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Request for Proposals (RBFF-18-C-403)

The Recreational Boating & Fishing Foundation (RBFF) is soliciting price proposals from qualified service providers for audit and tax services.

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**Recreational Boating and Fishing Foundation
Request for Proposals #RBFF-18-C-403**

I. REQUEST FOR PROPOSALS (RBFF-18-C-403)

The Recreational Boating and Fishing Foundation (RBFF) wishes to engage a contractor for audit and tax services for up to a five-year period beginning with the March 31, 2019 annual audit.

The RBFF Senior Vice President - Finance and Administration, Jim Hemenway, will be the primary point-of-contact between the RBFF staff and the accounting firm.

II. SOLICITATION

Name/Address of Issuer:

Jim Hemenway
Senior Vice President - Finance and Administration
Recreational Boating and Fishing Foundation
500 Montgomery Street, Suite 300
Alexandria, VA 22314
Phone: 703/519-0013
Fax: 703/519-9565
Email: jhemenway@rbff.org

Please contact Jim Hemenway with any questions you may have regarding this RFP.

Date of Issuance: October 1, 2018

Closing Date and Time: October 22, 2018 @ 5:00 pm Eastern Time

III. BACKGROUND

RBFF is an independent, not-for-profit 501(c)(3) organization. Our organizational mission is to implement an informed, consensus-based national outreach strategy that will increase participation in recreational fishing and boating and thereby increase public awareness and appreciation of the need for protecting, conserving, and restoring this nation's aquatic resources.

In recent years a shared concern has emerged in the fishing, boating and conservation communities. Participation in recreational fishing and boating is changing, and in some cases declining. Projections of demographic trends indicating that in the next 25 years significant population growth will only be

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occurring among groups who have not traditionally been as involved with boating and fishing. This portends obvious economic impacts in both private and public sectors, with additional considerations in the areas of resource stewardship and quality of life issues.

RBFF's challenge is to maintain and increase participation among those groups where fishing and boating have always played an important role in their cultural heritage, while diversifying to include a wider representation—building new traditions for all in the 21st century.

RBFF's funding is administered through the U.S. Fish and Wildlife Service (the "Agency") pursuant to a cooperative agreement between the Agency and RBFF (Attachment F). The original source of the funds, the Sport Fish Restoration and Boating Trust Fund, is comprised of excise taxes paid by manufacturers of fishing tackle and a consumer tax on motorboat fuel.

Stakeholders are vital to the success of RBFF. RBFF's mission can best - and arguably only - be accomplished through successful collaborating and partnering among stakeholders. In so doing RBFF intends to build ownership of its efforts, and outcomes, among a broad array of key stakeholder groups.

Stakeholder groups include:

- Fishing and boating industry, including manufacturers, distributors, wholesalers and retailers as well as service providers such as marinas, guides, etc.;
- State and federal natural resources agency personnel, including those involved with aquatic education, license sales and marketing, fisheries management, parks/access site management, communications and information management;
- State, federal and local law enforcement agencies with mandates in the boater safety, access and education arenas;
- Tourism agencies, parks and recreation agencies, convention and visitor bureaus and businesses relying on aquatic resource-based recreation;
- Outdoor and environmental educators;
- Recreation providers, youth and family advocacy and service organizations;
- Non-governmental advocacy or public interest groups such as:
 - Conservation organizations
 - Fishing and boating organizations
 - Safety organizations
 - Media and outdoor communications groups

RBFF is governed by a 25-member Board of Directors representing the various stakeholder groups listed above. We actively involve stakeholders in the

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development and implementation of our programs via several volunteer task forces and advisory groups.

RBFF works directly with state fish and wildlife agencies to implement marketing programs to increase national participation and license sales. According to the [National Survey of Fishing, Hunting and Wildlife-Associated Recreation](#) conducted by the U.S. Fish & Wildlife Service, fishing participation was up 11% between 2006 and 2011, and license sales were also on the rise. For more details on participation, please see [the 2017 Special Report on Fishing](#).

For more information about RBFF, please visit our organizational web site at <http://takemefishing.org/general/about-rbff/>.

IV. PROJECT NEED

A need exists for:

- 1) Auditing services: performance of an annual audit for each of the fiscal years ending March 31, 2019, 2020, 2021, 2022 and 2023 for purposes of complying with the provisions of the Single Audit Act. This includes, but is not limited to, issuance of a single audit report, audit of financial statements and an opinion as to their fair representation under generally accepted accounting principles, schedule of federal awards, auditor's report on fair representation and internal controls/compliance, and schedule of questioned costs, and management letter. Each fiscal year's engagement will be subject to the RBFF Audit Committee's approval of an annual audit engagement letter.
- 2) Tax services: preparation of RBFF's annual Form 990 and supporting Schedules, Form 990-T (if necessary) and Virginia Form 500.

V. PROJECT SCOPE

This section details the requirements associated with the Project Needs identified in section IV.

- 1) Audit

RBFF keeps its books on a cash basis throughout the fiscal year. For audit purposes, RBFF has historically performed a conversion to the accrual basis that has been provided to our auditor prior to the beginning of the audit.

Fieldwork will take place at RBFF headquarters in Alexandria and has historically occurred during the first three weeks of May and has taken between

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3 and 5 days. The audit is expected to be completed, and reports issued, prior to the Board of Directors meeting that is typically scheduled in mid-June.

2) Taxes

The Federal Form 990 and Schedule A, and Form 990-T (if necessary) are expected to be completed no later than July 31st following the end of the fiscal year so that RBFF management may have 15 days to review the returns prior to their statutory filing due date of August 15th. The Forms are generally not extended beyond the initial statutory filing due date.

VI. CONTRACTOR QUALIFICATIONS

Contractor will be required to perform the above-mentioned audit and tax services in a timely and responsive manner. The contractor should possess:

- Extensive experience with Federal grantee regulations including consummate knowledge of GAS and all applicable provisions of the “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” set forth in CFR Title 2, Subtitle A, Chapter II, Part 200 (2 CFR § 200.0 *et seq.*), including the appendices thereto.
- Knowledge of nonprofit accounting standards promulgated under FASB;
- Knowledge of IRS Form 990 and its associated reporting requirements;
- Ability to be responsive to, and work with, other RBFF contractors including legal counsel, program related contractors and sub-recipients.

VII. DELIVERABLES AND TIMELINE

The following deadlines apply to this request for proposals:

| | |
|---|---|
| Issue RFP: | October 1, 2018 |
| Proposal Due Date: | October 22, 2018 @ 5:00 p.m. Eastern Time |
| Final decision and vendor notification: | November 19, 2018 |
| Contractor begins work: | March 2019 |

VIII. PROPOSAL REQUIREMENTS

At a minimum, the proposal should include the following elements:

1. Completed Proposal Cover Page.
2. Description of how your firm fulfills the “Contractors Qualifications” outlined in Section VI.

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3. Include a list of not-for-profit clients for whom you have performed similar work within the last two years. Please provide 3 client references that RBFF may contact.
4. Background on your firm, including history, staff size and experience, and other relevant information.
5. Proposed cost of services. Please provide a separate fixed fee for the annual audit and the preparation of the tax returns.

Applicants must submit proposal in the form of 4 hard copies, printed on recycled paper, and one electronic copy. Proposals should be prepared simply, providing a straightforward, concise description of the Contractor's ability to meet the requirements of the RFP.

Both the electronic copy and the 4 hard copies must be received by **October 15, 2018 at 5:00 p.m. Eastern time** for consideration. Late proposals will not be accepted.

IX. EVALUATION FACTORS FOR AWARD

Basis for Award

The award will be made to the applicant that conforms to the RFP's requirements and is judged to represent the best value to RBFF. Best value is defined as the proposal that presents the best overall value to RBFF, cost and other factors considered, and which presents the most advantageous offer. Such offer may not necessarily be the proposal offering the lowest cost or receiving the highest technical rating.

Evaluation Criteria

Applicants are cautioned that this is a best-value procurement and that best-value concepts apply to this solicitation. In making its best-value determination, RBFF may award a contract resulting from this solicitation to the responsible applicant whose offer conforming to the solicitation will be the most advantageous to RBFF, price and other factors considered. RBFF shall give due consideration, as appropriate, to the overall merits of the proposal (including the relative advantages and disadvantages to RBFF), the experience of the Contractor, the cost of the proposal, and the needs of RBFF. Preference, to the extent practicable and economically feasible, shall be given for products and services that conserve natural resources and protect the environment and are energy efficient.

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Applicants are cautioned that discussions may not be held and that RBFF may award the contract solely on the initial proposals. Accordingly, applicants should put forth their best efforts in their initial submission. However, RBFF reserves the right to conduct discussions if later determined by RBFF to be necessary. RBFF may reject any or all offers if such action is in the best interest of RBFF; accept other than the lowest offer; and waive informalities and minor irregularities in offers received.

X. SPECIAL REQUIREMENTS

Federally Imposed Obligations

RBFF has entered into a cooperative agreement with the U.S. Fish & Wildlife Service, the general provisions of which are the Administrative and Audit Requirements and Cost Principles for Assistance Programs cited in the “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” set forth in CFR Title 2, Subtitle A, Chapter II, Part 200 (2 CFR § 200.0 *et seq.*), including the appendices thereto. Inspection, acceptance and procurement are governed by these requirements and principles. The successful applicant will be required to assume all applicable pass-through obligations imposed by the cooperative agreement, such as compliance with federal equal employment opportunity requirements and debarment and suspension certifications.

Accounting Records

All accounting records of the successful applicant relating to its performance under this award shall be kept in a manner that is consistent with generally accepted accounting principles as well as and all applicable provisions of the “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” set forth in CFR Title 2, Subtitle A, Chapter II, Part 200 (2 CFR § 200.0 *et seq.*), including the appendices thereto. Upon reasonable notice to Contractor, RBFF, the U.S. Fish & Wildlife Service, the Comptroller General of the United States, and any of their duly authorized representatives shall have access to any books, documents, papers and records of Contractor that are pertinent to this award and have the right to audit and copy such materials during the term of this award and for a period of three (3) years after its termination or expiration.

Applicant Reimbursement and Compensation Policy

RBFF will not reimburse or compensate applicants for any time, fees and costs incurred while developing their proposals. Additionally, if an applicant is asked

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to present its proposal in person, RBFF will not reimburse or compensate the applicant for any fees related to the presentation, including but not limited to staff time, travel and out-of-pocket costs. RBFF will not compensate any applicant for time or fees incurred while negotiating a contract.

