

**Return of Organization Exempt From Income Tax**

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

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2014**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> CALIFORNIA TROUT, INC. 360 PINE STREET, 4TH FLOOR SAN FRANCISCO, CA 94104	<b>D</b> Employer identification number 23-7097680
		<b>E</b> Telephone number 415-392-8887

<b>F</b> Name and address of principal officer: CURTIS KNIGHT SAME AS C ABOVE	<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions)

**J Website:** WWW.CALTROUT.ORG

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: 1971 **M** State of legal domicile: CA

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: CALIFORNIA TROUT WAS ESTABLISHED IN 1971 FOR THE PURPOSE OF UNDERTAKING PROGRAMS AND ACTIVITIES TO PROTECT AND RESTORE WILD TROUT, STEELHEAD, SALMON AND THEIR WATERS THROUGHOUT CALIFORNIA.		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	19
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	19
	<b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<b>5</b>	15
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	5
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0.
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0.	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	1,330,379.	2,219,673.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	922,340.	2,330,541.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	78.	85.
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	35,597.	103,212.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,288,394.	4,653,511.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,212,716.	1,363,842.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 409,660.		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,627,990.	3,336,761.	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,840,706.	4,700,603.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-1,552,312.	-47,092.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	1,704,851.	1,688,669.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	671,296.	702,206.
		1,033,555.	986,463.

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer	Date
	CURTIS KNIGHT	EXECUTIVE DIRECTOR
Type or print name and title.		

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	DOUGLAS W. REGALIA	DOUGLAS W. REGALIA			P00186389
	Firm's name ▶ REGALIA & ASSOCIATES, CPAS	Firm's EIN ▶ 68-0260103		Phone no. (925) 314-0390	
	Firm's address ▶ 103 TOWN & COUNTRY DR., STE. K DANVILLE, CA 94526				

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

ADDITIONALLY, CALIFORNIA TROUT GATHERS FUNDS TO FINANCE CHARITABLE, SCIENTIFIC AND EDUCATIONAL RESEARCH PROJECTS, AND TO PRESERVE AND REHABILITATE PUBLIC TROUT AND STEELHEAD FISHERIES IN CALIFORNIA.

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

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

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

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

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

4a (Code: ) (Expenses \$ 4,006,084. including grants of \$ ) (Revenue \$ 2,336,260.)

THE FOLLOWING PROVIDES A SUMMARY OF CALIFORNIA TROUT'S LONG RANGE GOALS AS IDENTIFIED IN OUR STRATEGIC PLAN.

GOAL 1: PROTECT AND RESTORE PRIORITY "POCKETS" (OR REGIONS) OF WILD TROUT AND STEELHEAD.

GOAL 2: PROTECT AND RESTORE WATER FLOWS FOR WILD TROUT AND STEELHEAD.

GOAL 3: ENSURE EFFECTIVE STATE WILD TROUT AND STEELHEAD MANAGEMENT.

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

SEE SCHEDULE O

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

SEE SCHEDULE O

4d Other program services. (Describe in Schedule O.) SEE SCHEDULE O

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 4,006,084.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A</i> .....	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? .....	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I</i> .....	X	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II</i> .....	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III</i> .....		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I</i> .....		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i> .....	X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III</i> .....		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV</i> .....		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If 'Yes,' complete Schedule D, Part V</i> .....		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI</i> .....	X	
b Did the organization report an amount for investments – other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII</i> .....		X
c Did the organization report an amount for investments – program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII</i> .....		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX</i> .....	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X</i> .....	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X</i> .....	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI, and XII</i> .....		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E</i> .....		X
14a Did the organization maintain an office, employees, or agents outside of the United States? .....		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV</i> .....		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If 'Yes,' complete Schedule F, Parts II and IV</i> .....		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV</i> .....		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I</i> (see instructions) .....		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i> .....	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i> .....		X
20 a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H</i> .....		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i> .....		X
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i> .....		X
<b>23</b> Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i> .....		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?.....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?.....		
<b>d</b> Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?.....		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II.</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?.....		X
<b>b</b> If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. ....	X	

BAA

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
<b>1 a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. <span style="float:right">1 a   20</span>		
<b>1 b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. <span style="float:right">1 b   0</span>		
<b>1 c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2 a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. <span style="float:right">2 a   15</span>		
<b>2 b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>3 b</b>	If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O		
<b>4 a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>4 b</b>	If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts. (FBAR)		
<b>5 a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>5 b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>5 c</b>	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
<b>6 a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>6 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7 a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
<b>7 b</b>	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	X	
<b>7 c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>7 d</b>	If 'Yes,' indicate the number of Forms 8282 filed during the year. <span style="float:right">7 d  </span>		
<b>7 e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>7 f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>7 g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>7 h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9 a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>9 b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10 a</b>	Initiation fees and capital contributions included on Part VIII, line 12. <span style="float:right">10 a  </span>		
<b>10 b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. <span style="float:right">10 b  </span>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11 a</b>	Gross income from members or shareholders. <span style="float:right">11 a  </span>		
<b>11 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11 b  </span>		
<b>12 a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? <span style="float:right">12 a  </span>		
<b>12 b</b>	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year <span style="float:right">12 b  </span>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13 a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>13 b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. <span style="float:right">13 b  </span>		
<b>13 c</b>	Enter the amount of reserves on hand. <span style="float:right">13 c  </span>		
<b>14 a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>14 b</b>	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O		

**Part VI Governance, Management, and Disclosure** For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

**Section A. Governing Body and Management**

		Yes	No
<b>1 a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . . <b>1 a</b> 19 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. SEE SCH. O		
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . . <b>1 b</b> 19		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		X
<b>6</b>	Did the organization have members or stockholders? . . . . .		X
<b>7 a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? . . . . .	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O. . . . .		X

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ▶  
 ALAN ROESBERRY 360 PINE STREET, 4TH FLOOR SAN FRANCISCO CA 94104 415-392-8887

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

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

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) DOUG BALLINGER BOARD CHAIR	2 0	X		X			0.	0.	0.
(2) ANDREW BASSAK VICE CHAIR	2 0	X		X			0.	0.	0.
(3) RICK KAUFMAN SECRETARY	2 0	X		X			0.	0.	0.
(4) RICHARD WEST TREASURER	2 0	X		X			0.	0.	0.
(5) LINDA ROSENBERG ACH BOARD MEMBER	1 0	X					0.	0.	0.
(6) GARY ARABIAN BOARD MEMBER	1 0	X					0.	0.	0.
(7) TONY BROOKFIELD BOARD MEMBER	1 0	X					0.	0.	0.
(8) EDWARD DE LA ROSA BOARD MEMBER	1 0	X					0.	0.	0.
(9) ANDY ECKERT BOARD MEMBER	1 0	X					0.	0.	0.
(10) BILL EPSTEIN BOARD MEMBER	1 0	X					0.	0.	0.
(11) DICK GALLAND BOARD MEMBER	1 0	X					0.	0.	0.
(12) TOM LARSEN BOARD MEMBER	1 0	X					0.	0.	0.
(13) LAURIE MCLELLAN BOARD MEMBER	1 0	X					0.	0.	0.
(14) ROBERT PAYNE BOARD MEMBER	1 0	X					0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) STEVE ROGERS BOARD MEMBER	1 0	X					0.	0.	0.
(16) BOB ROSENBERG BOARD MEMBER	1 0	X					0.	0.	0.
(17) SCOTT TUCKER BOARD MEMBER	1 0	X					0.	0.	0.
(18) PAUL VAIS BOARD MEMBER	1 0	X					0.	0.	0.
(19) JEFF WILLIAMS BOARD MEMBER	1 0	X					0.	0.	0.
(20) CURTIS KNIGHT EXEC DIRECTOR	40 0			X			111,866.	0.	0.
(21) ALAN J. ROESBERRY FINANCE & ADMIN	40 0			X			115,000.	0.	0.
(22)									
(23)									
(24)									
(25)									
<b>1 b Sub-total</b>							226,866.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>							226,866.	0.	0.
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 2									

