

Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

2001

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

Open to Public InspectionDepartment of the Treasury
Internal Revenue Service

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

A For the 2001 calendar year, OR tax year beginning **10/1/2001**, and ending **9/30/2002**

- B** Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization

Save San Francisco Bay Association

Number and street (or P.O. box if mail is not delivered to street address)

1600 Broadway

Room/suite

300

City or town

Oakland

State or country

CA

ZIP + 4

94612

D Employer identification number

94-6078420

E Telephone number

510-452-9261

F Accounting method☐ Cash ☒ Accrual☐ Other (specify)

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

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? ☐ Yes ☒ NoH(b) If "Yes" enter number of affiliates **N/A**H(c) Are all affiliates included? ☐ Yes ☐ No

(If "No" attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ NoI Enter 4-digit GEN **N/A**M Check ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)**G** Web site**J** Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527**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.**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12

1,932,813

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

(See Specific Instructions on page 16.)

1 Contributions, gifts, grants, and similar amounts received**a** Direct public support**1a** 1,598,077**b** Indirect public support**1b** 0**c** Government contributions (grants)**1c** 231,357**d** Total (add lines 1a through 1c) (cash \$ 1,814,873 noncash \$ 14,561)**1d** 1,829,434**2** Program service revenue including government fees and contracts (from Part VII, line 93)**2** 75,484**3** Membership dues and assessments**3** 0**4** Interest on savings and temporary cash investments**4** 15,104**5** Dividends and interest from securities**5** 0**6a** Gross rents**6a** 0**b** Less rental expenses**6b** 0**c** Net rental income or (loss) (subtract line 6b from line 6a)**6c** 0**7** Other investment income (describe)**7****8a** Gross amount from sales of assets other than inventory

(A) Securities

(B) Other

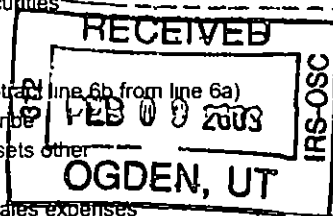
9,490

8a 1,177

9,794

8b 2,125

-304

8c -948**b** Less cost or other basis and sales expenses**c** Gain or (loss) (attach schedule)**d** Net gain or (loss) (combine line 8c, columns (A) and (B))**8d** -1,252**9** Special events and activities (attach schedule)**a** Gross revenue (not including \$ of contributions reported on line 1a)**9a** 0**b** Less direct expenses other than fundraising expenses**9b** 0**c** Net income or (loss) from special events (subtract line 9b from line 9a)**9c** 0**10a** Gross sales of inventory, less returns and allowances**10a** 0**b** Less cost of goods sold**10b** 0**c** Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)**10c** 0**11** Other revenue (from Part VII, line 103)**11** 2,124**12** Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)**12** 1,920,894Ex-
pen-
ses**13** Program services (from line 44, column (B))**13** 1,317,177**14** Management and general (from line 44, column (C))**14** 128,545**15** Fundraising (from line 44, column (D))**15** 209,323**16** Payments to affiliates (attach schedule)**16****17** Total expenses (add lines 16 and 44, column (A))**17** 1,655,045Net
Assets**18** Excess or (deficit) for the year (subtract line 17 from line 12)**18** 265,849**19** Net assets or fund balances at beginning of year (from line 73, column (A))**19** 800,875**20** Other changes in net assets or fund balances (attach explanation)**20****21** Net assets or fund balances at end of year (combine lines 18, 19, and 20)**21** 1,066,7249B
15

Part II Statement of

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 21.)