Ownership of Work Product

- A) The successful applicant will be required to acknowledge that it has been ordered or commissioned to create or prepare a work consisting of the work effort and work product set forth herein and agree that this work is a “work made for hire,” and that the applicant shall have no rights to title or interest in and to the work, including the entire copyright in the work or all rights associated with the copyright. The applicant will further be required to agree that to the extent the work is not a “work made for hire,” the applicant will assign to RBFF ownership of all right, title and interest in and to work, including ownership of the entire copyright in the work and all rights associated with the copyright, and will execute all papers necessary for RBFF to perfect its ownership of the entire copyright in the work. The applicant will not have rights to or permission to use the work without the prior written permission of RBFF.

- B) By responding to this RFP, the applicant acknowledges and agrees that all deliverable documentation under this RFP (and subsequent contract) will be transferred to the U.S. Government in accordance with RBFF’s government contract. If the applicant intends to submit a notice of limited rights in technical data regarding any delivered technical data to RBFF, the notice shall include sufficient information to enable RBFF to identify and evaluate the applicant’s assertions.

Original Work

The successful applicant will be required to represent and warrant that the work the applicant creates or prepares for RBFF will be original, will not infringe upon the rights of any third party, and will not have been previously assigned, licensed or otherwise encumbered.

Public Releases

Except as required by law or regulation, no news release, public announcement or advertising material concerning any subsequent contract awarded pursuant to this RFP shall be issued by any applicant without the prior written consent of RBFF; such consent shall not be unreasonably withheld.

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Attachment A

PROPOSAL COVER PAGE

(All applicants must submit this completed form with their proposal.)

| | |
|--------------------------------------|--|
| RFP Number | |
| Company Name | |
| EIN or Social Security Number | |
| Contact Name & Title | |
| Mailing Address | |
| Telephone | |
| Facsimile | |
| E-mail address | |
| Website address | |
| Proposed cost | |

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Attachment B

March 31, 2018 Audited Financial Statements

**Recreational Boating and Fishing Foundation
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Attachment C

March 31, 2018 Federal Form 990

**Recreational Boating and Fishing Foundation
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Attachment D

March 31, 2018 Federal Form 990T

**Recreational Boating and Fishing Foundation
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Attachment E

March 31, 2018 Virginia Form 500

**Recreational Boating and Fishing Foundation
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Attachment F

Cooperative Agreement between RBFF and USFWS

Recreational Boating and Fishing Foundation

Financial Statements
Including Uniform Guidance Reports
and Independent Auditors' Report

March 31, 2018 and 2017 (As Restated)

Recreational Boating and Fishing Foundation

Financial Statements
March 31, 2018 and 2017 (As Restated)

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Recreational Boating and Fishing Foundation

We have audited the accompanying financial statements of the Recreational Boating and Fishing Foundation ("the Foundation") which comprise the statements of financial position as of March 31, 2018 and 2017, the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of March 31, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3, the Foundation's net assets as of April 1, 2016 have been restated to correct an error. Our opinion is not modified with respect to this matter.

Supplementary and Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information for the years ended March 31, 2018 and 2017 included on pages 14-15 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report, dated June 11, 2018, on our consideration of the Foundation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Foundation's internal control over financial reporting and compliance.



Vienna, Virginia
June 11, 2018

Recreational Boating and Fishing Foundation

Statements of Financial Position March 31, 2018 and 2017 (As Restated)

| | 2018 | 2017 |
|------------------------------------|---------------------|---------------------|
| Assets | | |
| Cash and cash equivalents | \$ 119,981 | \$ 225,091 |
| Government grant receivable | 131,632 | 74,563 |
| Other receivables | 14,295 | 5,320 |
| Investments | 921,752 | 792,192 |
| Prepaid expenses | 45,056 | 50,258 |
| Deposits | 17,785 | 17,785 |
| Property and equipment, net | 85,368 | 128,052 |
| Total assets | <u>\$ 1,335,869</u> | <u>\$ 1,293,261</u> |
| Liabilities and Net Assets | | |
| Liabilities | | |
| Accounts payable | \$ 56,199 | \$ 17,116 |
| Accrued expenses | 143,777 | 115,519 |
| Deferred rent and lease incentives | 188,741 | 252,166 |
| Total liabilities | <u>388,717</u> | <u>384,801</u> |
| Net Assets | | |
| Unrestricted: | | |
| Undesignated | 573,046 | 538,590 |
| Board-designated | 374,106 | 369,870 |
| Total net assets | <u>947,152</u> | <u>908,460</u> |
| Total liabilities and net assets | <u>\$ 1,335,869</u> | <u>\$ 1,293,261</u> |

See accompanying notes.

Recreational Boating and Fishing Foundation

Statements of Activities
For the Years Ended March 31, 2018 and 2017 (As Restated)

| | 2018 | 2017 |
|---|---------------|---------------|
| Unrestricted Revenue and Support | | |
| Government grants | \$ 12,301,927 | \$ 11,834,315 |
| Sponsorships and other revenue | 81,762 | 70,900 |
| Contributions | 55,497 | 201,739 |
| Investment income | 10,770 | 9,152 |
| | | |
| Total unrestricted revenue and support | 12,449,956 | 12,116,106 |
| Expenses | | |
| Program services: | | |
| Consumer engagement | 9,674,440 | 9,534,585 |
| State engagement | 1,397,789 | 1,213,532 |
| Industry engagement | 407,958 | 347,607 |
| | | |
| Total program services | 11,480,187 | 11,095,724 |
| Management, office operations | 931,077 | 888,222 |
| | | |
| Total expenses | 12,411,264 | 11,983,946 |
| Change in Net Assets | 38,692 | 132,160 |
| Net Assets, beginning of year, as restated | 908,460 | 776,300 |
| | | |
| Net Assets, end of year | \$ 947,152 | \$ 908,460 |

See accompanying notes.

Recreational Boating and Fishing Foundation

Statements of Cash Flows For the Years Ended March 31, 2018 and 2017 (As Restated)

| | 2018 | 2017 |
|---|------------|------------|
| Cash Flows from Operating Activities | | |
| Change in net assets | \$ 38,692 | \$ 132,160 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation and amortization | 42,684 | 42,684 |
| Change in operating assets and liabilities: | | |
| (Increase) decrease in: | | |
| Government grant receivable | (57,069) | 206,847 |
| Other receivables | (8,975) | (5,320) |
| Prepaid expenses | 5,202 | (21,768) |
| Increase (decrease) in: | | |
| Accounts payable | 39,083 | (129,510) |
| Accrued expenses | 28,258 | 19,494 |
| Deferred rent and lease incentives | (63,425) | (56,594) |
| Net cash provided by operating activities | 24,450 | 187,993 |
| Cash Flows from Investing Activities | | |
| Purchases of investments | (909,560) | (787,914) |
| Maturities of investments | 780,000 | 650,000 |
| Net cash used in investing activities | (129,560) | (137,914) |
| Net (Decrease) Increase in Cash and Cash Equivalents | (105,110) | 50,079 |
| Cash and Cash Equivalents, beginning of year | 225,091 | 175,012 |
| Cash and Cash Equivalents, end of year | \$ 119,981 | \$ 225,091 |

See accompanying notes.

Recreational Boating and Fishing Foundation

Notes to Financial Statements
March 31, 2018 and 2017 (As Restated)

1. Nature of Operations

The accompanying financial statements include the assets, liabilities and net assets, and results of activities of the Recreational Boating and Fishing Foundation (“the Foundation”), a not-for-profit corporation. The Foundation was organized on October 7, 1998 to facilitate the implementation of the National Outreach and Communications Program mandated by the Sportfishing and Boating Safety Act of 1998. Its mission is to implement an informed, consensus-based national outreach strategy that will increase participation in recreational angling and boating, thereby increasing public awareness and appreciation of the need for protecting, conserving, and restoring this nation’s aquatic natural resources.

2. Summary of Significant Accounting Policies

Basis of Accounting and Presentation

The Foundation’s financial statements are prepared on the accrual basis of accounting. Net assets are reported based on the presence or absence of donor-imposed restrictions. Unrestricted net assets represent funds that are not subject to donor-imposed stipulations and are available for support of the Foundation’s operations. Included in unrestricted net assets at March 31, 2018 and 2017 is \$374,106 and \$369,870, respectively, of Board-designated funds, which represent amounts set aside for the George H.W. Bush *Vamos A Pescar*TM Education Fund. At March 31, 2018 and 2017, all net assets are unrestricted.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Cash Equivalents

The Foundation considers as cash equivalents all short-term, highly liquid investments with original maturities of 90 days or less that are easily convertible to known amounts of cash.

Recreational Boating and Fishing Foundation

Notes to Financial Statements
March 31, 2018 and 2017 (As Restated)

2. Summary of Significant Accounting Policies (continued)

Government Grant Receivable

Government grant receivable consists of amounts to be reimbursed to the Foundation for expenses incurred under its Cooperative Agreements with the U.S. Fish and Wildlife Service (USFWS) and the United States Department of Agriculture (USDA). The entire amount of the grant receivable is expected to be collected within one year, and is recorded at net realizable value. No allowance for doubtful accounts is recorded, as management believes that all amounts are fully collectible.

Investments

Investments are recorded at their readily determinable fair value. Realized and unrealized gains and losses are included in investment income in the accompanying statements of activities.

Property and Equipment

Property and equipment acquisitions with a cost in excess of \$5,000 and a projected useful life exceeding one year are capitalized and recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the individual assets, which range from three to five years. Leasehold improvements are stated at cost, and are amortized using the straight-line method over the shorter of their estimated useful lives or the term of the lease. Repairs and maintenance costs are expensed as incurred.

Revenue Recognition

Government grants that are cost reimbursable in nature are recognized as revenue as the related expenditures are incurred. Costs incurred in excess of cash received are reflected as government grant receivable in the accompanying statements of financial position.

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. The Foundation reports contributions as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions. However, restrictions met in the same accounting period in which the related contribution was received are treated as unrestricted.

Sponsorships and other revenue are recognized within the period to which they relate.

Recreational Boating and Fishing Foundation

Notes to Financial Statements
March 31, 2018 and 2017 (As Restated)

2. Summary of Significant Accounting Policies (continued)

Donated Services

A number of industry companies have donated significant amounts of volunteer time for the benefit of the Foundation's programs and activities, as well as conducting general industry marketing campaigns that indirectly benefit the Foundation's mission. However, these donated services are not reflected in the accompanying financial statements since they do not meet the criteria for recognition under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-605-25-16, *Contributed Services*.

Functional Allocation of Expenses

The costs of the Foundation's programs and administration have been summarized on a functional basis in the accompanying statements of activities. Accordingly, certain costs have been allocated among the programs or functions benefited.