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 0		



**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns . . . . .	<b>1 a</b>				
	<b>b</b> Membership dues . . . . .	<b>1 b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1 c</b>				
	<b>d</b> Related organizations . . . . .	<b>1 d</b>				
	<b>e</b> Government grants (contributions) . . . . .	<b>1 e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above. . . . .	<b>1 f</b> 2,219,673.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$	52,361.				
<b>h Total.</b> Add lines 1a-1f. . . . .	▶ 2,219,673.					
<b>Program Service Revenue</b>	<b>2 a</b> <u>GOVERNMENT CONTRACTS</u>	<b>Business Code</b>	2,330,541.	2,330,541.		
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> _____					
	<b>e</b> _____					
	<b>f</b> All other program service revenue . . . . .					
	<b>g Total.</b> Add lines 2a-2f. . . . .	▶ 2,330,541.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest and other similar amounts) . . . . .		85.		85.	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .					
	<b>5</b> Royalties . . . . .					
	<b>6 a</b> Gross rents . . . . .	(i) Real				
		(ii) Personal				
		<b>b</b> Less: rental expenses				
		<b>c</b> Rental income or (loss) . . . . .				
	<b>d</b> Net rental income or (loss) . . . . .	▶				
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses . . . . .				
		<b>c</b> Gain or (loss) . . . . .				
	<b>d</b> Net gain or (loss) . . . . .	▶				
	<b>8 a</b> Gross income from fundraising events (not including . . \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b> 175,045.				
		<b>b</b> Less: direct expenses . . . . .	<b>b</b> 77,552.			
<b>c</b> Net income or (loss) from fundraising events . . . . .		▶ 97,493.				
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>					
	<b>b</b> Less: direct expenses . . . . .	<b>b</b>				
	<b>c</b> Net income or (loss) from gaming activities . . . . .	▶				
<b>10 a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b> 5,719.					
	<b>b</b> Less: cost of goods sold . . . . .	<b>b</b>				
	<b>c</b> Net income or (loss) from sales of inventory . . . . .	▶ 5,719.	5,719.			
<b>11 a</b> _____	<b>Business Code</b>					
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> All other revenue . . . . .					
	<b>e Total.</b> Add lines 11a-11d. . . . .	▶				
<b>12 Total revenue.</b> See instructions. . . . .	▶	4,653,511.	2,336,260.	0.	85.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	226,866.	179,037.	47,054.	775.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	888,617.	684,190.	95,758.	108,669.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	2,093.	1,612.	226.	255.
9 Other employee benefits.	168,731.	129,914.	18,183.	20,634.
10 Payroll taxes.	77,535.	59,698.	8,355.	9,482.
11 Fees for services (non-employees):				
a Management.				
b Legal.				
c Accounting.	95,903.	79,478.	16,425.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.	6,293.	6,293.		
13 Office expenses.	77,082.	56,633.	3,078.	17,371.
14 Information technology.	119,244.	119,244.		
15 Royalties.				
16 Occupancy.	153,977.	126,261.	12,318.	15,398.
17 Travel.	161,186.	142,386.	779.	18,021.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	8,460.	6,512.	462.	1,486.
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	17,857.	17,857.		
23 Insurance.	12,771.	10,472.	1,022.	1,277.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <u>CONSULTING AND OUTSIDE SERVICE</u>	2,392,151.	2,186,032.	41,721.	164,398.
b <u>ENTERTAINMENT AND HOSPITALITY</u>	85,358.	7,806.		77,552.
c <u>PRINTING AND PUBLICATIONS</u>	77,795.	66,767.	4,273.	6,755.
d <u>DESIGN CONSULTING</u>	52,020.	31,544.		20,476.
e All other expenses.	76,664.	94,348.	35,205.	-52,889.
25 Total functional expenses. Add lines 1 through 24e.	4,700,603.	4,006,084.	284,859.	409,660.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash – non-interest-bearing .....	518,645.	<b>1</b>	88,526.
	<b>2</b> Savings and temporary cash investments .....	72,211.	<b>2</b>	483,528.
	<b>3</b> Pledges and grants receivable, net .....	863,158.	<b>3</b>	819,199.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	20,692.	<b>9</b>	4,666.
	<b>10 a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10 a</b> 273,475.		
	<b>b</b> Less: accumulated depreciation .....	<b>10 b</b> 226,456.	41,431.	<b>10 c</b> 47,019.
	<b>11</b> Investments – publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments – other securities. See Part IV, line 11 .....	5,043.	<b>12</b>	
	<b>13</b> Investments – program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	183,671.	<b>15</b>	245,731.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	1,704,851.	<b>16</b>	1,688,669.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	562,025.	<b>17</b>	652,534.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	44,399.	<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	64,872.	<b>25</b>	49,672.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	671,296.	<b>26</b>	702,206.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	551,489.	<b>27</b>	688,734.
	<b>28</b> Temporarily restricted net assets .....	482,066.	<b>28</b>	297,729.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
	<b>33</b> Total net assets or fund balances .....	1,033,555.	<b>33</b>	986,463.
	<b>34</b> Total liabilities and net assets/fund balances .....	1,704,851.	<b>34</b>	1,688,669.

BAA

Form 990 (2014)

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	4,653,511.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	4,700,603.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-47,092.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	1,033,555.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	986,463.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
<b>2 a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>2 b</b>	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>2 c</b>	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
<b>3 a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
<b>3 b</b>	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	X	

BAA

Form 990 (2014)

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2014**

Open to Public Inspection

Name of the organization <b>CALIFORNIA TROUT, INC.</b>	Employer identification number <b>23-7097680</b>
---	---

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

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations.
  - g Provide the following information about the supported organization(s).

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
				Yes	No		
(A)							
(B)							
(C)							
(D)							
(E)							
<b>Total</b>							

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	%
16 a <b>33-1/3% support test – 2014.</b> If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b <b>33-1/3% support test – 2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17 a <b>10%-facts-and-circumstances test – 2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test – 2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ▶ <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)	2,538,230.	2,763,959.	2,672,850.	1,330,379.	2,219,673.	11,525,091.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.	202,253.	176,646.	102,882.	1,041,334.	2,511,305.	4,034,420.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
<b>6 Total.</b> Add lines 1 through 5.	2,740,483.	2,940,605.	2,775,732.	2,371,713.	4,730,978.	15,559,511.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons.	206,362.	177,599.	138,950.	101,200.	60,000.	684,111.
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.	409,625.	512,284.	594,082.	787,692.	598,567.	2,902,250.
<b>c</b> Add lines 7a and 7b.	615,987.	689,883.	733,032.	888,892.	658,567.	3,586,361.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						11,973,150.