Functional Expenses

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) Schedule 1 (cash \$ 51,367 noncash \$)	22 51,367	51,367		
23	Specific assistance to individuals (attach schedule)	23 0	0		
24	Benefits paid to or for members (attach schedule)	24 0	0		
25	Compensation of officers, directors, etc	25 155,333	79,213	68,511	7,609
26	Other salaries and wages	26 712,367	625,139	10,601	76,627
27	Pension plan contributions	27 0	0	0	0
28	Other employee benefits	28 62,979	50,503	6,207	6,269
29	Payroll taxes	29 68,880	56,109	6,094	6,677
30	Professional fundraising fees	30 0	0	0	0
31	Accounting fees	31 0	0	0	0
32	Legal fees	32 0	0	0	0
33	Supplies	33 25,733	25,581	90	62
34	Telephone	34 6,082	6,057	25	0
35	Postage and shipping	35 82,841	40,334	208	42,299
36	Occupancy	36 70,108	59,369	5,201	5,538
37	Equipment rental and maintenance	37 0	0	0	0
38	Printing and publications	38 55,809	36,943	28	18,838
39	Travel	39 18,752	18,472	9	271
40	Conferences, conventions, and meetings	40 6,045	1,971	3,845	229
41	Interest	41 0	0	0	0
42	Depreciation, depletion, etc (attach schedule) Schedule 2	42 4,886	4,886	0	0
43	Other expenses not covered above (itemize) a Schedule 3	43a 333,863	261,233	27,726	44,904
b		43b 0			
c		43c 0			
d		43d 0			
e		43e 0			
f		43f 0			
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44 1,655,045	1,317,177	128,545	209,323

Joint Costs Check ☒ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

☒ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 59,911, (ii) the amount allocated to Program services \$ 24,098, (iii) the amount allocated to Management and general \$ 0, and (iv) the amount allocated to Fundraising \$ 35,813

Part III Statement of Program Service Accomplishments

(See Specific Instructions on page 24.)

What is the organization's primary exempt purpose? Natural resource conservation

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

		Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others.)
a	See Schedule 6	
	Bay Protection	
	(Grants and allocations \$)	208,164
b	Estuary Restoration	
	(Grants and allocations \$)	268,760
c	Public Education & Outreach	
	(Grants and allocations \$)	755,453
d	Membership Services	
	(Grants and allocations \$)	84,800
e	Other program services (attach schedule)	(Grants and allocations \$)
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	1,317,177

Part IV Balance Sheets

(See Specific Instructions on page 24.)

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	0	45 0
46	Savings and temporary cash investments	351,735	46 384,154
47a	Accounts receivable	47a 4,424	
b	Less allowance for doubtful accounts	47b 0	47c 4,424
48a	Pledges receivable	48a 0	
b	Less allowance for doubtful accounts	48b 0	48c 0
49	Grants receivable	431,328	49 610,793
50	Receivables from officers, directors, trustees, and key employees (attach schedule)	0	50 0
51a	Other notes and loans receivable (attach schedule)	51a 0	
b	Less allowance for doubtful accounts	51b 0	51c 0
52	Inventories for sale or use	0	52 0
53	Prepaid expenses and deferred charges	15,421	53 26,181
54	Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54 0
55a	Investments - land, buildings, and equipment basis	55a 0	
b	Less accumulated depreciation (attach schedule)	55b 0	55c 0
56	Investments - other (attach schedule)	0	56 0
57a	Land, buildings, and equipment basis	57a 182,926	
b	Less accumulated depreciation (attach schedule)	57b 108,820	57c 74,106
58	Other assets (describe <u>Deposits</u>)	4,600	58 4,600
59	Total assets (add lines 45 through 58) (must equal line 74)	888,833	59 1,104,258
Liabilities			
60	Accounts payable and accrued expenses	85,141	60 34,717
61	Grants payable	0	61 0
62	Deferred revenue	0	62 0
63	Loans from officers, directors, trustees, and key employees (attach schedule)	0	63 0
64a	Tax-exempt bond liabilities (attach schedule)	0	64a 0
b	Mortgages and other notes payable (attach schedule)	0	64b 0
65	Other liabilities (describe <u>Payable to fiduciary groups</u>)	2,817	65 2,817
66	Total liabilities (add lines 60 through 65)	87,958	66 37,534
Net Assets or Fund Balances			
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
67	Unrestricted	595,799	67 541,179
68	Temporarily restricted	205,076	68 525,545
69	Permanently restricted	0	69 0
Organizations that do not follow SFAS 117, check here <input 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		72
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	800,875	73 1,066,724
74	Total liabilities and net assets/fund balances (add lines 66 and 73)	888,833	74 1,104,258

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 27.)

