Government contributions (grants) (5010) | 1c | | | |
| | d Total (add lines 1a through 1c) (cash \$ 102012 noncash \$) | 1d | 102012 | | |
| | 2 Program service revenue including government fees and contracts (from Part VII, line 93) | 2 | 162072 | | |
| | 3 Membership dues and assessments | 3 | | | |
| | 4 Interest on savings and temporary cash investments | 4 | 362 | | |
| | 5 Dividends and interest from securities | 5 | | | |
| | 6a Gross rents | 6a | | | |
| | b Less rental expenses | 6b | | | |
| | c Net rental income or (loss) (subtract line 6b from line 6a) | 6c | | | |
| | 7 Other investment income (describe) | 7 | | | |
| | 8a Gross amount from sales of assets other than inventory | (A) Securities | | (B) Other | |
| | b Less cost or other basis and sales expenses | 8a | | | |
| | c Gain or (loss) (attach schedule) | 8b | | | |
| | d Net gain or (loss) (combine line 8c, columns (A) and (B)) | 8c | | | |
| | 9 Special events and activities (attach schedule) | 8d | | | |
| | a Gross revenue (not including \$ 102012 of contributions reported on line 1a) | 9a | 3261 | | |
| | b Less direct expenses other than fundraising expenses | 9b | - | | |
| | c Net income or (loss) from special events (subtract line 9b from line 9a) | 9c | 3261 | | |
| | 10a Gross sales of inventory, less returns and allowances | 10a | | | |
| | b Less cost of goods sold | 10b | | | |
| | c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | 10c | | | |
| | 11 Other revenue (from Part VII, line 103) | 11 | | | |
| | 12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | 12 | 267707 | | OK |
| | 13 Program services (from line 44, column (B)) | 13 | 246801 | | |
| | 14 Management and general (from line 44, column (C)) | 14 | 214 | | |
| | 15 Fundraising (from line 44, column (D)) | 15 | 16398 | | |
| | 16 Payments to affiliates (attach schedule) | 16 | 0 | | |
| | 17 Total expenses (add lines 16 and 44, column (A)) | 17 | 263407 | | OK |
| | 18 Excess or (deficit) for the year (subtract line 17 from line 12) | 18 | 4300 | | |
| | 19 Net assets or fund balances at beginning of year (from line 73, column (A)) | 19 | 154934 | | |
| | 20 Other changes in net assets or fund balances (attach explanation) | 20 | 0 | | |
| | 21 Net assets or fund balances at end of year (combine lines 18, 19, and 20) (Same as 16, 248) | 21 | 159234 | | |

15

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

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I | | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|--|---|-----------|----------------------|----------------------------|-----------------|
| 22 | Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) | | | | |
| 23 | Specific assistance to individuals (attach schedule) | | | | |
| 24 | Benefits paid to or for members (attach schedule) | | | | |
| 25 | Compensation of officers, directors, etc | | | | |
| 26 | Other salaries and wages | | | | |
| 27 | Pension plan contributions | | | | |
| 28 | Other employee benefits | | | | |
| 29 | Payroll taxes | | | | |
| 30 | Professional fundraising fees | | | | |
| 31 | Accounting fees | | | | |
| 32 | Legal fees | | | | |
| 33 | Supplies - Teaching Expense | 14093 | 14093 | (est 10%) | |
| 34 | Telephone - Office | 2192 | 1964 | 218 | |
| 35 | Postage and shipping | | | | |
| 36 | Occupancy | | | | |
| 37 | Equipment rental and maintenance & repair | 1912 | 1912 | | |
| 38 | Printing and publications Fundraising | 16388 | | | 16388 |
| 39 | Travel Storage | 1006 | 1006 | | |
| 40 | Conferences, conventions, and meetings | | | | |
| 41 | Interest | | | | |
| 42 | Depreciation, depletion, etc (attach schedule) | | | | |
| 43a | Other expenses (itemize) a Insurance | 3793 | 3793 | | |
| b | Boat Program Costs | 65654 | 65654 | | |
| c | Summer Program Exp | 6908 | 6908 | | |
| d | Teacher Fees - Independent Contractors | 151491 | 151491 | | |
| e | | | | | |
| 44 | Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15 | 263407 | 246801 | 218 | 16388 |