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>9</b> Amounts from line 6.	2,740,483.	2,940,605.	2,775,732.	2,371,713.	4,730,978.	15,559,511.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	5,298.	2,154.	727.	78.	85.	8,342.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
<b>c</b> Add lines 10a and 10b.	5,298.	2,154.	727.	78.	85.	8,342.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						0.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) SEE PART VI.	45,082.	117.	1,331.			46,530.
<b>13 Total support.</b> (Add lines 9, 10c, 11 and 12.)	2,790,863.	2,942,876.	2,777,790.	2,371,791.	4,731,063.	15,614,383.
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)).	<b>15</b>	76.68 %
<b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15.	<b>16</b>	74.06 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)).	<b>17</b>	0.05 %
<b>18</b> Investment income percentage from 2013 Schedule A, Part III, line 17.	<b>18</b>	0.09 %

- 19a 33-1/3% support tests – 2014.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶
- b 33-1/3% support tests – 2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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



**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
  - a  The organization satisfied the Activities Test. Complete line 2 below.
  - b  The organization is the parent of each of its supported organizations. Complete line 3 below.
  - c  The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

	Yes	No
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities	2a	
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement	2b	
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard	3b	

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

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

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

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

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

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

BAA

<b>Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)</b>			
<b>Section D – Distributions</b>			<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes .....		
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity .....		
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations .....		
<b>4</b>	Amounts paid to acquire exempt-use assets .....		
<b>5</b>	Qualified set-aside amounts (prior IRS approval required) .....		
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions .....		
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6 .....		
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions .....		
<b>9</b>	Distributable amount for 2014 from Section C, line 6 .....		
<b>10</b>	Line 8 amount divided by Line 9 amount .....		
<b>Section E – Distribution Allocations (see instructions)</b>			
	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2014</b>	<b>(iii) Distributable Amount for 2014</b>
<b>1</b>	Distributable amount for 2014 from Section C, line 6 .....		
<b>2</b>	Underdistributions, if any, for years prior to 2014 (reasonable cause required – see instructions) .....		
<b>3</b>	Excess distributions carryover, if any, to 2014:		
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b>	From 2013 .....		
<b>f</b>	<b>Total</b> of lines 3a through e .....		
<b>g</b>	Applied to underdistributions of prior years .....		
<b>h</b>	Applied to 2014 distributable amount .....		
<b>i</b>	Carryover from 2009 not applied (see instructions) .....		
<b>j</b>	Remainder. Subtract lines 3g, 3h, and 3i from 3f .....		
<b>4</b>	Distributions for 2014 from Section D, line 7: \$		
<b>a</b>	Applied to underdistributions of prior years .....		
<b>b</b>	Applied to 2014 distributable amount .....		
<b>c</b>	Remainder. Subtract lines 4a and 4b from 4 .....		
<b>5</b>	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions) .....		
<b>6</b>	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions) .....		
<b>7</b>	<b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c .....		
<b>8</b>	Breakdown of line 7:		
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>	Excess from 2013 .....		
<b>e</b>	Excess from 2014 .....		

BAA

Schedule A (Form 990 or 990-EZ) 2014

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

**PART III, LINE 12 - OTHER INCOME**

NATURE AND SOURCE	2014	2013	2012	2011	2010
OTHER INCOME			\$ 1,331.	\$ 117.	\$ 45,082.
TOTAL	\$ 0.	\$ 0.	\$ 1,331.	\$ 117.	\$ 45,082.

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

**2014**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**Open to Public Inspection**

**If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered 'Yes,' to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax) (see instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>CALIFORNIA TROUT, INC.</b>	Employer identification number <b>23-7097680</b>
---	---

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. **SEE PART IV**

2 Political expenditures ..... ▶ \$ 20,000.

3 Volunteer hours .....

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... ▶ \$ 0.

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... ▶ \$ 0.

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No

4a Was a correction made? .....  Yes  No

b If 'Yes,' describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ \_\_\_\_\_

4 Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)	-----			
(2)	-----			
(3)	-----			
(4)	-----			
(5)	-----			
(6)	-----			

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B Check  if the filing organization checked box A and 'limited control' provisions apply.

<b>Limits on Lobbying Expenditures (The term 'expenditures' means amounts paid or incurred.)</b>	<b>(a) Filing organization's totals</b>	<b>(b) Affiliated group totals</b>												
<b>1 a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns. ....														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is</th> <th style="text-align: left;">The lobbying nontaxable amount is</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is	The lobbying nontaxable amount is	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is	The lobbying nontaxable amount is													
Not over \$500,000	20% of the amount on line 1e.													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
Over \$17,000,000	\$1,000,000.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	<b>(a) 2011</b>	<b>(b) 2012</b>	<b>(c) 2013</b>	<b>(d) 2014</b>	<b>(e) Total</b>
<b>2 a</b> Lobbying non-taxable amount .....					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e)) .....					
<b>c</b> Total lobbying expenditures .....					
<b>d</b> Grassroots nontaxable amount .....					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) .....					
<b>f</b> Grassroots lobbying expenditures .....					

BAA

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

	(a)		(b)
	Yes	No	Amount
For each 'Yes' response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.			
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?	X		
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?	X		
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?	X		20,000.
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			20,000.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If 'Yes,' enter the amount of any tax incurred under section 4912			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'No,' OR (b) Part III-A, line 3, is answered 'Yes.'**

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**PART I-A, LINE 1 - DIRECT AND INDIRECT POLITICAL CAMPAIGN ACTIVITIES**

CALIFORNIA TROUT, INC. ENGAGES WITH CONSERVATION STRATEGY GROUP FOR LOBBYING ACTIVITIES IN SACRAMENTO RELATED TO FISHERIES ISSUES.

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

Name of the organization

Employer identification number

CALIFORNIA TROUT, INC.

23-7097680

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

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

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

**Part II Conservation Easements.**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input checked="" type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input checked="" type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?.....  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?.....  Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included in Form 990, Part VIII, line 1..... ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X..... ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included in Form 990, Part VIII, line 1..... ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X..... ▶ \$ \_\_\_\_\_



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

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

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

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

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

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

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

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

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

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

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

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

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

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

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

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

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

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		273,475.	226,456.	47,019.
e Other				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)  47,019.

BAA

**Part VII Investments – Other Securities.**

N/A

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

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

**Part VIII Investments – Program Related.**

N/A

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

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

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) DEPOSIT	17,414.
(2) DUE FROM CALIFORNIA TROUT FOUNDATION	228,317.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B), line 15.)	245,731.

**Part X Other Liabilities.**

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED PAYROLL LIABILITIES	49,672.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, column (B) line 25.)	49,672.