Yes or 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	No
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	No
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	N/A
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	No
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	No
b	If "Yes," enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0
b	Did the organization file Form 1120-POL for this year?	81b	N/A
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	Yes
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 in Part III.)	82b	37,130
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	Yes
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	N/A
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	N/A
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
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	N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) orgs. Enter a Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
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	No
89a	501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
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	No
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed <u>California</u>		
b	Number of employees employed in the pay period that includes March 12, 2001. (See instructions.)	90b	24
91	The books are in care of <u>Save San Francisco Bay Association</u> Telephone no <u>510-452-9261</u> Located at <u>1600 Broadway, Suite 300, Oakland, CA</u> ZIP + 4 <u>94612</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

Part VII Analysis of Income-Producing Activities

(See Specific Instructions on page 32.)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E)
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	Related or exempt function income
93 Program service revenue					
a Canoe trips					73,239
b Educational events					2,245
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	15,104	
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			18	-1,252	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a Misc receipts			01	2,124	
b					
c					
d					
e					
104 Subtotal (add cols (B), (D) and (E))		0		15,976	75,484
105 Total (add line 104, columns (B), (D), and (E))					91,460

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

(See Specific Instructions on page 32.)

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 a, b	Canoe trips and educational events teach students and the public about the Bay, which is directly related to the organization's exempt purpose

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities

(See Specific Instructions on page 33.)

(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	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts

(See Specific Instructions on page 33.)

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

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

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.

Please

11-30-03

Date

CFD

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

OMB No 1545-0047

2001

Department of the Treasury
Internal Revenue Service

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

Supplementary Information - (See separate instructions)

Name of the organization

Save San Francisco Bay Association

Employer identification number

94-6078420

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
Paul Revier 1799 Euclid Ave #3 Berkeley, CA	Director of Public Outreach 40 hours/week	52,333	5,643	0
Total number of other employees paid over \$50,000	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 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
None		
Total number of others receiving over \$50,000 for professional services		

Part III Statements About Activities (See page 2 of the instructions)

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 \$ 28,843 (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)

1 X

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 substantial contributors, 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? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See schedule 4

2d X

e Transfer of any part of its income or assets?

2e X

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below)

3 X

- 4 Do you have a section 403(b) annuity plan for your employees?

4 X

Note 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

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 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)
- 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)
- 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 6 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) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	900,863	1,267,746	1,060,479	660,814	3,889,902
16 Membership fees received	295,655	273,328	211,175	56,864	837,022
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	66,754	14,119	8,174	1,991	91,038
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	36,850	20,059	9,662	10,773	77,344
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
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.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					0
23 Total of lines 15 through 22	1,300,122	1,575,252	1,289,490	730,442	4,895,306
24 Line 23 minus line 17	1,233,368	1,561,133	1,281,316	728,451	4,804,268
25 Enter 1% of line 23	13,001	15,753	12,895	7,304	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	26a	96,085
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.		26b	181,745
c Total support for section 509(a)(1) test. Enter line 24, column (e).		26c	4,804,268
d Add: Amounts from column (e) for lines 18 <u>77,344</u> 19 <u>0</u>		26d	259,089
22 <u>0</u> 26b <u>181,745</u>		26e	4,545,179
e Public support (line 26c minus line 26d total)		26f	94.61%
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))			

27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year. N/A		
(2000) _____ (1999) _____ (1998) _____ (1997) _____			
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records 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.) Do not file this list with your return. 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.			
(2000) _____ (1999) _____ (1998) _____ (1997) _____			
c Add: Amounts from column (e) for lines 15 <u>0</u> 16 <u>0</u>		27c	0
17 <u>0</u> 20 <u>0</u> 21 <u>0</u>		27d	0
d Add: Line 27a total <u>0</u> and line 27b total <u>0</u>		27e	0
e Public support (line 27c total minus line 27d total)		27f	0
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)		27g	0.00%
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))		27h	0.00%
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 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

None

Part V Private School Questionnaire

(See page 7 of the instructions)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
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)		
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)		
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)		
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		
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		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☐ a if the organization belongs to an affiliated group Check ☐ b if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	0	18,782
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	0	10,061
38 Total lobbying expenditures (add lines 36 and 37) See schedule 5	0	28,843
39 Other exempt purpose expenditures	0	1,663,332
40 Total exempt purpose expenditures (add lines 38 and 39)	0	1,692,175
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	0	234,609
42 Grassroots nontaxable amount (enter 25% of line 41)	0	58,652
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	0	0
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	0	0