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

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

| What is the organization's primary exempt purpose? <i>Educational</i> | Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others) |
|---|--|
| a FY 2001 School Year Program - LACTY Office of Education (LACOE) Taught! Local Marine Biology & Oceanography to 18600 kids (K-12 each class 1 year) (Grants and allocations \$ _____) | |
| b Roundhouse & Aquarium at end of pier Boat Program S/T LACOE (Grants and allocations \$ _____) | 6300 6240 12540 |
| c Summer Program Heavily & Other classes (SWS, MEX, OTH) Sunday Story Time - free Total Kids Taught, as above (Grants and allocations \$ _____) | 1947 3526 787 14600 |
| d <i>Note: We have single functional organization - minor mgmt/general - No overhead - done by Bd. of Directors/Volunteers at no cost, see Part V</i> (Grants and allocations \$ _____) | |
| e Other program services (attach schedule) (Grants and allocations \$ _____) | |
| f Total of Program Service Expenses (should equal line 44, column (B), Program services) | |

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

9/1/00

8/31/01

| Note Where required, attached schedules and amounts within the description column should be for end-of-year amounts only | | (A) Beginning of year | | (B) End of year | |
|--|--|--|--------|--------------------|--------|
| Assets | 45 Cash—non-interest-bearing | 26069 | 45 | 19712 | |
| | 46 Savings and temporary cash investments | 11198 | 46 | 16568 | |
| | 47a Accounts receivable | 47a | | | |
| | b Less allowance for doubtful accounts | 47b | | 47c | |
| | 48a Pledges receivable | 48a | | | |
| | b Less allowance for doubtful accounts | 48b | | 48c | |
| | 49 Grants receivable | | | 49 | |
| | 50 Receivables from officers, directors, trustees, and key employees (attach schedule) | | | 50 | |
| | 51a Other notes and loans receivable (attach schedule) | 51a | | | |
| | b Less allowance for doubtful accounts | 51b | | 51c | |
| | 52 Inventories for sale or use | | | 52 | |
| | 53 Prepaid expenses and deferred charges | | | 53 | |
| | 54 Investments—securities (attach schedule) | <input type="checkbox"/> Cost <input type="checkbox"/> FMV | | 54 | |
| | 55a Investments—land, buildings, ^{Program} and equipment basis <i>cost</i> | 55a | 122962 | | |
| | b Less accumulated depreciation (attach schedule) | 55b | — | 55c | 122962 |
| 56 Investments—other (attach schedule) | | | 56 | | |
| 57a Land, buildings, and equipment basis | 57a | | | | |
| b Less accumulated depreciation (attach schedule) | 57b | | 57c | | |
| 58 Other assets (describe ► _____) | | | 58 | | |
| 59 Total assets (add lines 45 through 58) (must equal line 74) | | 154934 | 59 | 159234 | |
| Liabilities | 60 Accounts payable and accrued expenses | | 60 | | |
| | 61 Grants payable | | 61 | | |
| | 62 Deferred revenue | | 62 | | |
| | 63 Loans from officers, directors, trustees, and key employees (attach schedule) | | | 63 | |
| | 64a Tax-exempt bond liabilities (attach schedule) | | | 64a | |
| | b Mortgages and other notes payable (attach schedule) | | | 64b | |
| | 65 Other liabilities (describe ► _____) | | | 65 | |
| 66 Total liabilities (add lines 60 through 65) | | | 66 | | |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74 | | | | |
| | 67 Unrestricted | | | 67 | |
| | 68 Temporarily restricted | | | 68 | |
| | 69 Permanently restricted | | | 69 | |
| | Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 70 through 74 | | | | |
| | 70 Capital stock, trust principal, or current funds | | | 70 | |
| | 71 Paid-in or capital surplus, or land, building, and equipment fund | | | 71 | |
| | 72 Retained earnings, endowment, accumulated income, or other funds | | 154934 | 72 | 159234 |
| 73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21) | | 154934 | 73 | 159234 | |
| 74 Total liabilities and net assets / fund balances (add lines 66 and 73) | | 154934 | 74 | 159234 | |