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	4,731,063.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2 a		
	b Donated services and use of facilities	2 b		
	c Recoveries of prior year grants	2 c		
	d Other (Describe in Part XIII.) SEE PART XIII	2 d	77,552.	
	e Add lines 2a through 2d	2 e		77,552.
3	Subtract line 2e from line 1		3	4,653,511.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4a and 4b	4 c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	4,653,511.

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

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

1	Total expenses and losses per audited financial statements		1	4,840,117.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2 a		
	b Prior year adjustments	2 b		
	c Other losses	2 c		
	d Other (Describe in Part XIII.) SEE PART XIII	2 d	139,514.	
	e Add lines 2a through 2d	2 e		139,514.
3	Subtract line 2e from line 1		3	4,700,603.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4a and 4b	4 c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	4,700,603.

**Part XIII Supplemental Information.**

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

**PART X - FIN 48 FOOTNOTE**

INCOME TAXES

FINANCIAL STATEMENT PRESENTATION FOLLOWS THE RECOMMENDATIONS OF ASC 740, INCOME TAXES. UNDER ASC 740, CALIFORNIA TROUT IS REQUIRED TO REPORT INFORMATION REGARDING ITS EXPOSURE TO VARIOUS TAX POSITIONS TAKEN BY CALIFORNIA TROUT AND REQUIRES A TWO-STEP PROCESS THAT SEPARATES RECOGNITION FROM MEASUREMENT. THE FIRST STEP IS DETERMINING WHETHER A TAX POSITION HAS MET THE RECOGNITION THRESHOLD; THE SECOND STEP IS MEASURING A TAX POSITION THAT MEETS THE RECOGNITION THRESHOLD. MANAGEMENT

**Part XIII Supplemental Information** (continued)**PART X - FIN 48 FOOTNOTE (CONTINUED)**

BELIEVES THAT CALIFORNIA TROUT HAS ADEQUATELY EVALUATED ITS CURRENT TAX POSITIONS AND HAS CONCLUDED THAT AS OF JUNE 30, 2015, CALIFORNIA TROUT DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS FOR WHICH A RESERVE OR AN ACCRUAL FOR A TAX LIABILITY WOULD BE NECESSARY.

CALIFORNIA TROUT HAS RECEIVED NOTIFICATION FROM THE INTERNAL REVENUE SERVICE AND THE STATE OF CALIFORNIA THAT IT QUALIFIES FOR TAX-EXEMPT STATUS UNDER SECTION 501(C) (3) OF THE INTERNAL REVENUE CODE AND SECTION 23701D OF THE CALIFORNIA REVENUE AND TAXATION CODE. THIS EXEMPTION IS SUBJECT TO PERIODIC REVIEW BY THE FEDERAL AND STATE TAXING AUTHORITIES AND MANAGEMENT IS CONFIDENT THAT THE ORGANIZATION CONTINUES TO SATISFY ALL FEDERAL AND STATE STATUTES IN ORDER TO QUALIFY FOR CONTINUED TAX EXEMPTION STATUS. CALIFORNIA TROUT MAY PERIODICALLY RECEIVE UNRELATED BUSINESS INCOME REQUIRING THE ORGANIZATION TO FILE SEPARATE TAX RETURNS UNDER FEDERAL AND STATE STATUTES. UNDER SUCH CONDITIONS, CALIFORNIA TROUT CALCULATES AND ACCRUES THE APPLICABLE TAXES PAYABLE.

**SCHEDULE D, PART XI, LINE 2D  
OTHER REVENUE INCLUDED IN F/S BUT NOT INCLUDED ON FORM 990**

SPECIAL EVENTS EXPENSES.....	\$ 77,552.
TOTAL	<u>\$ 77,552.</u>

**SCHEDULE D, PART XII, LINE 2D  
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

FOUNDATION EXPENSES REPORTED SEPARATELY.....	\$ 61,962.
SPECIAL EVENTS EXPENSES.....	77,552.
TOTAL	<u>\$ 139,514.</u>

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

**2014**

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

CALIFORNIA TROUT, INC.

Employer identification number

23-7097680

**Part I Fundraising Activities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No

b If 'Yes,' list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b> .....						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

-----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----  
 -----

**Part II Fundraising Events.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		SPECIAL EVENTS (event type)	(event type)	NONE (total number)	(add column (a) through column (c))
	1	Gross receipts	175,045.		175,045.
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	175,045.		175,045.
DIRECT EXPENSES	4	Cash prizes	938.		938.
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	76,614.		76,614.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			77,552.
	11	Net income summary. Subtract line 10 from line 3, column (d)			97,493.

**Part III Gaming.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(add column (a) through column (c))
	1	Gross revenue			
DIRECT EXPENSES	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

- 9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_
- a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No
- b If 'No,' explain: \_\_\_\_\_
- 10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No
- b If 'Yes,' explain: \_\_\_\_\_

11 Does the organization operate gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

15 a Does the organization have a contact with a third party from whom the organization receives gaming revenue?  Yes  No

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.

c If 'Yes,' enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_.

Description of services provided ▶ \_\_\_\_\_

Director/officer  Employee  Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

**SCHEDULE L**  
**(Form 990 or 990-EZ)**

**Transactions With Interested Persons**

OMB No. 1545-0047

▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**  
▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**2014**

**Open To Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

CALIFORNIA TROUT, INC.

Employer identification number

23-7097680

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. ▶ \$ \_\_\_\_\_

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. ▶ \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**  
Complete if the organization answered 'Yes' on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
			(1)									
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
<b>Total</b>						▶ \$ _____						

**Part III Grants or Assistance Benefiting Interested Persons.**  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** Schedule L (Form 990 or 990-EZ) 2014



**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) CALIFORNIA TROUT FOUNDATION					
(2)	SUPPORTING ORG	61,962.	COMMON OVERHEAD & EXP	X	
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions).

**SUPPLEMENTAL INFORMATION**

CALIFORNIA TROUT, INC. IS PARTY TO MANY BUSINESS TRANSACTIONS WITH CALIFORNIA TROUT FOUNDATION (A CALIFORNIA CORPORATION; FEIN 23-7135962). BOTH CALIFORNIA TROUT, INC. AND CALIFORNIA TROUT FOUNDATION SHARE A COMMON SLATE OF BOARD MEMBERS.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2014**

**Open To Public  
Inspection**

- ▶ **Complete if the organizations answered 'Yes' on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Department of the Treasury  
Internal Revenue Service

Name of the organization

CALIFORNIA TROUT, INC.

Employer identification number

23-7097680

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art . . . . .				
2 Art — Historical treasures . . . . .				
3 Art — Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities — Publicly traded . . . . .	X	2	19,718.	FMV
10 Securities — Closely held stock . . . . .				
11 Securities — Partnership, LLC, or trust interests . . . . .				
12 Securities — Miscellaneous . . . . .				
13 Qualified conservation contribution — Historic structures . . . . .				
14 Qualified conservation contribution — Other . . . . .				
15 Real estate — Residential . . . . .				
16 Real estate — Commercial . . . . .				
17 Real estate — Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ▶ (STOCK GIFTS) . . . . .	X	10	32,643.	EST MKT VALUE
26 Other ▶ ( ) . . . . .				
27 Other ▶ ( ) . . . . .				
28 Other ▶ ( ) . . . . .				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement. . . . . **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .		X
b If 'Yes,' describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? . . . . .		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .		X
b If 'Yes,' describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) (2014)

---

**Part II Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

---

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

CALIFORNIA TROUT, INC.