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 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount	234,609	231,660	201,316	163,678	831,263
46 Lobbying ceiling amount (150% of line 45(e))					1,246,895
47 Total lobbying expenditures	28,843	34,829	16,197	3,486	83,355
48 Grassroots nontaxable amount	58,652	57,915	50,329	40,920	207,816
49 Grassroots ceiling amount (150% of line 48(e))					311,724
50 Grassroots lobbying expenditures	18,782	14,316	10,249	1,580	44,927

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 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
		0

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

(See page 12 of the instructions)

(d) the value of the goods, other assets, or services received

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

[illegible]

☐ Yes ☒ No

b If "Yes," complete the following schedule

[illegible]

Save San Francisco Bay Association
EIN 94-6078420
Year Ended September 30, 2002
Schedules Attached to 2001 Form 990

Schedule 1 - Part II, line 22 - Grants and allocations

Grantee's Name and Address	Amount	Purpose of grant
ARC Ecology/Sf Flyway Festival P O Box 2252 Mare Island, CA 94592	500	Annual Flyway Festival
Friends of Sausal Creek/ Friends of Oakland 1520 Lakeside Drive Oakland, CA 94612	1,000	Stewardship
Friends of Five Creeks c/o Rita Minjares 7316 Rockway El Cerrito, CA 94530	1,000	Stewardship, tools
San Francisco State University Office of Research and Sponsored Programs 1600 Holloway Avenue, HHS 204 San Francisco, CA 94132	36,367	Research on native oyster restoration
Bishop O'Dowd High School c/o Annio Trutzman 9500 Sterns Avenue Oakland, CA 94605	1,000	Green house for plants
Restore America's Estuary 3801 North Fairfax Drive #53 Arlington, VA 22203	4,500	Support national RAE legislation
Yes on 40 926 J Street #612 Sacramento, CA 95814	2,000	Support Proposition 40 for clean water and coastal protection
Bay Vote Yes 44 Woodland Avenue San Francisco, CA 94117	5,000	Support Proposition D to require voter approval for projects requiring more than 100 acres of Bay fill in San Francisco
	<u>\$51,367</u>	

Save San Francisco Bay Association
 EIN 94-6078420
 Year Ended September 30, 2002
 Schedules Attached to 2001 Form 990

Schedule 2 - Part II, line 42 and Part III, line 57 - Fixed assets and depreciation

Description	Method/ life	Cost or basis	Prior depr	Current depr	Accum depr
Furniture and equipment	SL/5 years	182,926	80,909	27,911	108,820
Portion of current depreciation that is direct expense			4,886		
Portion of current depreciation that is shared cost			23,025		

Schedule 3 - Part II, line 43 - Other expenses

	(A) Total	(B) Program services	(C) Mgmt & general	(D) Fundraising
Professional services	111,771	77,504	12,311	21,956
Insurance	14,281	11,619	2,662	0
Dues, publications and training	7,813	7,321	0	492
Events - programs	29,780	29,780	0	0
Earthshare expense	2,548	0	0	2,548
Miscellaneous expense	3,748	3,311	437	0
Shared cost	163,922	131,698	12,316	19,908
	333,863	261,233	27,726	44,904

Save San Francisco Bay Association
 EIN 94-6078420
 Year Ended September 30, 2002
 Schedules Attached to 2001 Form 990

Schedule 4 - Part V - List of officers, directors, trustees and key employees

(A) Name and address	(B) Title and average hours per week	(C) Compensation	(D) Contributions to emp Benefits	(E) Expense Accounts
Aramburo, Margit 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Benson, Ralph 1600 Broadway, Suite 300 Oakland, CA 94612	Chairman 5	0	0	0
Beyaert, Bruce 1600 Broadway, Suite 300 Oakland, CA 94612	Vice Chairman 2	0	0	0
Brown, Carolyn 1600 Broadway, Suite 300 Oakland, CA 94612	2nd Vice Chair 2	0	0	0
Calhoon, Ken 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Carlstroem, John 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Crooks, Afton 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Engbeck, Joe 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Folk, Ellison 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Gallagher, Michael K 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Geballe, Allison 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Gregory, Sylvia 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0