Recently Issued Accounting Pronouncements

In February 2016, the FASB issued Accounting Standards Update (ASU) 2016-02, *Leases*. The update requires a lessee to recognize a right-of-use asset and lease liability, initially measured at the present value of the lease payments, in its statements of financial position. The guidance also expands the required quantitative and qualitative lease disclosures. The guidance is effective beginning in the Foundation's fiscal year 2021.

In August 2016, the FASB issued ASU 2016-14, *Presentation of Financial Statements for Not-for-Profit Entities*. The update changes the manner by which nonprofit organizations classify net assets as well as improves information presented in financial statements and notes about nonprofit organization liquidity, financial performance, and cash flows. The guidance is effective beginning in the Foundation's fiscal year 2019.

Subsequent Events

In preparing these financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through June 11, 2018, the date the financial statements were available to be issued.

Recreational Boating and Fishing Foundation

Notes to Financial Statements
March 31, 2018 and 2017 (As Restated)

3. Prior Period Adjustment

The net assets as of April 1, 2016 reported in the accompanying financial statements have been restated to correct errors in cash to accrual conversion calculations that accumulated in the Foundation's external financial statements prior to the current Cooperative Agreement with USFWS. The result of the restatement decreased grant receivables and net assets by \$4,353,300 as of April 1, 2016. This restatement had no impact on cumulative cash disbursements and receipts as reported to USFWS.

4. Concentrations of Risk

Credit Risk

Financial instruments that potentially subject the Foundation to significant concentrations of credit risk consist of cash and cash equivalents. The Foundation maintains various cash deposit and transaction accounts with financial institutions, which from time to time, may exceed insurable limits under the Federal Deposit Insurance Corporation (FDIC). The Foundation has not experienced any credit losses on its cash and cash equivalents to date as it relates to FDIC insurance limits. Management periodically assesses the financial condition of these financial institutions and believes that the risk of any credit loss is minimal.

Revenue Risk

Most of the Foundation's support was provided by a Cooperative Agreement with the U.S. Fish and Wildlife Service for the years ended March 31, 2018 and 2017. Any reduction in the level of support from the U.S. Fish and Wildlife Service could affect the Foundation's program activities.

5. Investments and Fair Market Value Measurements

The Foundation follows FASB ASC 820, *Fair Value Measurements and Disclosures*, for its financial assets. This standard establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Fair value measurement standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or other valuation techniques) to determine fair value. The categorization of a financial instrument within the hierarchy is based upon the pricing transparency of the instrument and does not necessarily correspond to the entity's perceived risk of that instrument.

Recreational Boating and Fishing Foundation

Notes to Financial Statements
March 31, 2018 and 2017 (As Restated)

5. Investments and Fair Market Value Measurements (continued)

The inputs used in measuring fair value are categorized into three levels. Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and liabilities and have the highest priority. Level 2 is based upon observable inputs other than quoted market prices, and Level 3 is based on unobservable inputs. Transfers between levels are recognized at the end of the reporting period. Following is a description of the valuation methodology used for investments measured at fair value.

Certificates of deposit are generally valued at original cost plus accrued interest, which approximates fair value.

The following table presents the Foundation's fair value hierarchy for those investments measured on a recurring basis as of March 31, 2018:

| | Level 1 | Level 2 | Level 3 | Total |
|-------------------------|---------|------------|---------|------------|
| Certificates of deposit | \$ - | \$ 921,752 | \$ - | \$ 921,752 |
| Total investments | \$ - | \$ 921,752 | \$ - | \$ 921,752 |

The following table presents the Foundation's fair value hierarchy for those investments measured on a recurring basis as of March 31, 2017:

| | Level 1 | Level 2 | Level 3 | Total |
|-------------------------|---------|------------|---------|------------|
| Certificates of deposit | \$ - | \$ 792,192 | \$ - | \$ 792,192 |
| Total investments | \$ - | \$ 792,192 | \$ - | \$ 792,192 |

Investment income totaled \$10,770 and \$9,152 for the years ended March 31, 2018 and 2017, respectively, and consists solely of interest income.

Recreational Boating and Fishing Foundation

Notes to Financial Statements
March 31, 2018 and 2017 (As Restated)

6. Prepaid Expenses

Prepaid expenses consist of the following at March 31:

| | <u>2018</u> | <u>2017</u> |
|---------------------------|------------------|------------------|
| Prepaid media expenses | \$ - | \$ 4,850 |
| Prepaid professional fees | - | 4,625 |
| Other prepaid expenses | <u>45,056</u> | <u>40,783</u> |
| Total prepaid expenses | <u>\$ 45,056</u> | <u>\$ 50,258</u> |

7. Property and Equipment

Property and equipment consists of the following at March 31:

| | <u>2018</u> | <u>2017</u> |
|--|------------------|-------------------|
| Leasehold improvements | \$ 426,840 | \$ 426,840 |
| Office furniture | <u>72,486</u> | <u>75,324</u> |
| Total property and equipment | 499,326 | 502,164 |
| Less: accumulated depreciation and amortization | <u>(413,958)</u> | <u>(374,112)</u> |
| Property and equipment, net | <u>\$ 85,368</u> | <u>\$ 128,052</u> |

8. Commitments and Contingencies

Operating Leases

The Foundation leases office space in Alexandria, Virginia under the terms of an operating lease that commenced on May 1, 2010 and expires on September 30, 2020. The terms of the lease contain provisions for a free rent period and future rent increases of nearly 3% per year. In addition, the Foundation was provided a build-out allowance totaling \$426,840 as an incentive to lease the office space.

Other lease provisions include termination fees in the event the Foundation elects to cancel the lease prior to the expiration date and the Foundation's proportionate share of real estate taxes and operating expenses, which are not included in base rental payments.

Recreational Boating and Fishing Foundation

Notes to Financial Statements
March 31, 2018 and 2017 (As Restated)

8. Commitments and Contingencies (continued)

Operating Leases (continued)

The effects of the scheduled rent increases and paid leasehold improvement costs are being recognized over the life of the lease on a straight-line basis. The difference between rent expense recorded and the required lease payments is reflected as deferred rent and lease incentives in the accompanying statements of financial position.

In addition, the Foundation leases equipment under operating leases with restrictive cancellation clauses, which are set to expire in various years through 2018. Office and equipment rent expense totaled \$193,038 and \$190,046 for the years ended March 31, 2018 and 2017, respectively.

Future minimum lease payments on all leases are as follows for the years ending March 31:

| | | |
|-------------------------------|----|----------------|
| 2019 | \$ | 261,724 |
| 2020 | | 268,945 |
| 2021 | | <u>136,304</u> |
| Future minimum lease payments | \$ | <u>666,973</u> |

Government Grants

The funds that the Foundation receives from the U.S. Fish and Wildlife Service and the USDA are subject to audit under the provisions of the Cooperative Agreements. The ultimate determination of amounts received under the U.S. Government grants are based upon the allowance of costs reported to and accepted by the oversight agencies. Until the grant is closed out, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability exists.

Employment Agreement

The Foundation has a signed employment agreement with the President and Chief Executive Officer, which contains terms that require a severance payment upon the occurrence of certain contractual events.

Recreational Boating and Fishing Foundation

Notes to Financial Statements
March 31, 2018 and 2017 (As Restated)

9. Retirement Plan

The Foundation maintains a qualified Section 401(k) plan covering all employees who have completed 1,000 hours of service during the plan year. Under this plan, participating employees may contribute up to 92% of their salaries up to the statutory dollar limit, and employee deferrals are immediately vested. The Foundation can make matching contributions, the amount of which is discretionary and based on an employee's annual compensation. The Foundation may also make contributions in its discretion, which will be allocated among all eligible employees. Employer contributions totaled \$177,256 and \$151,753 for the years ended March 31, 2018 and 2017, respectively.

10. Income Taxes

Under Section 501(c)(3) of the Internal Revenue Code, the Foundation is exempt from federal and state income taxes other than unrelated business income. At March 31, 2018 and 2017, no income tax provision was made, as the Foundation did not incur any significant net unrelated business income.

Management has evaluated the Foundation's tax positions and has concluded that the Foundation has taken no uncertain tax positions that qualify for either recognition or disclosure in the accompanying financial statements.

SUPPLEMENTARY INFORMATION

Recreational Boating and Fishing Foundation

Schedule of Functional Expenses
For the Year Ended March 31, 2018

| | Program Services | | | | Management, Office Operations | Total |
|--|------------------------|---------------------|------------------------|------------------------------|-------------------------------------|----------------------|
| | Consumer Engagement | State Engagement | Industry Engagement | Total Program Services | | |
| Professional fees – consulting | \$ 8,069,694 | \$ 480,884 | \$ 50,617 | \$ 8,601,195 | \$ 29,756 | \$ 8,630,951 |
| Salaries | 834,632 | 329,003 | 166,625 | 1,330,260 | 464,333 | 1,794,593 |
| Subgrants and agreements | - | 104,891 | - | 104,891 | 74,315 | 179,206 |
| Rent and utilities | 89,778 | 35,390 | 17,923 | 143,091 | 49,947 | 193,038 |
| Travel | 40,525 | 110,456 | 25,968 | 176,949 | 42,064 | 219,013 |
| Personnel benefits | 192,075 | 74,320 | 38,497 | 304,892 | 107,223 | 412,115 |
| Depreciation and amortization | 19,852 | 7,825 | 3,963 | 31,640 | 11,044 | 42,684 |
| Pension plan | 82,427 | 32,494 | 16,463 | 131,384 | 45,872 | 177,256 |
| Payroll taxes | 57,213 | 22,877 | 11,739 | 91,829 | 32,401 | 124,230 |
| Sponsorships and event costs | 34,000 | 9,500 | 53,000 | 96,500 | - | 96,500 |
| Meetings | 26,459 | 152,607 | 4,908 | 183,974 | 13,677 | 197,651 |
| Professional fees – accounting and legal | 16,381 | 1,246 | 631 | 18,258 | 18,136 | 36,394 |
| Printing and publication | 5,989 | 810 | 550 | 7,349 | 300 | 7,649 |
| Temporary services | 25,141 | - | - | 25,141 | - | 25,141 |
| Postage and copying | 5,206 | 2,052 | 1,039 | 8,297 | 2,896 | 11,193 |
| Telephone – local and long distance | 5,708 | 2,250 | 1,140 | 9,098 | 3,176 | 12,274 |
| Staff development | 4,887 | 1,925 | 976 | 7,788 | 2,719 | 10,507 |
| Office supplies | 3,356 | 1,558 | 670 | 5,584 | 1,867 | 7,451 |
| FedEx UPS/messenger | 1,684 | 1,284 | 597 | 3,565 | 162 | 3,727 |
| Dues and subscriptions | 102,282 | 8,246 | 4,176 | 114,704 | 11,637 | 126,341 |
| Insurance | 4,486 | 1,769 | 896 | 7,151 | 2,496 | 9,647 |
| Non-capitalized equipment | 5,060 | 1,995 | 1,010 | 8,065 | 2,815 | 10,880 |
| Fulfillment – shipping | 3,061 | - | - | 3,061 | - | 3,061 |
| Fulfillment – storage | 3,559 | - | - | 3,559 | - | 3,559 |
| Taxes | 939 | 370 | 187 | 1,496 | 522 | 2,018 |
| Telephone – internet access | 6,244 | 2,461 | 1,247 | 9,952 | 3,474 | 13,426 |
| Repairs and maintenance | 651 | 257 | 130 | 1,038 | 362 | 1,400 |
| Event registration | 192 | 3,856 | 1,498 | 5,546 | 107 | 5,653 |
| Merchandise | 14,668 | 565 | 15 | 15,248 | 41 | 15,289 |
| Registration fees | 15,018 | 5,920 | 2,998 | 23,936 | 8,355 | 32,291 |
| Miscellaneous | 3,273 | 978 | 495 | 4,746 | 1,380 | 6,126 |
| Total Expenses | \$ 9,674,440 | \$ 1,397,789 | \$ 407,958 | \$ 11,480,187 | \$ 931,077 | \$ 12,411,264 |