Employer identification number

23-7097680

**FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS**

GOAL 1: PROTECT AND RESTORE PRIORITY "POCKETS"

-----

LESS THAN ONE HUNDRED YEARS AGO, CALIFORNIA'S DIVERSE LANDSCAPE WAS CONNECTED BY HEALTHY RIBBONS OF WATER - RIVERS THAT FLOWED NATURALLY FROM THE HIGH SIERRA THROUGH THE ARID CENTRAL VALLEY TO THE PACIFIC OCEAN. THESE RIVERS SUPPORTED AN ABUNDANCE AND VARIETY OF WILD TROUT AND STEELHEAD. IN FACT, CALIFORNIA IS HOME TO MORE NATIVE SPECIES OF TROUT THAN ANY OTHER STATE IN THE NATION.

TODAY, AFTER A CENTURY OF DEVELOPMENT, MASSIVE POPULATION GROWTH, AND MANIPULATION OF THE STATE'S WATERWAYS, CALIFORNIA'S WILD TROUT AND STEELHEAD HABITATS ARE FRAGMENTED AND DEGRADED. ALL THAT REMAIN ARE DISCRETE, VULNERABLE HABITAT AREAS OR "POCKETS," SUCH AS THE EASTERN SIERRA, THE MOUNT SHASTA AREA, THE NORTH COAST, AND THE CENTRAL VALLEY. WITHIN THESE REMNANTS ARE THE LAST VESTIGES OF WILD TROUT AND STEELHEAD HABITATS. WITHOUT PROTECTION AND RESTORATION, THESE HABITATS WILL FURTHER DETERIORATE RENDERING THEM UNFIT TO SUPPORT THE REMAINING FISH POPULATIONS.

IN 2004, CALTROUT EMBARKED ON A LONG-TERM PLAN TO SYSTEMATICALLY SECURE PROTECTION FOR PRIORITY WATERSHEDS IN THE REMAINING POCKET AREAS, INCLUDING:

\* THE EASTERN SIERRA, WHICH HOSTS THE UPPER OWENS RIVER, MONO LAKE AND ITS TRIBUTARIES, CROWLEY LAKE, AND HOT CREEK (ONE OF THE MOST HEAVILY FLY-FISHED STRETCH OF WATER IN THE STATE) .

\* THE MOUNT SHASTA AREA, WHICH INCLUDES HAT CREEK, THE FIRST STATE-DESIGNATED WILD TROUT CREEK IN CALIFORNIA AND THE FAMED MCCLOUD, UPPER SACRAMENTO, PIT, AND

Name of the organization

CALIFORNIA TROUT, INC.

Employer identification number

23-7097680

**FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS**

FALL RIVERS.

\* THE NORTH COAST, WHICH HOSTS SOME OF THE MOST RENOWNED PACIFIC STEELHEAD WATERS IN THE COUNTRY, INCLUDING THE SMITH, TRINITY, GARCIA, GUALALA, AND EEL RIVERS. THESE WATERSHEDS ALSO SERVE AS A VITAL HABITAT FOR THE COASTAL CUTTHROAT TROUT.

\* THE SOUTH COAST, WHICH CONTAINS THE LAST REMAINING HABITAT OF THE ENDANGERED SOUTHERN CALIFORNIA STEELHEAD, THE STRAIN OF PACIFIC STEELHEAD FROM WHICH ALL OTHERS EVOLVED.

\* THE GOLDEN TROUT WILDERNESS, THE REMAINING HABITAT OF CALIFORNIA'S UNIQUE STATE FISH, THE CALIFORNIA GOLDEN TROUT -- A FISH THAT BRINGS ANGLERS FROM ALL OVER THE WORLD TO CALIFORNIA.

CALTROUT PLANS TO ADD MORE POCKETS (INCLUDING THE TAHOE/TRUCKEE AREA, THE CENTRAL VALLEY, AND THE CENTRAL COAST) IN THE FUTURE AND, ULTIMATELY, RECONNECT THESE HABITATS, SO THAT THE STATE'S WILD TROUT AND STEELHEAD CAN, ONCE AGAIN, SWIM FROM THE SIERRA TO THE SEA.

DEFINING POCKET BOUNDARIES

CALIFORNIA IS A VAST STATE WITH VARYING AREAS OF DISTINCT BIODIVERSITY. DIVIDING THE STATE INTO MANAGEABLE POCKETS THAT HAVE COMMON HABITAT ELEMENTS ALLOWS CALTROUT'S REGIONAL STAFF TO EFFICIENTLY ESTABLISH AND EXECUTE SUCCESSFUL CONSERVATION PROJECTS. IT ALSO ENABLES THE REGIONAL STAFF TO COLLABORATE WITH THE OVERALL ORGANIZATION THROUGH A STRATEGIC PROCESS WHICH INCLUDES: ASSESSING PROTECTION AND

Name of the organization

Employer identification number

CALIFORNIA TROUT, INC.

23-7097680

**FORM 990, PART III, LINE 4B - PROGRAM SERVICE ACCOMPLISHMENTS**

RESTORATION NEEDS; PRIORITIZING PROJECTS TO BE COMPLETED; ASSEMBLING RESOURCES TO CONDUCT PROJECTS; AND EXECUTING AND MONITORING. FINALLY, IT WILL ENABLE REGIONAL STAFF TO BUILD TIES TO THE COMMUNITY IN A POCKET AREA TO SUPPORT PROJECT WORK AND TO ENABLE CALTROUT TO BUILD AWARENESS, ENHANCE ITS REPUTATION, SECURE FUNDING, EDUCATE THE PUBLIC, AND EXPAND MEMBERSHIP.

THE CONCEPT OF "POCKETS" OF WILD TROUT CAN BE EQUATED TO THE CONCEPT OF REFUGIA IN CONSERVATION THEORY. REFUGIA ARE AREAS OF LAST REMAINING BIOLOGICAL INTEGRITY.

**FORM 990, PART III, LINE 4C - PROGRAM SERVICE ACCOMPLISHMENTS**

GOAL 2: PROTECT AND RESTORE WATER FLOWS FOR WILD TROUT AND STEELHEAD.

-----

CALIFORNIA'S WATER SITUATION IS AMONG THE WORST IN THE WORLD. IT IS ONE OF THE LARGEST ECONOMIES ON EARTH, BUT ITS CLIMATE IS PRIMARILY ARID OR SEMI-ARID. IT IS ONLY THROUGH A MASSIVE MANIPULATION OF THE STATE'S RIVERS AND STREAMS THAT THIS TRANSFORMATION WAS MADE POSSIBLE. WITH OVER 1,200 RESERVOIRS ACROSS THE STATE, CALIFORNIA HAS FORGED AN UNPRECEDENTED PLUMBING SYSTEM TO DELIVER WATER TO THE LARGEST AGRICULTURAL PRODUCERS IN THE U.S. AND TO SOME OF THE LARGEST CITIES IN THE WORLD.