Save San Francisco Bay Association
 EIN 94-6078420
 Year Ended September 30, 2002
 Schedules Attached to 2001 Form 990

Schedule 4 - Part V - List of officers, directors, trustees and key employees (continued)

(A) Name and address	(B) Title and average hours per week	(C) Compensation	(D) Contributions to emp Benefits	(E) Expense Accounts
Katz, Michael 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Linder, Sandy 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
London, Jody 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Margolin, Malcolm 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Morelli, Kathryn 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Peters, Paul 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Richard, Christopher 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Rosen, Dirk 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Vasey, Michael 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
Tam, Lena 1600 Broadway, Suite 300 Oakland, CA 94612	Director 2	0	0	0
David Lewis 1600 Broadway, Suite 300 Oakland, CA 94612	Executive Director 45 hours/ week	98,500	6,908	0
Laurie Schuyler 1600 Broadway, Suite 300 Oakland, CA 94612	CFO/Secretary 50 hours/ week	56,833	4,596	0

Save San Francisco Bay Association
 EIN 94-6078420
 Year Ended September 30, 2002
 Schedules Attached to 2001 Form 990

Schedule 5 - Schedule A, Part VI-A, line 38 - Total Lobbying Expenditures

Activity	\$ Direct	\$ Grassroots	\$ Total
City of San Francisco, Proposition D Bay Vote Yes! Require voter approval for projects that would fill more than 100 acres of the Bay	2,452	11,705	14,157
City of San Francisco, Support deferral of funding for airport runway expansion project and ensure comprehensive audit of airport	118	247	365
AB 2226, oppose exemption agricultural discharges	59	75	134
Support inclusion of regional environmental education initiative in FY03 Labor HHS-Education Appropriations Act	118	-	118
AB 2050, support increased penalty cap for pollution violations	59		59
SB 1916 (Figueroa), support regulations for nonpoint source pollution	59	75	134
Contra Cost County support Dutch Slough Restoration project	28	28	55
City of Oakley, support Dutch Slough Restoraun project	28	128	156
HR 3479, oppose expansion of aviation capacity in Chicago area which would undermine NEPA protections	59	-	59
SB 1768, support Calfed Bay-Delta Authorization Act	1,751	413	2,164
HR 3208 (Calvert), oppose bill to authorize Calfed Bay-Delta program	1,186	306	1,491
Support FY03 appropriation implementing Estuary Restoration Act	1,718	385	2,103
Sausalito City Council, support purchase of Zakessian/Gossage waterfront property	59	-	59
City of Oakland, support Measure DD	59	73	132
City of Richmond, support Breuner Marsh mitigation project	-	75	75
Proposition 40, the "California Clean Water, Clean Air, Safe Neighborhood Parks and Coastal Protections Act "	59	2,864	2,923
Proposition 50, support California Water Bond	-	159	159
Contribution to Restore America's Estuaries to lobby for national legislation and secure funding for the protection and restoration of estuaries	2,250	2,250	4,500
Total	10,061	18,782	28,843

SAVE SAN FRANCISCO BAY ASSOCIATION

EIN 94-6078420

Year Ended September 30, 2002

Attachments to 2001 form 990

Schedule 6 – Part III - Statement of Program Service Accomplishments

BAY PROTECTION

Save The Bay conceived and led the campaign to pass Proposition D in San Francisco, which won by a 3-1 margin, amending San Francisco's Charter to require a vote of the electorate on any Bay fill project of more than 100 acres. This successful campaign changed the political dynamics of San Francisco Airport runway expansion by making the Bay central to the debate, and by ensuring that the public has a voice in actions taken which adversely affect the Bay. Save The Bay also led a coalition effort to secure an independent management audit of SFO's runway program, after highlighting questionable expenditures and contracts. We secured a freeze on runway planning funding and greater fiscal oversight of SFO from the San Francisco Board of Supervisors. Save The Bay also helped win final passage and enactment of state Senate Bill 244 (Speier) to ensure San Mateo County Supervisors a vote on any land transfer for SFO runways. Save The Bay participates regularly in meetings of the Bay Conservation and Development Commission (BCDC) on issues affecting the Bay's health. We have actively promoted updates to the Bay Plan's policies for protecting fish, wetlands and wildlife.