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

| Part VI Other Information (See Specific Instructions on page 26) | | N/A | Yes | No |
|--|--|-----|------------|--------------------------|
| 76 | Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity | 76 | | X |
| 77 | Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes | 77 | | X |
| 78a | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? | 78a | X | |
| b | If "Yes," has it filed a tax return on Form 990-T for this year? <i>N/A</i> | 78b | | |
| 79 | Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement | 79 | | X |
| 80a | Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers etc., to any other exempt or nonexempt organization? | 80a | | X |
| b | If "Yes," enter the name of the organization <i>N/A</i> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt | | | |
| 81a | Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81 | 81a | <i>0</i> | |
| b | Did the organization file Form 1120-POL for this year? | 81b | | X |
| 82a | Did the organization receive donated services or the use of materials equipment or facilities at no charge or at substantially less than fair rental value? | 82a | | X |
| b | If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions for reporting in Part III) | 82b | <i>N/A</i> | |
| 83a | Did the organization comply with the public inspection requirements for returns and exemption applications? | 83a | X | |
| b | Did the organization comply with the disclosure requirements relating to quid pro quo contributions? | 83b | | X |
| 84a | Did the organization solicit any contributions or gifts that were not tax deductible? | 84a | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? <i>N/A</i> | 84b | | X |
| 85 | 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? | 85a | | |
| b | Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year | 85b | | |
| c | Dues, assessments, and similar amounts from members | 85c | | |
| d | Section 162(e) lobbying and political expenditures | 85d | | |
| e | Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices | 85e | <i>N/A</i> | |
| f | Taxable amount of lobbying and political expenditures (line 85d less 85e) | 85f | | |
| g | Does the organization elect to pay the section 6033(e) tax on the amount in 85f? | 85g | | |
| h | If section 6033(e)(1)(A) dues notices were sent does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? | 85h | | |
| 86 | 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12 | 86a | <i>N/A</i> | |
| b | Gross receipts, included on line 12, for public use of club facilities | 86b | | |
| 87 | 501(c)(12) orgs Enter a Gross income from members or shareholders | 87a | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) | 87b | | |
| 88 | At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX | 88 | | X |
| 89a | 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <i>0</i> , section 4912 <i>0</i> , section 4955 <i>0</i> | | | |
| b | 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction | 89b | | X |
| c | Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955 and 4958 | | | |
| d | Enter Amount of tax on line 89c, above, reimbursed by the organization | | | |
| 90a | List the states with which a copy of this return is filed <i>CA</i> | | | |
| b | Number of employees employed in the pay period that includes March 12, 2000 (See inst) | 90b | <i>0</i> | |
| 91 | The books are in care of <i>Fred V. Armistead, Jr</i> Telephone no <i>(310) 545 2975</i> Located at <i>2609 Vesta Dr, Manhattan Beach, CA</i> ZIP code <i>90262</i> | | | |
| 92 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <i>N/A</i> and enter the amount of tax-exempt interest received or accrued during the tax year <i>N/A</i> | | | <input type="checkbox"/> |

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

| Enter gross amounts unless otherwise indicated | Unrelated business income | | Excluded by section 512 513 or 514 | | (E) Related or exempt function income |
|--|---------------------------|---------------|------------------------------------|---------------|--|
| | (A) Business code | (B) Amount | (C) Exclusion code | (D) Amount | |
| 93 Program service revenue | | | | | |
| a Summer | | | | | 43,433 |
| b Honor, & Other Teaching Programs | | | | | 23,840 |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f Medicare/Medicaid payments (LA City Office of Education (LACOE)) | | | | | 94,829 |
| g Fees and contracts from government agencies | | | | | |
| 94 Membership dues and assessments | | 5/T (1,93) | | | 162,072 |
| 95 Interest on savings and temporary cash investments (in 4) | | | 11 | 362 | |
| 96 Dividends and interest from securities | | | | | |
| 97 Net rental income or (loss) from real estate | | | | | |
| a debt-financed property | | | | | |
| b not debt-financed property | | | | | |
| 98 Net rental income or (loss) from personal property | | | | | |
| 99 Other investment income | | | | | |
| 100 Gain or (loss) from sales of assets other than inventory | | | | | |
| 101 Net income or (loss) from special events (in 9c) | | | | | 3,261 |
| 102 Gross profit or (loss) from sales of inventory | | | | | |
| 103 Other revenue a | | | | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| 104 Subtotal (add columns (B), (D), and (E)) | | 0 | | 362 | 165,332 |
| 105 Total (add line 104, columns (B), (D), and (E)) | | | | | 165,695 |