CALTROUT CANNOT POSSIBLY ADDRESS THE ENTIRE WATER SITUATION IN CALIFORNIA. HOWEVER, WE CAN BUILD EFFECTIVE PARTNERSHIPS AND INNOVATIVE STRATEGIES TO PROVIDE HEALTHY WATER FLOW FOR FISH BY: 1) REFORMING HYDROPOWER AND 2) RETURNING WATER TO RIVERS AND STREAMS.

OBJECTIVE 1: REFORMING HYDROPOWER

CALTROUT HAS BEEN INVOLVED IN HYDROPOWER REFORM SINCE BEFORE THE RELEASE OF ITS

Name of the organization

CALIFORNIA TROUT, INC.

Employer identification number

23-7097680

**FORM 990, PART III, LINE 4C - PROGRAM SERVICE ACCOMPLISHMENTS**

1998-2002 STRATEGIC PLAN, AND IT WILL CONTINUE TO REMAIN ONE OF CALTROUT'S HIGHEST PRIORITIES.

HYDROPOWER DAMS AFFECT EVERY MAJOR RIVER IN CALIFORNIA AND HAVE SUBSTANTIAL IMPACT ON THE STATE'S WILD TROUT AND STEELHEAD POPULATIONS. DAMS SUBMERGE RIVERS AND STREAMS, BLOCK FISH MIGRATIONS, AND REDUCE OR ELIMINATE DOWNSTREAM WATER FLOWS THAT ARE ESSENTIAL FOR TROUT AND STEELHEAD SURVIVAL. IN THE SIERRA NEVADA ALONE, DAMS HAVE FLOODED AND BLOCKED OVER 90% OF THE RIVERS THAT DRAIN THIS MAJESTIC MOUNTAIN RANGE.

MANY OF CALIFORNIA'S DAMS WERE BUILT TO GENERATE HYDROPOWER, PARTICULARLY ALONG THE WESTERN SLOPE OF THE SIERRA NEVADA. MOST HYDROELECTRIC FACILITIES ON OUR NATION'S RIVERS OPERATE UNDER LICENSES ISSUED BY THE FEDERAL ENERGY REGULATORY COMMISSION (FERC). UNDER THE AUTHORITY OF THE FEDERAL POWER ACT (FPA), FERC ISSUES HYDROPOWER LICENSES FOR TERMS OF UP TO 50 YEARS. OVER THE PAST CENTURY FERC HAS ISSUED LICENSES TO DEVELOP HYDROPOWER IN VIRTUALLY EVERY MAJOR CALIFORNIA WATERSHED. MOST OF THESE LICENSES WERE ISSUED WITH LITTLE THOUGHT TO THE IMPACT ON THE HEALTH OF TROUT AND STEELHEAD RIVER ECOSYSTEMS.

BETWEEN 2004 AND 2010 DOZENS OF FERC LICENSES, REPRESENTING OVER 100 DAMS, WILL BE UP FOR RENEWAL. THIS RENEWAL CYCLE OFFERS AN UNPRECEDENTED OPPORTUNITY FOR CALTROUT (AND OTHERS) TO COMPEL FERC TO USE THE BEST SCIENCE AVAILABLE IN DETERMINING FISHERY NEEDS AND IN ESTABLISHING ECOLOGICALLY-BASED IN STREAM FLOW REQUIREMENTS FOR DECADES TO COME. THIS IS A HIGH PRIORITY. CURRENTLY, WE ARE INVOLVED IN FERC RE-LICENSING EFFORTS ON THE PIT, KLAMATH, FEATHER, EEL, AND SANTA ANA RIVERS AND HAT CREEK. FOR TROUT, POTENTIAL BENEFITS INCLUDE MORE WATER, COOLER TEMPERATURES, MORE FOOD AND

Name of the organization

CALIFORNIA TROUT, INC.

Employer identification number

23-7097680

**FORM 990, PART III, LINE 4C - PROGRAM SERVICE ACCOMPLISHMENTS**

BETTER HABITAT. FOR ANGLERS, THE BENEFIT WILL BE MORE ABUNDANT, HEALTHIER FISH.

CAMPAIGNS FOR OBJECTIVE 1: REFORMING HYDROPOWER

CALTROUT WILL CONTINUE IN ITS ROLE AS A STEERING COMMITTEE MEMBER OF THE CALIFORNIA HYDROPOWER REFORM COALITION (CHRC), NEGOTIATING WITH LICENSEES AND FERC FOR HEALTHY WATER FLOWS BELOW DAMS. CALTROUT WILL ALSO UTILIZE THE FERC NEGOTIATING PROCESS TO SECURE MITIGATION PROJECTS THAT BENEFIT WILD TROUT AND STEELHEAD. CALTROUT WILL PRIMARILY FOCUS ON, BUT NOT LIMIT ITSELF TO, LICENSES WITHIN ITS POCKET AREAS.

OBJECTIVE 2: RETURNING WATER TO RIVERS AND STREAMS

A VARIETY OF USERS REAP THE BENEFITS OF CALIFORNIA'S DEVELOPED WATER SYSTEM, INCLUDING INDUSTRY, MUNICIPALITIES, AND RESIDENTIAL USERS. AGRICULTURE, HOWEVER, UTILIZES MORE THAN 80% OF THE HUMAN DEVELOPED WATER IN CALIFORNIA. THIS 80% SUPPORTS AN INDUSTRY WHICH PRODUCES 50% OF AMERICA'S FRUITS AND VEGETABLES AND NINE OF THE TOP TEN FARM PRODUCTS IN THE NATION. AGRICULTURE IS CLEARLY IMPORTANT TO CALIFORNIA'S ECONOMY. HOWEVER, WATER CONSERVATION IS CRITICAL TO HEALTHY FISHERIES. CALTROUT WILL DEVELOP A LONG-TERM PROGRAM TO COLLABORATE WITH IRRIGATORS, FARMERS, AGRICULTURE TRADE ORGANIZATIONS AND OTHERS TO IDENTIFY MUTUALLY BENEFICIAL SOLUTIONS TO REDUCING WATER USE, WHILE ALSO REINTRODUCING WATER INTO RIVERS AND STREAMS TO SUPPORT WILD TROUT AND STEELHEAD FISHERIES.

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

GOAL 3: ENSURE EFFECTIVE STATE WILD TROUT AND STEELHEAD MANAGEMENT.

-----

THE STATE AGENCY MOST DIRECTLY RESPONSIBLE FOR PROTECTING AND RESTORING WILD TROUT AND STEELHEAD IN THE STATE IS THE CALIFORNIA DEPARTMENT OF FISH AND GAME (DFG). UNFORTUNATELY, DFG IS MORE SORELY UNDER-FUNDED AND UNDER-STAFFED THAN EVER BEFORE.



Name of the organization

CALIFORNIA TROUT, INC.