ESTUARY RESTORATION

In the South Bay, Save The Bay completed a feasibility study for restoring the Cargill Salt Ponds and worked with several agencies and conservancies to develop ideas on how the restoration could be planned and executed. We were the lead advocate for completing state and federal wildlife agency acquisition of the ponds. We also developed a vision for Moffett Field wetland restoration, published a feasibility study on habitat opportunities there, and convened a working group to advocate for restoration. In the North Bay, we helped secure funds to demolish abandoned and dilapidated buildings and facilitate transfer of Skaggs Island from the Navy to the Fish and Wildlife Service. In the East Bay, we established a vision for shoreline and creek mouth restoration as the centerpiece for East Shore State Park, and campaigned successfully for restoration, recreation and public access in the master plan approved by the California Parks Commission.

Save The Bay has been one of the Environmental Water Caucus leaders in organizing environmental community opposition to Representative Calvert's legislation that would authorize massive new water development as part of the CALFED Program. We worked to improve substitute legislation. We successfully advocated for the incorporation into new state law governing CALFED many recommendations from *Putting It Back Together: Making Ecosystem Restoration Work*, our report analyzing ecosystem restoration projects around the country and summarizing the lessons learned from these efforts. We have continued advocating for the courts to force the Department of Interior to adopt a reasonable system to account for the water necessary to increase fresh-water flows in the Bay and Delta. Previously, we won a court case allocating 800,000 acre-feet of fresh water to improve Delta flows, as mandated by the Central Valley Project Improvement Act of 1992 – the case is on appeal to the Ninth U.S. Circuit Court.

SAVE SAN FRANCISCO BAY ASSOCIATION

EIN 94-6078420

Year Ended September 30, 2002

Attachments to 2001 form 990

Schedule 6 – Part III - Statement of Program Service Accomplishments (continued)

Nationally, Save The Bay is a leader in the Restore America's Estuaries coalition, which has the goal of achieving federal funding for estuary restoration nationwide. We have helped to build legislative and agency support for national wetlands legislation, and are co-sponsors and co-planners of the Inaugural National Conference on Coastal and Estuarine Habitat Restoration, to be held in April 2003.

PUBLIC EDUCATION AND OUTREACH

Save the Bay's Canoes In Sloughs on-the-water education program continues to grow. We conducted canoe trips for 3,476 students (40% from low-income households). We also conducted on-site training for 313 teachers — including a week-long teacher institute and 17 one-day teacher workshops — and distributed our San Francisco Bay Watershed Curriculum to more than 200 teachers.

We continued growing our Community Based Restoration program at Arrowhead Marsh in Oakland and expanded our active sites to Tolay Creek in Sonoma County and San Francisco Creek in Palo Alto, conducting workshops, student programs and volunteer workdays. During the past year, we worked with 3,407 volunteers to remove 10,000 pounds of trash and 12,000 pounds of non-natives, and to plant over 15,000 native plants. We are continuing to expand the program at these three wetland sites, holding regular volunteer stewardship programs with a focus on native revegetation plantings during the winter. In partnership with San Francisco State University and the National Oceanic and Atmospheric Administration (NOAA), we conducted an oyster monitoring and restoration program at five sites around the Bay, including Sausal Creek, San Pablo Creek, Richardson Bay, Coyote Point, and Redwood Creek.

Our new Discover The Bay program provides fun and inspiring adventures on the Bay and along its shoreline to increase the public's awareness of, appreciation for and commitment to the Bay. During our first year, 1,456 participants experienced the Bay through canoe and kayak trips, shoreline hikes, bike rides, sailing trips and ferry boat excursions.

Save The Bay also generated substantial media coverage on Bay issues, and organized major Earth Day 2002 participants to adopt "Celebrate the Bay" as the theme for regional Earth Day events. In addition, Save The Bay partnered with the San Francisco Giants baseball team to clean up McCovey Cove adjacent to their shoreline stadium during 22 games.

MEMBERSHIP SERVICES

Save The Bay continues to provide information on San Francisco Bay and actively engage our members in our mission, chiefly through our quarterly newsletter, e-mail action alerts, Bay educational events, volunteer opportunities and regular updates.