Recreational Boating and Fishing Foundation

Schedule of Functional Expenses
For the Year Ended March 31, 2017

| | Program Services | | | | Management Office Operations | Total |
|--|------------------------|---------------------|------------------------|------------------------------|------------------------------------|----------------------|
| | Consumer Engagement | State Engagement | Industry Engagement | Total Program Services | | |
| Professional fees – consulting | \$ 8,023,166 | \$ 572,141 | \$ 44,324 | \$ 8,639,631 | \$ 40,191 | \$ 8,679,822 |
| Salaries | 758,656 | 194,881 | 142,143 | 1,095,680 | 440,953 | 1,536,633 |
| Subgrants and agreements | - | 120,200 | - | 120,200 | 35,043 | 155,243 |
| Rent and utilities | 93,828 | 24,102 | 17,580 | 135,510 | 54,536 | 190,046 |
| Travel | 49,151 | 67,568 | 17,511 | 134,230 | 60,214 | 194,444 |
| Personnel benefits | 161,903 | 40,587 | 30,147 | 232,637 | 93,248 | 325,885 |
| Depreciation and amortization | 21,074 | 5,413 | 3,948 | 30,435 | 12,249 | 42,684 |
| Pension plan | 74,944 | 19,247 | 14,025 | 108,216 | 43,537 | 151,753 |
| Payroll taxes | 50,674 | 13,052 | 9,525 | 73,251 | 30,018 | 103,269 |
| Sponsorships and event costs | 18,593 | 12,500 | 48,000 | 79,093 | - | 79,093 |
| Meetings | 25,155 | 116,735 | 4,391 | 146,281 | 13,621 | 159,902 |
| Professional fees – accounting and legal | 46,523 | 798 | 582 | 47,903 | 19,143 | 67,046 |
| Printing and publication | 2,232 | 2,436 | 85 | 4,753 | 265 | 5,018 |
| Temporary services | 16,498 | - | - | 16,498 | - | 16,498 |
| Postage and copying | 5,788 | 1,393 | 1,016 | 8,197 | 3,151 | 11,348 |
| Telephone – local and long distance | 5,362 | 1,377 | 1,005 | 7,744 | 3,117 | 10,861 |
| Staff development | 6,737 | 1,731 | 1,262 | 9,730 | 3,916 | 13,646 |
| Office supplies | 3,729 | 1,038 | 699 | 5,466 | 2,167 | 7,633 |
| FedEx UPS messenger | 3,336 | 1,610 | 741 | 5,687 | 559 | 6,246 |
| Dues and subscriptions | 90,719 | 5,877 | 4,287 | 100,883 | 13,298 | 114,181 |
| Advertising | 742 | 191 | 139 | 1,072 | 431 | 1,503 |
| Insurance | 6,199 | 1,590 | 1,160 | 8,949 | 3,598 | 12,538 |
| Non-capitalized equipment | 21,836 | 2,668 | 1,946 | 26,450 | 6,037 | 32,487 |
| Fulfillment – shipping | 1,039 | - | - | 1,039 | - | 1,039 |
| Fulfillment – storage | 4,137 | - | - | 4,137 | - | 4,137 |
| Taxes | 956 | 246 | 179 | 1,381 | 556 | 1,937 |
| Telephone – internet access | 5,869 | 1,508 | 1,100 | 8,477 | 3,411 | 11,888 |
| Repairs and maintenance | 328 | 84 | 62 | 474 | 191 | 665 |
| Event registration | 2,050 | 1,900 | 215 | 4,165 | - | 4,165 |
| Merchandise | 23,525 | 567 | 9 | 24,101 | 28 | 24,129 |
| Registration fees | 6,797 | 1,746 | 1,274 | 9,817 | 3,951 | 13,768 |
| Miscellaneous | 3,048 | 346 | 252 | 3,646 | 793 | 4,439 |
| Total Expenses | \$ 9,534,585 | \$ 1,213,532 | \$ 347,607 | \$ 11,095,724 | \$ 888,222 | \$ 11,983,946 |

**SUPPLEMENTARY SCHEDULE AND REPORTS REQUIRED
BY THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of
Recreational Boating and Fishing Foundation

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Recreational Boating and Fishing Foundation ("the Foundation"), which comprise the statement of financial position as of March 31, 2018, the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 11, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Foundation's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

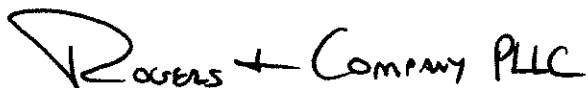
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Foundation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature in black ink that reads "Rogers + Company PLLC". The signature is written in a cursive, slightly stylized font.

Vienna, Virginia
June 11, 2018

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Recreational Boating and Fishing Foundation

Report on Compliance for Each Major Federal Program

We have audited the Recreational Boating and Fishing Foundation's ("the Foundation") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Foundation's major federal program for the year ended March 31, 2018. The Foundation's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Foundation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Foundation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Foundation's compliance.

Opinion on the Major Federal Program

In our opinion, the Foundation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended March 31, 2018.

Report on Internal Control Over Compliance

Management of the Foundation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Foundation's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Vienna, Virginia
June 11, 2018

Recreational Boating and Fishing Foundation

Schedule of Expenditures of Federal Awards
For the Year Ended March 31, 2018

| <u>Federal Grantor/Pass-Through Grantor/Program Title</u> | <u>Agency or Pass-Through Grant Number</u> | <u>Federal CFDA Number</u> | <u>Total Federal Expenditures</u> | <u>Passed-Through to Subrecipients</u> |
|---|--|----------------------------|-----------------------------------|--|
| <u>United States Department of Interior</u> | | | | |
| U.S. Fish and Wildlife Service: | | | | |
| National Outreach and Communications Program | F13AC00158 | 15.653 | \$ 12,294,238 | \$ 179,206 |
| <u>United States Department of Agriculture</u> | | | | |
| Forest Service: | | | | |
| Partnership Agreements | 16-CS-11132422-292 | 10.699 | <u>7,689</u> | <u>-</u> |
| Total expenditures of federal awards | | | <u>\$ 12,301,927</u> | <u>\$ 179,206</u> |

See accompanying notes to this schedule.

Recreational Boating and Fishing Foundation

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended March 31, 2018

1. **Basis of Presentation**

The accompanying schedule of expenditures of federal awards (“the Schedule”) includes the federal grant activity of the Foundation under programs of the federal government for the year ended March 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Foundation, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Foundation.

2. **Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement.

For new awards or modifications of existing awards after December 26, 2014, the expenditures reported in the Schedule follow the cost principles contained in the Uniform Guidance. For existing awards prior to December 26, 2014, the expenditures follow the cost principles contained in OMB Circular A-122, *Cost Principles for Nonprofit Organizations*. The cost principles indicate that certain types of expenditures are not allowable or reimbursements of allowable costs are limited as to reimbursement.

3. **Indirect Cost Rates**

The Foundation has elected not to use the 10% *de minimis* indirect cost rate, which is allowed in accordance with the Uniform Guidance.

Recreational Boating and Fishing Foundation

Schedule of Findings and Questioned Costs
For the Year Ended March 31, 2018

Section I – Summary of Independent Auditors’ Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over the major program:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ Yes X None reported

Type of auditors’ report issued on compliance for the major program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? _____ Yes X No

Identification of major program:

| <u>CFDA Number</u> | <u>Name of Federal Program or Cluster</u> |
|--------------------|--|
| 15.653 | National Outreach and Communications Program |

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

Recreational Boating and Fishing Foundation

Schedule of Findings and Questioned Costs
For the Year Ended March 31, 2018

Section II – Financial Statement Findings

There were no financial statement findings reported during the 2018 audit.

Section III – Federal Award Findings and Questioned Costs

There were no federal award findings or questioned costs reported during the 2018 audit.

Recreational Boating and Fishing Foundation

Corrective Action Plan
For the Year Ended March 31, 2018

There were no findings for the year ended March 31, 2018; therefore, a corrective action plan was not needed.

Recreational Boating and Fishing Foundation

Schedule of Prior Audit Findings
For the Year Ended March 31, 2018

There were no findings or questioned costs reported for the 2017 audit.