Employer identification number

23-7097680

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

ALREADY THE DFG HAS LOST NEARLY HALF OF ITS PROFESSIONAL WILD TROUT STAFF AND OVER THIRTY ENFORCEMENT POSITIONS. FURTHER CUTS TO THE DFG BUDGET MAY REACH BEYOND 50% OF ITS GENERAL FUND ONCE THE STATE MAKES ITS FINAL 2004 BUDGET DECISIONS. GIVEN THESE DRAMATIC CUTS IT IS UNLIKELY THAT DFG WILL MAINTAIN ADEQUATE STAFF TO EFFECTIVELY COMMENT ON IMPORTANT ENVIRONMENTAL-RELATED PROCEDURES, SUCH AS FERC RE-LICENSING, TIMBER HARVEST PLANS, GRAVEL MINING OPERATIONS, AND WATER DIVERSION PROPOSALS. IT IS ALSO LIKELY THERE WILL BE LITTLE OR NO MONEY TO IMPLEMENT EITHER THE COHO OR STEELHEAD RECOVERY PROGRAM RECOMMENDATIONS (A PROCESS IN WHICH CALTROUT HAS SPENT CONSIDERABLE TIME, ENERGY, AND FINANCES TO PROTECT STEELHEAD), TO IMPLEMENT ANY COMPONENTS OF THE HERITAGE TROUT PROGRAM, OR TO IMPLEMENT MANAGEMENT PLANS UNDER THE WILD TROUT PROGRAM. WITHOUT CONCERTED ACTION ON THE PART OF CALTROUT, ITS PARTNERS AND SUPPORTERS, AND OTHERS TO REINSTATE FINANCING OF KEY DFG PROGRAMS, THE DEPARTMENT'S EFFECTIVENESS COULD SLIP EVEN FURTHER.

EFFECTIVE COLLABORATION WITH DFG IS POSSIBLE, HOWEVER, EVEN IN SUCH TIGHT BUDGETARY TIMES. CALTROUT (ALONG WITH TU AND FFF) BEGAN COLLABORATION WITH DFG IN 2003 ON THE DEPARTMENT'S STRATEGIC TROUT PLAN (WHICH WAS APPROVED BY THE ACTING DIRECTOR IN JANUARY). CALTROUT WILL NOW FOCUS ON FURTHER COLLABORATION, PURSUING THE ULTIMATE AIM OF HAVING A WILD TROUT PROGRAM, HERITAGE TROUT PROGRAM, AND STEELHEAD RECOVERY PROGRAM THAT ARE EFFICIENT AND EFFECTIVE.

CALTROUT WILL MOBILIZE ITS STAFF, MEMBERS, VOLUNTEERS, AND THE PUBLIC TO SUCCESSFULLY ADVOCATE FOR A MORE BALANCED APPROACH (BETWEEN HATCHERY AND WILD TROUT AND STEELHEAD) OF DFG MANAGEMENT, WITH THE SPECIFIC AIM OF ENSURING THAT THE WILD TROUT PROGRAM, THE HERITAGE TROUT PROGRAM, AND THE STEELHEAD RECOVERY PROGRAM ARE, NOT ONLY ESTABLISHED, BUT ARE ALSO ADEQUATELY FUNDED, MANAGED, IMPLEMENTED, AND

Name of the organization

CALIFORNIA TROUT, INC.

Employer identification number

23-7097680

**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

MONITORED.

CALTROUT'S STATE MANAGEMENT PROGRAM WILL BE DIVIDED INTO TWO CAMPAIGNS:

CAMPAIGN 1: OVERARCHING RE-PRIORITIZATION OF DEPARTMENT OF FISH AND GAME PROGRAMS, APPROPRIATIONS, POLICIES, AND OVERSIGHT (REFERRED TO AS DFG WILD TROUT AND STEELHEAD PRIORITIZATION CAMPAIGN BELOW).

CAMPAIGN 2: COLLABORATION WITH DFG PERSONNEL AT THE ADMINISTRATIVE LEVEL TO DEVELOP AND IMPLEMENT ITS TROUT STRATEGIC PLAN, WILD TROUT PROGRAM, HERITAGE TROUT PROGRAM, AND STEELHEAD RECOVERY PROGRAM.

**FORM 990, PART VI, LINE 1A - EXPLANATION OF DELEGATED BROAD AUTHORITY TO COMMITTEE**

IN ACCORDANCE WITH COMMON PRACTICE IN THE NONPROFIT COMMUNITY, THE BOARD DELEGATES CERTAIN MATTERS TO THE EXECUTIVE COMMITTEE, WHICH IS EMPOWERED TO ACT BETWEEN BOARD MEETINGS IF NECESSARY, AND SOMETIMES WITH SPECIFICALLY DELEGATED AUTHORITY TO ACT IN PARTICULAR AREAS ON BEHALF OF THE FULL BOARD. THE COMPOSITION OF EXECUTIVE COMMITTEE INCLUDES CERTAIN MEMBERS OF THE THE ORGANIZATION'S BOARD OF GOVERNORS.

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

FORM 990 IS PREPARED BY AN OUTSIDE TAX PROFESSIONAL. THE FORM IS THEN REVIEWED BY THE ORGANIZATION'S MANAGEMENT, A MEMBER OF THE BOARD OF DIRECTORS, AND THE EXECUTIVE DIRECTOR. THIS GROUP OF INDIVIDUALS THEN DISCUSSES THE CONTENTS OF THE RETURN WITH THE OUTSIDE TAX PROFESSIONAL. AFTER A FULL REVIEW (WITH MODIFICATIONS WHERE NECESSARY), THE FINAL VERSION OF THE TAX RETURN IS PROVIDED TO ALL MEMBERS OF THE ORGANIZATION'S VOTING BODY. A REPRESENTATIVE OF MANAGEMENT AUTHORIZES THE FINAL FORM 990 WHICH IS THEN E-FILED WITH THE INTERNAL REVENUE SERVICE.

Name of the organization

CALIFORNIA TROUT, INC.

Employer identification number

23-7097680

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

MEMBERS OF THE BOARD OF DIRECTORS REVIEW ALL POTENTIAL CONFLICTS OF INTEREST AT LEAST ANNUALLY. ALL PERSONNEL AND BOARD MEMBERS ARE REQUIRED TO DISCLOSE (IN WRITING) POTENTIAL CONFLICTS AND ANY RELATED PARTY AFFILIATIONS. LOANS BETWEEN THE ORGANIZATION AND MEMBERS OF MANAGEMENT AND THE BOARD ARE STRICTLY PROHIBITED. THE ORGANIZATION SEEKS FULL TRANSPARENCY ON ALL RELATIONSHIPS. ANY POTENTIAL CONFLICTS (IN FACT OR APPEARANCE) ARE DISCUSSED OPENLY AND RESOLVED IN ACCORDANCE WITH THE ORGANIZATION'S POLICIES AND PROCEDURES.

**FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT**

MEMBERS OF THE BOARD OF DIRECTORS REVIEW THE COMPENSATION OF ALL HIGH-LEVEL PERSONNEL PERIODICALLY IN ACCORDANCE WITH IRS RULES AND REGULATIONS. EFFORTS ARE MADE TO SECURE COMPENSATION DATA FROM INDUSTRY SOURCES IN ORDER TO DETERMINE COMPETITIVENESS AND APPROPRIATENESS OF SALARIES. EVERY EFFORT IS MADE TO ENSURE THAT THE PROCESS IS THOROUGH AND TRANSPARENT IN ACCORDANCE WITH IRS GUIDELINES AND THE ORGANIZATION'S POLICIES AND PROCEDURES.