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I (165,695 + (in 1d) 102,012 = 267,707 - ok)

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

| Line No | Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes) |
|---------|---|
| 93 9121 | Our educational purpose is to teach local marine biology & Oceanography of our local Santa Monica Bay to all kids K-12. We also present exhibits & tanks of local marine life to the public as a no-charge public aquarium. Our programs are experimental and give hands-on marine science programs that serve to |

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

| (A) Name, address, and EIN of corporation, partnership, or disregarded entity | (B) Percentage of ownership interest | (C) Nature of activities | (D) Total income | (E) End-of-year assets |
|--|---|--|---------------------|---------------------------|
| N/A | | well as | | |
| (cont VIII) | | illustrate the biology of local marine life as a teach scientific methodology. Organisms are collected to maintain live specimens for all marine studies lab & Aquarium. They are used in the educational programs for all classes and special events. | | |

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

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

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

(See instructions)
return including accompanying schedules and statements, and to the best of my knowledge preparer (other than officer) is based on all information of which preparer has any knowledge

Prepared by: [Signature]

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(a), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

FY 8/31/01

OMB No 1545-0047

2000

Department of the Treasury
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Oceanographic Teaching Stations, Inc (OTS)

Employer identification number

95 340 9019

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None")

| (a) Name and address of each employee paid more than \$50,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|---|--|------------------|---|--|
| <i>None - no employees - see Part II</i> | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total number of other employees paid over \$50,000 ▶ | <i>0</i> | | | |

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 1 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

| (a) Name and address of each independent contractor paid more than \$50,000 | (b) Type of service | (c) Compensation |
|---|---------------------|------------------|
| <i>None</i> | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total number of others receiving over \$50,000 for professional services ▶ | <i>0</i> | |

DTS

11/3/2001

75-3-09019

Part III Statements About Activities

Yes No

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?
If "Yes" enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ N/A
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities
- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary
 - a Sale, exchange, or leasing of property?
 - b Lending of money or other extension of credit?
 - c Furnishing of goods, services, or facilities?
 - d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?
 - e Transfer of any part of its income or assets?
If the answer to any question is "Yes," attach a detailed statement explaining the transactions
- 3 Does the organization make grants for scholarships, fellowships, student loans, etc.?
- 4a Do you have a section 403(b) annuity plan for your employees?
- b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.)

| | | |
|----|--|---|
| 1 | | X |
| | | |
| 2a | | X |
| 2b | | X |
| 2c | | X |
| 2d | | X |
| 2e | | X |
| 3 | | X |
| 4a | | X |
| | | |

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V, page 5)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A) 509(c)(3)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 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 charitable, etc., 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) (Also complete the **Support Schedule** in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

| (a) Name(s) of supported organization(s) | (b) Line number from above |
|--|----------------------------|
| | |
| | |
| | |

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) **Use cash method of accounting**
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

| Calendar year (or fiscal year beginning in) | (a) 1999 | (b) 1998 | (c) 1997 | (d) 1996 | (e) Total |
|---|----------|----------|----------|----------|-----------|
| 15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28) | 183420 | 194938 | 189241 | 167575 | 735077 ~ |
| 16 Membership fees received | — | — | — | — | — |
| 17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable etc., purpose | 3955 | 1570 | — | — | 5525 ~ |
| 18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 | 806 | 1170 | 683 | 857 | 3516 ~ |
| 19 Net income from unrelated business activities not included in line 18 | — | — | — | — | — |
| 20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | — | — | — | — | — |
| 21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge. | — | — | — | — | — |
| 22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets. | — | — | — | — | — |
| 23 Total of lines 15 through 22 | 188181 | 197578 | 189927 | 168432 | 744118 ~ |
| 24 Line 23 minus line 17 | 184226 | 196008 | 189227 | 168432 | 738593 ~ |
| 25 Enter 1% of line 23 | 1882 | 1976 | 1899 | 1684 | 7441 |