Form **990**

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning **APR 1, 2017** and ending **MAR 31, 2018**

| | | |
|--|--|---|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization Recreational Boating and Fishing Foundation Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 500 Montgomery Street 300 City or town, state or province, country, and ZIP or foreign postal code Alexandria, VA 22314 | D Employer identification number 54-1915490 |
| | F Name and address of principal officer: Frank Peterson, Jr. same as C above | E Telephone number (703) 519-0013 |
| | I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | G Gross receipts \$ 12,449,956. |
| J Website: ▶ www.rbff.org | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | L Year of formation: 1998 | M State of legal domicile: VA |

Part I Summary

| | | | | |
|---|--|---------------------------|--------------|--|
| | 1 Briefly describe the organization's mission or most significant activities: To increase participation in recreational angling and boating- See Schedule O | | | |
| Activities & Governance | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 23 | |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 23 | |
| | 5 Total number of individuals employed in calendar year 2017 (Part V, line 2a) | 5 | 17 | |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 0 | |
| | 7 a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 3,053. | |
| | b Net unrelated business taxable income from Form 990-T, line 34 | 7b | -1,572. | |
| Revenue | 8 Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year | |
| | 9 Program service revenue (Part VIII, line 2g) | 12,106,204. | 12,429,524. | |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 0. | 0. | |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11a) | 9,152. | 10,770. | |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 750. | 9,662. | |
| Expenses | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 12,116,106. | 12,449,956. | |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | 155,243. | 179,206. | |
| | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 0. | 0. | |
| | 16a Professional fundraising fees (Part IX, column (A), line 11a) | 2,117,540. | 2,508,194. | |
| | b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0. | 0. | 0. | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 9,711,163. | 9,723,864. | |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 11,983,946. | 12,411,264. | |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 132,160. | 38,692. | | |
| Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year | End of Year | |
| | 21 Total liabilities (Part X, line 26) | 5,646,561. | 1,335,869. | |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 384,801. | 388,717. | |
| | | 5,261,760. | 947,152. | |

Part II Signature Block

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

| | | |
|------------------|--|---------------------|
| Sign Here | Signature of officer | Date 8/13/18 |
| | Type or print name and title James Hemenway, SVP Finance & Admin | |

| | | | | | |
|-------------------------------|--|--------------------------------|-------------------------|---|--------------------------|
| Paid Preparer Use Only | Print/Type preparer's name Nicole M. Prince, CPA | Preparer's signature | Date 08/10/18 | Check <input type="checkbox"/> if self-employed | PTIN P01315245 |
| | Firm's name ▶ Rogers & Company PLLC | Firm's EIN ▶ 58-2676261 | | | |
| | Firm's address ▶ 8300 Boone Boulevard, Suite 600 Vienna, VA 22182 | | | | Phone no. (703) 893-0300 |

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

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

To implement an informed, consensus-based national outreach strategy that will increase participation in recreational angling and boating and thereby increase public awareness and appreciation of the need to protect, conserve and restore this nation's aquatic natural resources.

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

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

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

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

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

4a (Code:) (Expenses \$ 9,674,440. including grants of \$) (Revenue \$)

Consumer Engagement: The objective of RBFF's Consumer Engagement program is to increase participation in recreational boating and fishing by recruiting new audiences to the sport through a national marketing and communications campaign designed to increase awareness of fishing, boating and natural resource conservation; dispel negative stereotypes; and encourage consideration, trial and, ultimately, participation.

Take Me Fishing is the brand that carries RBFF's messages and the appeal of boating and fishing to general market consumers. Across the Take Me Fishing website and also in ads, PSAs, TV, video, social media and events, the Take Me Fishing brand reaches and motivates millions of people to enjoy boating and fishing. See Schedule O

4b (Code:) (Expenses \$ 1,397,789. including grants of \$ 104,891.) (Revenue \$)

State Engagement: The objective of the State Engagement program is to grow the number of anglers and boaters by working in collaboration with state agencies to develop, implement and evaluate innovative recruitment, retention and reactivation (R3) activities. Share results and details of R3 efforts with all state agencies so that each individual agency can successfully implement these programs.

Many state partners are following Recommendations and Strategic Tools for Effective Angler Recruitment, Retention and Reactivation, a new playbook for assessing and improving current R3 tactics and developing effective new ones. See Schedule O

4c (Code:) (Expenses \$ 482,273. including grants of \$ 74,315.) (Revenue \$)

Industry Engagement: The objective of the Industry Engagement program is to partner with industry manufacturers and retailers to develop and implement marketing projects designed to increase category growth through research and to develop consumer insights, knowledge and tools that the fishing and boating industries can use to grow their individual brands.

Increased participation in boating and fishing is a bulwark against a changing consumer environment. The more boaters and anglers out there, the greater the demand for industry products. In FY18, RBFF's Take Me Fishing-branded R3 activities increased participation. RBFF also instituted initiatives to help industry partners themselves reach and engage new customers. See Schedule O

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

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

4e Total program service expenses ► 11,554,502.

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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> | 1 | X | |
| 2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? | 2 | 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> | 3 | | X |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> | 4 | | 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> | 5 | | 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> | 6 | | 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> | 7 | | 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> | 8 | | 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> | 9 | | 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> | 10 | | 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> | 11a | 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> | 11b | | 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> | 11c | | 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> | 11d | | 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> | 11e | 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> | 11f | 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> | 12a | 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> | 12b | | X |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> | 13 | | X |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | 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> | 14b | | 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> | 15 | | 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> | 16 | | 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> | 17 | | 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> | 18 | | 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> | 19 | | X |

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Part IV Checklist of Required Schedules (continued)

| | | Yes | No |
|---|-----|-----|----|
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | 20a | | X |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | |
| 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | 21 | X | |
| 22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | 22 | | X |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> | 23 | X | |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | 24a | | X |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | 25a | | X |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> | 25b | | X |
| 26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> | 26 | | X |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | 27 | | X |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions): | | | |
| a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | 28a | | X |
| b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | 28b | | X |
| c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> | 28c | | X |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | 29 | | X |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | 30 | | X |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | 31 | | X |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | 32 | | X |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | 33 | | X |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | 34 | | X |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | X |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 35b | | |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 36 | | X |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | 37 | | X |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? | 38 | X | |

Note. All Form 990 filers are required to complete Schedule O

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

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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 |
|----|--|-----|----|
| 1a | Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | | |
| | 23 | | |
| 1b | Enter the number of voting members included in line 1a, above, who are independent | | |
| | 23 | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | | X |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? | | X |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | | X |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | | X |
| 6 | Did the organization have members or stockholders? | | X |
| 7a | 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 | |
| 7b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | X | |
| b | Each committee with authority to act on behalf of the governing body? | X | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | | X |

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **VA**
- 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.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records: **The Foundation - (703)519-0013**
500 Montgomery Street, Suite 300, Alexandria, VA 22314

**Recreational Boating and Fishing
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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

1a 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 line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|-------------------------------------|---|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) Jeff Marble Chairman | 5.00 | X | | X | | | | 0. | 0. | 0. |
| (2) Jeff Kinsey Vice Chair | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (3) Maurice Bowen Secretary | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (4) Dan Chesky Treasurer | 1.00 | X | | X | | | | 0. | 0. | 0. |
| (5) Dale Barnes Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (6) Carl Blackwell Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (7) Craig Bonds Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (8) Diane Bristol Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (9) Lenora Clark Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (10) Ron Christofferson Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (11) Chris Edmonston Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (12) Barb Gigar Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (13) Bill Hyatt Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (14) Ken Hammond Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (15) Glenn Hughes Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (16) Joe Lewis Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (17) Ed Mahoney Director | 1.00 | X | | | | | | 0. | 0. | 0. |

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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 line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (18) Mac McKeever Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (19) Mike Nussman Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (20) Jeff Pontius Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (21) Ron Regan Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (22) Lou Sandoval Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (23) Catherine Sparks Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (24) Joey Weller Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (25) Joel Wilkinson Director | 1.00 | X | | | | | | 0. | 0. | 0. |
| (26) Frank Peterson President/CEO | 40.00 | | | X | | | | 273,901. | 0. | 55,869. |
| 1b Sub-total | | | | | | | | 273,901. | 0. | 55,869. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 633,993. | 0. | 175,834. |
| d Total (add lines 1b and 1c) | | | | | | | | 907,894. | 0. | 231,703. |

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 **5**

| | Yes | No |
|---|-----|----|
| 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | X | |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person | | 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 |
|---|--------------------------------------|---------------------|
| Colle + McVoy, 400 First Avenue North, Suite 700, Minneapolis, MN 55401 | Media, creative development, web des | 5,849,217. |
| Walt Disney Parks and Resorts P.O. Box 733121, Dallas, TX 75373 | Media, public relations | 800,000. |
| Blast Analytics & Marketing, 6020 West Oaks Blvd., Suite 260, Rocklin, CA 95765 | Web/SEO consulting, SEM | 403,057. |
| SourceLink 3303 W. Tech Road, Miamisburg, OH 45342 | Database evaluation & data analysis | 362,153. |
| Southwick Associates P.O. Box 6435, Fernandina Beach,, FL 32035 | Media, creative development, web des | 114,488. |

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 **6**

See Part VII, Section A Continuation sheets

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Part VIII Statement of Revenue

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

| | | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 | |
|---|---|---|----------------------|----------------------|---|---|--|--|
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a Federated campaigns | 1a | | | | | | |
| | b Membership dues | 1b | | | | | | |
| | c Fundraising events | 1c | | | | | | |
| | d Related organizations | 1d | | | | | | |
| | e Government grants (contributions) | 1e | 12,301,927. | | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 127,597. | | | | | |
| | g Noncash contributions included in lines 1a-1f: \$ | | | | | | | |
| | h Total. Add lines 1a-1f | | | 12,429,524. | | | | |
| Program Service Revenue | 2 a _____ | Business Code | | | | | | |
| | b _____ | | | | | | | |
| | c _____ | | | | | | | |
| | d _____ | | | | | | | |
| | e _____ | | | | | | | |
| | f All other program service revenue | | | | | | | |
| | g Total. Add lines 2a-2f | | | | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | | 10,770. | | | 10,770. | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | | |
| | 5 Royalties | | | 6,609. | | | 6,609. | |
| | 6 a Gross rents | (i) Real | (ii) Personal | | | | | |
| | | b Less: rental expenses | | | | | | |
| | | c Rental income or (loss) | | | | | | |
| | | d Net rental income or (loss) | | | | | | |
| | 7 a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | | | |
| | | b Less: cost or other basis and sales expenses | | | | | | |
| | | c Gain or (loss) | | | | | | |
| | | d Net gain or (loss) | | | | | | |
| | 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | a | | | | | | |
| | | b Less: direct expenses | b | | | | | |
| | | c Net income or (loss) from fundraising events | | | | | | |
| | 9 a Gross income from gaming activities. See Part IV, line 19 | a | | | | | | |
| b Less: direct expenses | | b | | | | | | |
| c Net income or (loss) from gaming activities | | | | | | | | |
| 10 a Gross sales of inventory, less returns and allowances | a | | | | | | | |
| | b Less: cost of goods sold | b | | | | | | |
| | c Net income or (loss) from sales of inventory | | | | | | | |
| Miscellaneous Revenue | | | Business Code | | | | | |
| 11 a Online advertising | | 900004 | 3,053. | | 3,053. | | | |
| b _____ | | | | | | | | |
| c _____ | | | | | | | | |
| d All other revenue | | | | | | | | |
| e Total. Add lines 11a-11d | | | 3,053. | | | | | |
| 12 Total revenue. See instructions. | | | 12,449,956. | 0. | 3,053. | 17,379. | | |

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Part IX Statement of Functional Expenses