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

COMPENSATION OF OTHER HIGH-LEVEL PERSONNEL AND KEY EMPLOYEES IS REVIEWED PERIODICALLY BY MEMBERS OF MANAGEMENT. EFFORTS ARE MADE TO SECURE COMPENSATION DATA FROM INDUSTRY SOURCES IN ORDER TO DETERMINE COMPETITIVENESS AND APPROPRIATENESS OF SALARIES AND ALL RELATED BENEFITS. ALL DECISIONS ARE THEN DOCUMENTED IN PERSONNEL FILES.

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

ALL OF THE ORGANIZATION'S GOVERNING DOCUMENTS, FINANCIAL STATEMENTS AND OTHER LEGAL FILINGS ARE MAINTAINED IN A SECURE ENVIRONMENT AND HELD AVAILABLE FOR INSPECTION BY TAX AUTHORITIES AND THE GENERAL PUBLIC. TAX RETURNS ARE POSTED ANNUALLY TO WWW.GUIDESTAR.ORG (WHERE THEY ARE AVAILABLE FOR VIEWING AS ELECTRONIC COPIES) AND ARE ALSO AVAILABLE FOR A PHYSICAL INSPECTION AT THE ORGANIZATION'S OFFICE IN SAN

Name of the organization

Employer identification number

CALIFORNIA TROUT, INC.

23-7097680

**FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE (CONTINUED)**

FRANCISCO, CALIFORNIA.

**SCHEDULE R**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

CALIFORNIA TROUT, INC.

**Related Organizations and Unrelated Partnerships**

- ▶ Complete if the organization answered 'Yes' on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
  - ▶ Attach to Form 990.
- ▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

Employer identification number

23-7097680

**Part I Identification of Disregarded Entities** Complete if the organization answered 'Yes' on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) ----- ----- -----					
(2) ----- ----- -----					
(3) ----- ----- -----					

**Part II Identification of Related Tax-Exempt Organizations** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?	
						Yes	No
(1) CALIFORNIA TROUT FOUNDATION 870 MARKET STREET, SUITE 528 SAN FRANCISCO, CA 94102 23-7135962	SUPPORTING ORGANIZATION	CA	501C3	509A3	CALIFORNIA TROUT, INC.		X
(2) ----- ----- -----							
(3) ----- ----- -----							
(4) ----- ----- -----							

**Part III Identification of Related Organizations Taxable as a Partnership** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) ----- ----- -----												
(2) ----- ----- -----												
(3) ----- ----- -----												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Sec 512(b)(13) controlled entity?	
								Yes	No
(1) ----- ----- -----									
(2) ----- ----- -----									
(3) ----- ----- -----									

**Part V Transactions With Related Organizations** Complete if the organization answered 'Yes' on Form 990, Part IV, line 34, 35b, or 36.

**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity.....
- b** Gift, grant, or capital contribution to related organization(s).....
- c** Gift, grant, or capital contribution from related organization(s).....
- d** Loans or loan guarantees to or for related organization(s).....
- e** Loans or loan guarantees by related organization(s).....
  
- f** Dividends from related organization(s).....
- g** Sale of assets to related organization(s).....
- h** Purchase of assets from related organization(s).....
- i** Exchange of assets with related organization(s).....
- j** Lease of facilities, equipment, or other assets to related organization(s).....
  
- k** Lease of facilities, equipment, or other assets from related organization(s).....
- l** Performance of services or membership or fundraising solicitations for related organization(s).....
- m** Performance of services or membership or fundraising solicitations by related organization(s).....
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s).....
- o** Sharing of paid employees with related organization(s).....
  
- p** Reimbursement paid to related organization(s) for expenses.....
- q** Reimbursement paid by related organization(s) for expenses.....
  
- r** Other transfer of cash or property to related organization(s).....
- s** Other transfer of cash or property from related organization(s).....

	Yes	No
1 a		X
1 b		X
1 c		X
1 d	X	
1 e		X
1 f		X
1 g		X
1 h		X
1 i		X
1 j		X
1 k		X
1 l		X
1 m		X
1 n	X	
1 o	X	
1 p	X	
1 q		X
1 r		X
1 s		X

**2** If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CALIFORNIA TROUT FOUNDATION	D	228,317.	COST BASIS
(2) CALIFORNIA TROUT FOUNDATION	P	61,962.	COST BASIS
(3)			
(4)			
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership** Complete if the organization answered 'Yes' on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 Form (1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) ----- ----- -----													
(2) ----- ----- -----													
(3) ----- ----- -----													
(4) ----- ----- -----													
(5) ----- ----- -----													
(6) ----- ----- -----													
(7) ----- ----- -----													
(8) ----- ----- -----													



**Part VII** Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions).

---

Form **8879-EO**

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2014, or fiscal year beginning 7/01, 2014, and ending 6/30, 2015.

▶ **Do not send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).**

# 2014

Department of the Treasury  
Internal Revenue Service

Name of exempt organization

Employer identification number

CALIFORNIA TROUT, INC.

23-7097680

Name and title of officer

CURTIS KNIGHT

EXECUTIVE DIRECTOR

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a**, below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than 1 line in Part I.

<b>1 a</b> Form 990 check here . . . . .	▶ <input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1 b</b> <u>4,653,511.</u>
<b>2 a</b> Form 990-EZ check here . . . . .	▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2 b</b> _____
<b>3 a</b> Form 1120-POL check here . . . . .	▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3 b</b> _____
<b>4 a</b> Form 990-PF check here . . . . .	▶ <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) . . . . .	<b>4 b</b> _____
<b>5 a</b> Form 8868 check here . . . . .	▶ <input type="checkbox"/>	<b>b Balance Due</b> (Form 8868, Part I, line 3c or Part II, line 8c) . . . . .	<b>5 b</b> _____

## Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

### Officer's PIN: check one box only

I authorize REGALIA & ASSOCIATES, CPAS to enter my PIN 28006 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. . . . . 68504368504  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ DOUGLAS W. REGALIA Date ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

**BAA For Paperwork Reduction Act Notice, see instructions.**

Form **8879-EO** (2014)

CLIENT 28006

CALIFORNIA TROUT, INC.

23-7097680

4/03/16

01:44PM

**FORM 990, PART IX, LINE 24E  
OTHER EXPENSES**

	(A)	(B)	(C)	(D)
	TOTAL	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUNDRAISING
BANK CHARGES AND FEES	42,228.	6,364.	16,886.	18,978.
MISCELLANEOUS	15,748.	141.	14,810.	797.
POSTAGE AND SHIPPING	13,097.	10,199.	2,194.	704.
PUBLICATIONS AND SUBSCRIPTIONS	13,718.	11,781.	253.	1,684.
REPAIRS AND MAINTENANCE	26,510.	23,990.	20.	2,500.
TELEPHONE-INTERNET-WEB	42,915.	41,873.	1,042.	
X-SPECIAL EVENTS COSTS 990 P9	-77,552.			-77,552.
TOTAL	<u>\$ 76,664.</u>	<u>\$ 94,348.</u>	<u>\$ 35,205.</u>	<u>\$ -52,889.</u>