| | | | |
|--|---|--------|-------|
| 26 Organizations described on lines 10 or 11 | a Enter 2% of amount in column (e), line 24 | ▶ 26a | 14772 |
| b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts. | ▶ 26b | 6 | |
| c Total support for section 509(a)(1) test. Enter line 24, column (e). | ▶ 26c | 738593 | |
| d Add amounts from column (e) for lines 18, 19, 22, and 26b. | ▶ 26d | 3516 | |
| e Public support (line 26c minus line 26d total) | ▶ 26e | 735077 | |
| f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) | ▶ 26f | 69.5% | |

27 Organizations described on line 12 a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of and total amounts received in each year from each "disqualified person." Enter the sum of such amounts for each year.

| | (1999) | (1998) | (1997) | (1996) |
|---|--------|--------|--------|--------|
| b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year. | | | | |
| c Add amounts from column (e) for lines 15, 17, 20, and 21. | | | | |
| d Add line 27a total and line 27b total | | | | |
| e Public support (line 27c total minus line 27d total) | | | | |
| f Total support for section 509(a)(2) test. Enter amount on line 23, column (e). | | | | |
| g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) | | | | |
| h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) | | | | |

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 5 of the instructions)

Part V Private School Questionnaire (See page 5 of the instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

- 29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws other governing instrument or in a resolution of its governing body?
- 30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs and scholarships?
- 31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?
 If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)

| | Yes | No |
|----|-----|----|
| 29 | | |
| 30 | | |
| 31 | | |

- 32 Does the organization maintain the following
 - a Records indicating the racial composition of the student body, faculty, and administrative staff?
 - b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - c Copies of all catalogues brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - d Copies of all material used by the organization or on its behalf to solicit contributions?
 If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)

| | | |
|-----|--|--|
| 32a | | |
| 32b | | |
| 32c | | |
| 32d | | |

- 33 Does the organization discriminate by race in any way with respect to
 - a Students' rights or privileges?
 - b Admissions policies?
 - c Employment of faculty or administrative staff?
 - d Scholarships or other financial assistance?
 - e Educational policies?
 - f Use of facilities?
 - g Athletic programs?
 - h Other extracurricular activities?
 If you answered "Yes" to any of the above please explain (If you need more space, attach a separate statement)

| | | |
|-----|--|--|
| 33a | | |
| 33b | | |
| 33c | | |
| 33d | | |
| 33e | | |
| 33f | | |
| 33g | | |
| 33h | | |

- 34a Does the organization receive any financial aid or assistance from a governmental agency?
- b Has the organization's right to such aid ever been revoked or suspended?
 If you answered "Yes" to either 34a or b, please explain using an attached statement

| | | |
|-----|--|--|
| 34a | | |
| 34b | | |

- 35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation

| | | |
|----|--|--|
| 35 | | |
|----|--|--|

OT'S F Y 4/31/01

95-3409019

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 7 of the instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

- Check here a if the organization belongs to an affiliated group
 Check here b if you checked "a" above and "limited control" provisions apply

| Limits on Lobbying Expenditures | | (a) Affiliated group totals | (b) To be completed for ALL electing organizations |
|--|---|-----------------------------------|---|
| (The term "expenditures" means amounts paid or incurred) | | | |
| 36 | Total lobbying expenditures to influence public opinion (grassroots lobbying) | 36 | |
| 37 | Total lobbying expenditures to influence a legislative body (direct lobbying) | 37 | |
| 38 | Total lobbying expenditures (add lines 36 and 37) | 38 | |
| 39 | Other exempt purpose expenditures | 39 | |
| 40 | Total exempt purpose expenditures (add lines 38 and 39) | 40 | |
| 41 | Lobbying nontaxable amount Enter the amount from the following table— | | |
| | If the amount on line 40 is— | | |
| | Not over \$500,000 | | |
| | Over \$500,000 but not over \$1,000,000 | | |
| | Over \$1,000,000 but not over \$1,500,000 | | |
| | Over \$1,500,000 but not over \$17,000,000 | | |
| | Over \$17,000,000 | | |
| | The lobbying nontaxable amount is— | | |
| | 20% of the amount on line 40 | | |
| | \$100,000 plus 15% of the excess over \$500,000 | | |
| | \$175,000 plus 10% of the excess over \$1,000,000 | | |
| | \$225,000 plus 5% of the excess over \$1,500,000 | | |
| | \$1,000,000 | | |
| 42 | Grassroots nontaxable amount (enter 25% of line 41) | 42 | |
| 43 | Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36 | 43 | |
| 44 | Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38 | 44 | |