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 | 179,206. | 179,206. | | |
| 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 | 892,701. | 661,586. | 231,115. | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 1,067,925. | 791,610. | 276,315. | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 104,590. | 77,523. | 27,067. | |
| 9 Other employee benefits | 318,748. | 235,817. | 82,931. | |
| 10 Payroll taxes | 124,230. | 91,829. | 32,401. | |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | 15,744. | 7,898. | 7,846. | |
| c Accounting | 20,650. | 10,360. | 10,290. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) | 8,656,092. | 8,626,336. | 29,756. | |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 96,035. | 79,562. | 16,473. | |
| 14 Information technology | 32,291. | 23,936. | 8,355. | |
| 15 Royalties | | | | |
| 16 Occupancy | 193,038. | 143,091. | 49,947. | |
| 17 Travel | 219,013. | 176,949. | 42,064. | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 299,804. | 286,020. | 13,784. | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 42,684. | 31,640. | 11,044. | |
| 23 Insurance | 9,647. | 7,151. | 2,496. | |
| 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 Dues & subscriptions | 126,341. | 114,704. | 11,637. | |
| b Staff development | 10,507. | 7,788. | 2,719. | |
| c Taxes and licenses | 2,018. | 1,496. | 522. | |
| d | | | | |
| e All other expenses | | | | |
| 25 Total functional expenses. Add lines 1 through 24e | 12,411,264. | 11,554,502. | 856,762. | 0. |
| 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 if following SOP 98-2 (ASC 958-720)

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Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year | |
|--|---|---|------------|--------------------|--|
| Assets | 1 Cash - non-interest-bearing | 200. | 1 | 200. | |
| | 2 Savings and temporary cash investments | 1,017,083. | 2 | 1,041,533. | |
| | 3 Pledges and grants receivable, net | 4,427,863. | 3 | 131,632. | |
| | 4 Accounts receivable, net | 5,320. | 4 | 14,295. | |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L | | 6 | | |
| | 7 Notes and loans receivable, net | | 7 | | |
| | 8 Inventories for sale or use | | 8 | | |
| | 9 Prepaid expenses and deferred charges | 50,258. | 9 | 45,056. | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 499,326. | | | |
| | b Less: accumulated depreciation | 413,958. | | | |
| | 11 Investments - publicly traded securities | | 11 | | |
| | 12 Investments - other securities. See Part IV, line 11 | | 12 | | |
| | 13 Investments - program-related. See Part IV, line 11 | | 13 | | |
| | 14 Intangible assets | | 14 | | |
| | 15 Other assets. See Part IV, line 11 | 17,785. | 15 | 17,785. | |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 5,646,561. | 16 | 1,335,869. | | |
| Liabilities | 17 Accounts payable and accrued expenses | 132,635. | 17 | 199,976. | |
| | 18 Grants payable | | 18 | | |
| | 19 Deferred revenue | | 19 | | |
| | 20 Tax-exempt bond liabilities | | 20 | | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | | |
| | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 22 | | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 252,166. | 25 | 188,741. | |
| | 26 Total liabilities. Add lines 17 through 25 | 384,801. | 26 | 388,717. | |
| | Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| 27 Unrestricted net assets | | 5,261,760. | 27 | 947,152. | |
| 28 Temporarily restricted net assets | | | 28 | | |
| 29 Permanently restricted net assets | | | 29 | | |
| Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. | | | | | |
| 30 Capital stock or trust principal, or current funds | | | 30 | | |
| 31 Paid-in or capital surplus, or land, building, or equipment fund | | | 31 | | |
| 32 Retained earnings, endowment, accumulated income, or other funds | | | 32 | | |
| 33 Total net assets or fund balances | 5,261,760. | 33 | 947,152. | | |
| 34 Total liabilities and net assets/fund balances | 5,646,561. | 34 | 1,335,869. | | |

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Part XI Reconciliation of Net Assets

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

| | | |
|---|----|-------------|
| 1 Total revenue (must equal Part VIII, column (A), line 12) | 1 | 12,449,956. |
| 2 Total expenses (must equal Part IX, column (A), line 25) | 2 | 12,411,264. |
| 3 Revenue less expenses. Subtract line 2 from line 1 | 3 | 38,692. |
| 4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 5,261,760. |
| 5 Net unrealized gains (losses) on investments | 5 | |
| 6 Donated services and use of facilities | 6 | |
| 7 Investment expenses | 7 | |
| 8 Prior period adjustments | 8 | -4,353,300. |
| 9 Other changes in net assets or fund balances (explain in Schedule O) | 9 | 0. |
| 10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 947,152. |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|--|----|-----|----|
| 1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O. | | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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 | 2a | | X |
| 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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | 2b | X | |
| c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | 2c | X | |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | X | |
| 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 | 3b | X | |

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Recreational Boating and Fishing

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) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 12,949,082. | 11,409,543. | 12,906,871. | 12,106,204. | 12,429,524. | 61,801,224. |
| 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 Total. Add lines 1 through 3 | 12,949,082. | 11,409,543. | 12,906,871. | 12,106,204. | 12,429,524. | 61,801,224. |
| 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 Public support. Subtract line 5 from line 4. | | | | | | 61,801,224. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| 7 Amounts from line 4 | 12,949,082. | 11,409,543. | 12,906,871. | 12,106,204. | 12,429,524. | 61,801,224. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 490. | 4,348. | 8,692. | 9,152. | 17,379. | 40,061. |
| 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 Total support. Add lines 7 through 10 | | | | | | 61,841,285. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 32,183. |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | | |
|---|----|-------|---|
| 14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) | 14 | 99.94 | % |
| 15 Public support percentage from 2016 Schedule A, Part II, line 14 | 15 | 99.96 | % |
| 16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/> | | | |
| b 33 1/3% support test - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | | |
| 17a 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | | |
| b 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/> | | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/> | | | |

Recreational Boating and Fishing

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

(Complete only if you checked the box on line 10 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 year beginning in) ▶ | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support. (Subtract line 7c from line 6.) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |

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

Section C. Computation of Public Support Percentage

| | | |
|---|----|---|
| 15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2016 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|--|----|---|
| 17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2016 Schedule A, Part III, line 17 | 18 | % |

19a 33 1/3% support tests - 2017. 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 - 2016. 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

Recreational Boating and Fishing

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d 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? 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. | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2). | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below. | | |
| 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)? If "Yes," describe in Part VI when and how the organization made the determination. | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below. | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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. | | |
| 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)? 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. | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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). | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI. | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ). | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ). | | |
| 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))? If "Yes," provide detail in Part VI. | | |
| b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI. | | |
| c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI. | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below. | | |
| b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.) | | |

Recreational Boating and Fishing

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? | | |
| b A family member of a person described in (a) above? | | |
| 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. | | |

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. | | |
| 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. | | |

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). | | |

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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 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). | | |
| 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. | | |

Section E. Type III Functionally Integrated Supporting Organizations

| | | |
|--|--|--|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions). | | |
| 2 Activities Test. Answer (a) and (b) below. | | |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. | | |
| 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. | | |
| 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. | | |
| 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. | | |

Recreational Boating and Fishing

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 Nov. 20, 1970 (explain in Part VI.) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

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

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

| Section C - Distributable Amount | | | Current Year |
|----------------------------------|---|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 | Enter 85% of line 1 | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 | Enter greater of line 2 or line 3 | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). | | |

Recreational Boating and Fishing

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

| Section D - Distributions | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | |
| 4 Amounts paid to acquire exempt-use assets | |
| 5 Qualified set-aside amounts (prior IRS approval required) | |
| 6 Other distributions (describe in Part VI). See instructions. | |
| 7 Total annual distributions. Add lines 1 through 6. | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | |
| 9 Distributable amount for 2017 from Section C, line 6 | |
| 10 Line 8 amount divided by line 9 amount | |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2017 | (iii) Distributable Amount for 2017 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2017 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2017 | | | |
| a | | | |
| b From 2013 | | | |
| c From 2014 | | | |
| d From 2015 | | | |
| e From 2016 | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2017 distributable amount | | | |
| i Carryover from 2012 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f. | | | |
| 4 Distributions for 2017 from Section D, line 7: \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2017 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from 4. | | | |
| 5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. | | | |
| 6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | | |
| 7 Excess distributions carryover to 2018. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2013 | | | |
| b Excess from 2014 | | | |
| c Excess from 2015 | | | |
| d Excess from 2016 | | | |
| e Excess from 2017 | | | |

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

| | |
|---|---|
| Name of the organization Recreational Boating and Fishing Foundation | Employer identification number 54-1915490 |
|---|---|

Organization type (check one):

- | | |
|--------------------|---|
| Filers of: | Section: |
| Form 990 or 990-EZ | <input checked="" type="checkbox"/> 501(c)(3) (enter number) organization |
| | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation |
| | <input type="checkbox"/> 527 political organization |
| Form 990-PF | <input type="checkbox"/> 501(c)(3) exempt private foundation |
| | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | <input type="checkbox"/> 501(c)(3) taxable private foundation |

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

| | |
|--|---|
| Name of organization Recreational Boating and Fishing Foundation | Employer identification number 54-1915490 |
|--|---|

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-----------------------------------|----------------------------|---|
| 1 | | \$ 12,294,238. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| | | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|--|---|
| Name of organization Recreational Boating and Fishing Foundation | Employer identification number 54-1915490 |
|--|---|

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|------------------------------|--|---|----------------------|
| | | \$ _____ | |
| | | \$ _____ | |
| | | \$ _____ | |
| | | \$ _____ | |
| | | \$ _____ | |
| | | \$ _____ | |
| | | \$ _____ | |

| | |
|--|---|
| Name of organization Recreational Boating and Fishing Foundation | Employer identification number 54-1915490 |
|--|---|

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| (e) Transfer of gift | |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| (e) Transfer of gift | |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| (e) Transfer of gift | |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| (e) Transfer of gift | |
|---|--|
| Transferee's name, address, and ZIP + 4 | Relationship of transferor to transferee |
| | |

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017
Open to Public Inspection

Name of the organization **Recreational Boating and Fishing Foundation** Employer identification number **54-1915490**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on 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" on Form 990, Part IV, line 7.

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

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

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 | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register | 2d |

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, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on Form 990, Part IV, line 8.

1a 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 on 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 on Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

**Recreational Boating and Fishing
Foundation**

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" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

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

2a 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 on Part XIII

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

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a 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 on lines 2a, 2b, and 2c should equal 100%.

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

| | Yes | No |
|--|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" on line 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" on 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 |
|--------------------------|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | 426,840. | 341,472. | 85,368. |
| d Equipment | | 72,486. | 72,486. | 0. |
| e Other | | | | |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 85,368.

Recreational Boating and Fishing

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on 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) | | |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) | | |

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

| 1. (a) Description of liability | (b) Book value |
|---|-----------------|
| (1) Federal income taxes | |
| (2) Deferred rent and lease incentives | 188,741. |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) | 188,741. |

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

Recreational Boating and Fishing
Foundation

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | |
|---|----|----|-------------|
| 1 Total revenue, gains, and other support per audited financial statements | | 1 | 12,449,956. |
| 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| a Net unrealized gains (losses) on investments | 2a | | |
| b Donated services and use of facilities | 2b | | |
| c Recoveries of prior year grants | 2c | | |
| d Other (Describe in Part XIII.) | 2d | | |
| e Add lines 2a through 2d | | 2e | 0. |
| 3 Subtract line 2e from line 1 | | 3 | 12,449,956. |
| 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1: | | | |
| a Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b Other (Describe in Part XIII.) | 4b | | |
| c Add lines 4a and 4b | | 4c | 0. |
| 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 | 12,449,956. |

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

| | | | |
|--|----|----|-------------|
| 1 Total expenses and losses per audited financial statements | | 1 | 12,411,264. |
| 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| a Donated services and use of facilities | 2a | | |
| b Prior year adjustments | 2b | | |
| c Other losses | 2c | | |
| d Other (Describe in Part XIII.) | 2d | | |
| e Add lines 2a through 2d | | 2e | 0. |
| 3 Subtract line 2e from line 1 | | 3 | 12,411,264. |
| 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | |
| a Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b Other (Describe in Part XIII.) | 4b | | |
| c Add lines 4a and 4b | | 4c | 0. |
| 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | 5 | 12,411,264. |

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, Line 2:

Management has evaluated the Foundation's tax positions and has concluded that the Foundation has taken no uncertain tax positions that qualify for either recognition or disclosure in the accompanying financial statements.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization **Recreational Boating and Fishing Foundation** Employer identification number **54-1915490**

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|---------------------------------|--------------------------|-----------------------------------|---|--|---|
| California Department of Fish and Wildlife - 1416 Ninth Street, Suite 1080 - Sacramento, CA 95814 | 94-1697567 | 115 | 45,837. | 0. | N/A | N/A | George H.W. Bush Vamos A Pescar Education Fund grant- See Part IV |
| Pennsylvania Fish & Boat Commission - PO Box 67000 - Harrisburg, PA 17106 | 25-1898690 | 115 | 10,000. | 0. | N/A | N/A | George H.W. Bush Vamos A Pescar Education Fund grant- See Part IV |
| Fish and Wildlife Foundation of Florida - 2574 Seagate Drive, Suite 100 - Tallahassee, FL 32301 | 59-3277808 | 501(c)(3) | 9,650. | 0. | N/A | N/A | George H.W. Bush Vamos A Pescar Education Fund grant- See Part IV |
| Georgia Wildlife Resources Division - 2070 U.S. Hwy 278, SE Social Circle, GA 30025 | 58-1130945 | 115 | 20,000. | 0. | N/A | N/A | R3 Program Development Grants- See Part IV |
| Maryland Department of Natural Resources - 580 Taylor Avenue - Annapolis, MD 21401 | 52-6002033 | 115 | 11,025. | 0. | N/A | N/A | R3 Program Development Grants- See Part IV |
| Massachusetts Division of Fisheries and Wildlife - 1 Rabbit Hill Road - Westborough, MA 01581 | 04-6002284 | 115 | 12,000. | 0. | N/A | N/A | R3 Program Development Grants- See Part IV |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 10.
3 Enter total number of other organizations listed in the line 1 table ▶ 0.

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**Recreational Boating and Fishing
Foundation**

Schedule I (Form 990)

54-1915490

Page 1

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

| (a) Name and address of organization or government | (b) EIN | (c) IRC section if applicable | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of non-cash assistance | (h) Purpose of grant or assistance |
|---|------------|-------------------------------|--------------------------|-----------------------------------|---|--|--|
| Michigan Department of Natural Resources - P.O. Box 30028 - Lansing, MI 48909 | 38-6000134 | 115 | 32,110. | 0. | N/A | N/A | R3 Program Development Grants - See Part IV |
| Minnesota Department of Natural Resources - 500 Lafayette Rd. - St. Paul, MN 55155 | 41-6007162 | 115 | 14,756. | 0. | N/A | N/A | R3 Program Development Grants - See Part IV |
| Virginia Department of Game and Inland Fisheries - PO Box 90778 - Henrico, VA 23228 | 54-6001721 | 115 | 9,680. | 0. | N/A | N/A | George H.W. Bush Vamos A Pescar Education Fund grant - See Part IV |
| Washington Department of Fish and Wildlife - 1111 Washington St. SE - Olympia, WA 98501 | 91-1632572 | 115 | 10,000. | 0. | N/A | N/A | R3 Program Development Grants - See Part IV |
| | | | | | | | |
| | | | | | | | |
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Schedule I (Form 990)

**Recreational Boating and Fishing
Foundation**

Schedule I (Form 990) (2017)

54-1915490

Page 2

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|---------------------------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

Part I, Line 2:

All RBFF sub-grantees were required to submit a monthly or quarterly progress report, as spelled out in the sub-grant agreement. Progress reports include the following five distinct sections:

1. General Grant Information - date of report, report period, grant project period, name of grant recipient and grant recipient contact person.

2. Progress in Accomplishing Goals & Objectives - goals and objectives

Part IV Supplemental Information

(actual) which are expected to correspond to the goals and objectives
(planned) of the approved grant application.

3. Difficulties Encountered - information on specific reasons why goals and objectives were not met and resolution/schedule of corrective action plan.

4. Financial Status - detailed line item report (per grant application) which compares actual (year to date) expenses to budget (yearly operating) planned expenses with a final indication of the unspent line item dollars.

5. Activity Anticipated Next Reporting Period - work planned for next reporting period.

In addition to submitting scheduled progress reports, all sub-grantees were required to submit an annual report summarizing accomplishments as well as explaining any milestones not accomplished along with two copies of all printed products and news articles published about the project, as detailed in the sub-grant agreements.

Schedule I, Part II, Line 1(h):

R3 Program Development Grants: Grants for the development of innovative programs to advance angler recruitment, retention and reactivation (R3).

George H.W. Bush Vamos A Pescar Education Fund grants: Grants for promoting fishing and boating participation in multicultural communities.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

Recreational Boating and Fishing Foundation

Employer identification number

54-1915490

Part I Questions Regarding Compensation

| | Yes | No | | | | | | | | |
|--|---|--|--|--|--|---|---|---|--|--|
| <p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)</td> </tr> </table> | <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use | <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence | <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees | <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) | | |
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use | | | | | | | | | |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence | | | | | | | | | |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees | | | | | | | | | |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) | | | | | | | | | |
| <p>b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p> | 1b | | | | | | | | | |
| <p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?</p> | 2 | | | | | | | | | |
| <p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table> | <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract | <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study | <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee | | | | |
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract | | | | | | | | | |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study | | | | | | | | | |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee | | | | | | | | | |
| <p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p> | 4a | X | | | | | | | | |
| <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> | 4b | X | | | | | | | | |
| <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p> | 4c | X | | | | | | | | |
| <p>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> | | | | | | | | | | |
| <p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p> | 5a | X | | | | | | | | |
| <p>b Any related organization?</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p> | 5b | X | | | | | | | | |
| <p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p> | 6a | X | | | | | | | | |
| <p>b Any related organization?</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p> | 6b | X | | | | | | | | |
| <p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III</p> | 7 | X | | | | | | | | |
| <p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III</p> | 8 | X | | | | | | | | |
| <p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p> | 9 | | | | | | | | | |

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Schedule J (Form 990) 2017

**Recreational Boating and Fishing
Foundation**

Schedule J (Form 990) 2017

54-1915490

Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|--|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| (1) Frank Peterson President/CEO | (i) | 238,322. | 34,588. | 991. | 27,291. | 28,578. | 329,770. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (2) James Hemenway SVP - Finance & Admin | (i) | 181,127. | 16,000. | 792. | 19,713. | 28,683. | 246,315. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (3) Stephanie Vatalaro VP - Communications | (i) | 106,211. | 12,500. | 71. | 11,871. | 34,981. | 165,634. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| (4) Maria Knight Director - Online Strategy | (i) | 106,911. | 7,250. | 103. | 11,416. | 34,981. | 160,661. | 0. |
| | (ii) | 0. | 0. | 0. | 0. | 0. | 0. | 0. |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |
| | (i) | | | | | | | |
| | (ii) | | | | | | | |

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

Recreational Boating and Fishing
Foundation

Employer identification number

54-1915490

Form 990, Part III, Line 1, Description of Organization Mission:

RBFF's mission is to implement an informed, consensus-based national outreach strategy that will increase participation in recreational angling and boating and thereby increase public awareness and appreciation of the need to protect, conserve and restore this nation's aquatic natural resources.

Form 990, Part III, Line 4a, Program Service Accomplishments:

With the help of the Take Me Fishing brand, participation in fishing has increased to 49.1 million individuals in 2017.

The backbone of the brand is the TakeMeFishing.org website. Redesigned and launched at the outset of FY17, TakeMeFishing.org now features greater optimization for all screen sizes and formats through responsive design, more prominent state information, how-to videos, and an updated resource center for stakeholders including retention/reactivation toolkits. The revamped Places to Fish and Boat Map includes public fishing and boating spots as well as nearby marinas, license vendors and bait shops.

Take Me Fishing alliances help RBFF and select third parties leverage each other's brand appeal and reach a greater number of consumers than they could on their own. The Take Me Fishing relationship with Walt Disney World Resort, which includes Take Me Fishing-branded fishing and boating activities, and Disney Media Group, which includes exclusive Take Me Fishing placements on select Disney Media platforms, reaches a

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Schedule O (Form 990 or 990-EZ) (2017)

| | | | |
|--------------------------|---|--------------------------------|------------|
| Name of the organization | Recreational Boating and Fishing Foundation | Employer identification number | 54-1915490 |
|--------------------------|---|--------------------------------|------------|

shared target market of multicultural families and drives consumers to TakeMeFishing.org. Other Take Me Fishing partners include the U.S. Fish and Wildlife Service (USFWS), U.S. Forest Service, National Park Service, Bureau of Land Management and Fishing League Worldwide (FLW). These alliances annually produce more than 1,500 consumer-event uploads to TakeMeFishing.org.

National Fishing & Boating Week (NFBW), Free Fishing Days, the George H.W. Bush Vamos A Pescar Education Fund, and promotions of RBFF's list of Top 100 Family Fishing & Boating Spots in America, along with other Take Me Fishing- and Vamos A Pescar-branded developments generate press coverage reaching over 1 billion media impressions.

In FY17, Vamos A Pescar began partnering with Carlos Correa, 2015 American League Rookie of the Year, to attract Hispanics to fishing. Correa played a leading role in the As Vamos a Pescar campaign, which encouraged Hispanic families to get out on the water and, like him, enjoy fishing. In 2017, 4.2 million Hispanics participated in fishing, up more than 20% over the last two years.