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50 on page 9 of the instructions)

| Calendar year (or fiscal year beginning in) ▶ | Lobbying Expenditures During 4-Year Averaging Period | | | | |
|---|--|-------------|-------------|-------------|--------------|
| | (a) 2000 | (b) 1999 | (c) 1998 | (d) 1997 | (e) Total |
| 45 | Lobbying nontaxable amount | | | | |
| 46 | Lobbying ceiling amount (150% of line 45(e)) | | | | |
| 47 | Total lobbying expenditures | | | | |
| 48 | Grassroots nontaxable amount | | | | |
| 49 | Grassroots ceiling amount (150% of line 48(e)) | | | | |
| 50 | Grassroots lobbying expenditures | | | | |

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A) (See page 9 of the instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials or a legislative body
- h Rallies demonstrations, seminars, conventions, speeches, lectures or any other means
- i Total lobbying expenditures (add lines c through h)

| Yes | No | Amount |
|-----|----|--------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

OTS FY 8/31/01 95-3409019

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 9 of the instructions) N/A

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a Transfers from the reporting organization to a noncharitable exempt organization of

- (i) Cash
(ii) Other assets

b Other transactions

- (i) Sales or exchanges of assets with a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities, equipment or other assets
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

Table with 2 columns: Yes, No. Rows: 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), c.

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers transactions and sharing arrangements.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? Yes No

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

Schedule B
(Form 990 or 990-EZ)

Schedule of Contributors

OMB No 1545-0047

2000

Department of the Treasury
Internal Revenue Service

Supplementary Information for line 1d of Form 990 or
line 1 of Form 990-EZ (see instructions)

Name of organization

Oceanographic Teaching Stations, Inc *CTS*

Employer identification number

95 3409019

Organization type (check one)—Section 501(c)(3) (enter number) 527 or 4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations—

Check this box if the organization had no charitable contributors who contributed more than \$1,000 during the year (But see **General rule** below)

Enter here the total gifts received during the year for a religious, charitable, etc. purpose ▶ \$

Note: This form is generally not open to public inspection except for section 527 organizations.

General Instructions

Purpose of Form

Schedule B (Form 990 or 990-EZ) is used by organizations required to file **Form 990**, Return of Organization Exempt From Income Tax, or **Form 990-EZ**, Short Form Return of Organization Exempt From Income Tax, to provide the information regarding their contributors that is required for line 1d of Form 990 (or line 1 of Form 990-EZ).

Attach the Schedule B (Form 990 or 990-EZ) to Form 990 or 990-EZ. Attach Schedule B after Schedule A (Form 990 or 990-EZ). Organization Exempt Under Section 501(c)(3), if that return is required for the organization.

Who Must File Schedule B (Form 990 or 990-EZ)

All organizations must file Schedule B (Form 990 or 990-EZ) unless they certify that they do not meet the filing requirements of Schedule B (Form 990 or 990-EZ) by checking the box in item L of the heading of their Form 990 or Form 990-EZ.

See the instructions for item L in the Instructions for Form 990 and Form 990-EZ.

Caution: Schedule B (Form 990 or 990-EZ) is not a substitute for the list of "contributors" required for Part IV-A, Support Schedule, of Schedule A (Form 990 or 990-EZ).

Public Inspection

Schedule B (Form 990 or 990-EZ) is

- Open to public inspection for a section 527 political organization
- Generally not open to public inspection for the other organizations that must file this form

If a non-section 527 organization files a copy of Form 990, or Form 990-EZ, and attachments with any state, it should not include its Schedule B (Form 990 or 990-EZ) in the attachments for the state unless a schedule of contributors is specifically required by the state. States that do not require the information might make the schedule available for public inspection along with the rest of the Form 990 or Form 990-EZ.

See the Instructions for Form 990 and Form 990-EZ for phone help and the public inspection rules for those forms and their attachments, which include Schedule B (Form 990 or 990-EZ).

Contributors Required To Be Listed on Part I

"Contributor" includes individuals, fiduciaries, partnerships, corporations, associations, trusts, and exempt organizations.

General rule. Unless the organization is covered by one of the special rules below, it must list on Part I every contributor who, during the year, gave the organization directly or indirectly, money, securities, or any other type of property totaling \$5,000 or more for the year. Also complete Part II for a noncash contribution. In determining the \$5,000 amount, total all of the contributor's gifts of \$1,000 or more for the year.

Section 501(c)(3) organizations. For an organization described in section 501(c)(3) that meets the 33 1/3% support test of the Regulations under sections 509(a)(1)/170(b)(1)(A)(vi) (whether or not the organization is otherwise described in section 170(b)(1)(A))—

List in Part I only those contributors whose contribution of \$5,000 or more is greater than 2% of the amount reported on line 1d of Form 990 (or line 1 of Form 990-EZ) (Regulations section 1.6033-2(a)(2)(iii)(a)).

Example. A section 501(c)(3) organization, of the type described above, reported \$700,000 in total contributions, gifts, grants, and similar amounts received on line 1d of its Form 990. The organization is only required to list in Parts I and II of its Schedule B (Form 990 or 990-EZ) each person who contributed more than the greater of \$5,000 or \$14,000 (2% of \$700,000). Thus, a contributor who gave a total of \$11,000 would not be reported in Parts I and II for this section 501(c)(3) organization. Even though the \$11,000 contribution to the organization exceeded \$5,000, it did not exceed \$14,000.

Section 501(c)(7), (8), or (10) organizations. For noncharitable contributions to one of these organizations, list in Part I contributors who gave \$5,000 or more as described in the **General rule** discussed above.

Name of organization

OTS FY 4/31/01

Employer identification number

95 342 9419

Part I

Contributors

< to report 2% (in 1, 192,012) = over 2040 >

| (a) No. | (b) Name, address and zip code | (c) Aggregate contributions | (d) Type of contribution |
|------------|-----------------------------------|--------------------------------|--|
| — | | \$ <u>16 000</u> | Corp Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |
| — | | \$ <u>3 000</u> | Corp Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |
| — | | \$ <u>5 000</u> | Corp Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |
| — | | \$ <u>5 230</u> | Corp Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |
| — | | \$ <u>5 000</u> | Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |
| — | | \$ <u>1 000</u> | Ind Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |

Name of organization OTS FY 8/31/01 Employer identification number 95 3409019

Part I Contributors

| (a) No | (b) Name, address and zip code | (c) Aggregate contributions | (d) Type of contribution |
|-----------|-----------------------------------|--------------------------------|--|
| --- | | \$ 2552 | Corp Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |
| --- | | \$ | Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |
| --- | | \$ | Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |
| --- | | \$ | Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |
| --- | | \$ | Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |
| --- | | \$ | Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |
| --- | | \$ | Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |
| --- | | \$ | Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if a noncash contribution) |

OTS, Inc

FY 8/31/01

95-3409019

Sch A (990)

S/A

Line 28 Attachment, Part IV-A FY00-FY97

Unusual Grants

| <u>Name / Address</u> | <u>Date</u> | <u>Amt. \$</u> | <u>For</u> |
|-----------------------|-----------------|--------------------|----------------------------|
| ✓ | <u>2/15/97</u> | <u>15,000</u> FY97 | <u>Tanks & General</u> |
| ✓ | <u>1/13/98</u> | <u>15,000</u> FY98 | <u>Tanks & General</u> |
| ✓ | <u>1/4/99</u> | <u>12,500</u> FY99 | <u>Tanks & General</u> |
| ✓ | <u>12/13/99</u> | <u>12,500</u> FY00 | <u>Tanks & General</u> |
| | <u>Total</u> | <u>55,000</u> | |