Form 990, Part III, Line 4b, Program Service Accomplishments:

Built upon previous Wildlife Management Institute efforts, the resource was developed in partnership with the Aquatic Resources Education Association with support from the Angler R3 State Agency Working Group.

The 2017 Annual State Marketing Workshop, held in Phoenix, Arizona, attracted the highest attendance of any State Marketing Workshop to-date. More than 150 attendees, including 13 state agency directors

| | | | |
|--------------------------|---|--------------------------------|------------|
| Name of the organization | Recreational Boating and Fishing Foundation | Employer identification number | 54-1915490 |
|--------------------------|---|--------------------------------|------------|

or assistant directors, learned about R3 marketing and customer service, and about the results of fellow states' R3 pilot programs.

The year's webinar series also helped grow state partners' marketing capacity. Webinars focused on case studies of several states' R3 success stories.

FY18's annual state marketing programs together yielded unprecedented results. The boat registration reactivation program alone resulted in 50,000 boat registrations and generated \$1.8 million in for the 19 participating state agencies.

To spur additional innovation, RBFF awarded its third year of State R3 Program Grants, funding development of new programs in 8 states.

Form 990, Part III, Line 4c, Program Service Accomplishments:

RBFF funded the Recreational Boating Leadership Council's (RBLC) production of actionable R3 training modules, including a video on how to incorporate multicultural messaging in marketing. The video features West Marine's experience in formulating a more inclusive marketing campaign. Another video highlights Freedom Boat Club's efforts to engage Hispanics, using RBFF free materials and guidance to execute it.

RBFF partners with industry to facilitate nationwide events and engagement. During National Fishing and Boating Week, RBFF teamed with SouthBend and Fishing League Worldwide (FLW) to hold #ReelFun fishing events at 1,600 Walmart stores. Public relations outreach related to the fishing events produced millions of media impressions. SouthBend

| | | | |
|--------------------------|---|--------------------------------|------------|
| Name of the organization | Recreational Boating and Fishing Foundation | Employer identification number | 54-1915490 |
|--------------------------|---|--------------------------------|------------|

and FLW's partnership with RBFF is ongoing, and designed to engage event attendees year-round.

Another continuing partnership -- with Discover Boating -- remains strong. This year, it resulted in almost 140,000 consumer referrals from TakeMeFishing.org properties to DiscoverBoating.com.

Industry support for the George H.W. Bush Vamos A Pescar Education Fund continued in FY18 with a Bass Pro Shops donation of \$50,000.

Form 990, Part VI, Section A, line 7a:

Twenty-two members of the Foundation's Board of Directors are appointed by certain organizations whose purposes relate to recreational boating and fishing.

Form 990, Part VI, Section B, line 11b:

The 990 will be reviewed in detail by the President and the Vice President of Finance & Administration. It will then be posted to a web portal for review by the full Board of Directors prior to filing.

Form 990, Part VI, Section B, Line 12c:

Conflict of interest disclosure forms are completed annually by all directors and employees. Forms are reviewed by the VP of Finance & Administration to ensure compliance. Board members who have a potential conflict of interest with any board action recuse themselves from voting on such action.

Form 990, Part VI, Section B, Line 15a:

| | | | |
|--------------------------|---|--------------------------------|------------|
| Name of the organization | Recreational Boating and Fishing Foundation | Employer identification number | 54-1915490 |
|--------------------------|---|--------------------------------|------------|

Compensation for the President/CEO is reviewed annually by the Executive Committee of the board of directors. Compensation is documented in an annual review memorandum. Initial compensation for officers and other key employees is approved by the Executive Committee. Annual compensation adjustments are reviewed and approved by the President/CEO. Total compensation for the organization is reviewed and approved annually by the Finance Committee of the board of directors and incorporated into the annual budget which is approved by the full board of directors.

Form 990, Part VI, Section C, Line 19:

The Foundation makes its governing documents, conflict of interest policy, and financial statements available to the public upon request.

Form 990, Part IX, Line 11g, Other Fees:

Media, Research, Creative Development, Consultants and Temporary Labor:

| | |
|--|------------|
| Program service expenses | 8,626,336. |
| Management and general expenses | 29,756. |
| Fundraising expenses | 0. |
| Total expenses | 8,656,092. |
| Total Other Fees on Form 990, Part IX, line 11g, Col A | 8,656,092. |

Form 990, Part XI, Line 8- Prior Period Adjustments:

The balance of net assets as of April 1, 2016 reported in the financial statements was restated to correct errors in cash to accrual conversion calculations that accumulated in the Foundation's external financial statements prior to the current Cooperative Agreement with USFWS. The result of the restatement decreased grant receivables and net assets by \$4,353,300 as of April 1, 2016. This restatement had no impact on

| | |
|--|--|
| Name of the organization Recreational Boating and Fishing Foundation | Employer identification number 54-1915490 |
|--|--|

cumulative cash disbursements and receipts as reported to USFWS.

Form 990, Part XII, Line 2c:

RBFF's Board of Directors assumes responsibility for oversight of the audit, including selection of the independent accountant. This process is consistent with prior years.

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No. 1545-0687

For calendar year 2017 or other tax year beginning **APR 1, 2017** and ending **MAR 31, 2018**

2017

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

| | | | |
|--|----------------------|--|--|
| <p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)</p> <p>C Book value of all assets at end of year 1,335,869.</p> | <p>Print or Type</p> | <p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) Recreational Boating and Fishing Foundation</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 500 Montgomery Street, No. 300</p> <p>City or town, state or province, country, and ZIP or foreign postal code Alexandria, VA 22314</p> <p>F Group exemption number (See instructions.) ▶</p> <p>G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p> | <p>D Employer identification number (Employers' trust, see instructions.) 54-1915490</p> <p>E Unrelated business activity codes (See instructions.) 900004</p> |
|--|----------------------|--|--|

H Describe the organization's primary unrelated business activity. ▶ **Online advertising**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
 If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **The Foundation** Telephone number ▶ **(703) 519-0013**

| Part I | Unrelated Trade or Business Income | (A) Income | (B) Expenses | (C) Net |
|--------|--|------------|--------------|---------|
| 1a | Gross receipts or sales | | | |
| b | Less returns and allowances | | | |
| | c Balance ▶ | 1c | | |
| 2 | Cost of goods sold (Schedule A, line 7) | 2 | | |
| 3 | Gross profit. Subtract line 2 from line 1c | 3 | | |
| 4a | Capital gain net income (attach Schedule D) | 4a | | |
| b | Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797) | 4b | | |
| c | Capital loss deduction for trusts | 4c | | |
| 5 | Income (loss) from partnerships and S corporations (attach statement) | 5 | | |
| 6 | Rent income (Schedule C) | 6 | | |
| 7 | Unrelated debt-financed income (Schedule E) | 7 | | |
| 8 | Interest, annuities, royalties, and rents from controlled organizations (Sch. F) | 8 | | |
| 9 | Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G) | 9 | | |
| 10 | Exploited exempt activity income (Schedule I) | 10 | 3,053. | 9,500. |
| 11 | Advertising income (Schedule J) | 11 | | |
| 12 | Other income (See instructions; attach schedule) Statement 1 | 12 | 4,875. | 4,875. |
| 13 | Total. Combine lines 3 through 12 | 13 | 7,928. | 9,500. |
| | | | | -6,447. |
| | | | | -1,572. |

| Part II | Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.) | (A) Income | (B) Expenses | (C) Net |
|---------|---|------------|--------------|---------|
| 14 | Compensation of officers, directors, and trustees (Schedule K) | 14 | | |
| 15 | Salaries and wages | 15 | | |
| 16 | Repairs and maintenance | 16 | | |
| 17 | Bad debts | 17 | | |
| 18 | Interest (attach schedule) | 18 | | |
| 19 | Taxes and licenses | 19 | | |
| 20 | Charitable contributions (See instructions for limitation rules) | 20 | | |
| 21 | Depreciation (attach Form 4562) | 21 | | |
| 22 | Less depreciation claimed on Schedule A and elsewhere on return | 22a | | |
| 23 | Depletion | 23 | | |
| 24 | Contributions to deferred compensation plans | 24 | | |
| 25 | Employee benefit programs | 25 | | |
| 26 | Excess exempt expenses (Schedule I) | 26 | | |
| 27 | Excess readership costs (Schedule J) | 27 | | |
| 28 | Other deductions (attach schedule) | 28 | | |
| 29 | Total deductions. Add lines 14 through 28 | 29 | | 0. |
| 30 | Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13 | 30 | | -1,572. |
| 31 | Net operating loss deduction (limited to the amount on line 30) See Statement 2 | 31 | | |
| 32 | Unrelated business taxable income before specific deduction. Subtract line 31 from line 30 | 32 | | -1,572. |
| 33 | Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions) | 33 | | 1,000. |
| 34 | Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32 | 34 | | -1,572. |

Recreational Boating and Fishing Foundation

Form 990-T (2017)

54-1915490

Page 2

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation.
 Controlled group members (sections 1561 and 1563) check here See instructions and:
 a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
 (1) \$ _____ (2) \$ _____ (3) \$ _____
 b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____
 (2) Additional 3% tax (not more than \$100,000) \$ _____
 c Income tax on the amount on line 34 **35c** 0.

36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from:
 Tax rate schedule or Schedule D (Form 1041) **36**

37 Proxy tax. See instructions **37**

38 Alternative minimum tax **38**

39 Tax on Non-Compliant Facility Income. See instructions **39**

40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies **40** 0.

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **41a**

41b Other credits (see instructions) **41b**

41c General business credit. Attach Form 3800 **41c**

41d Credit for prior year minimum tax (attach Form 8801 or 8827) **41d**

41e Total credits. Add lines 41a through 41d **41e**

42 Subtract line 41e from line 40 **42** 0.

43 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule) **43**

44 Total tax. Add lines 42 and 43 **44** 0.

45a Payments: A 2016 overpayment credited to 2017 **45a**

45b 2017 estimated tax payments **45b**

45c Tax deposited with Form 8868 **45c**

45d Foreign organizations: Tax paid or withheld at source (see instructions) **45d**

45e Backup withholding (see instructions) **45e**

45f Credit for small employer health insurance premiums (Attach Form 8941) **45f**

45g Other credits and payments: Form 2439 Form 4136 Other _____ Total **45g**

46 Total payments. Add lines 45a through 45g **46**

47 Estimated tax penalty (see instructions). Check if Form 2220 is attached **47**

48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed **48** 0.

49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid **49** 0.

50 Enter the amount of line 49 you want: Credited to 2018 estimated tax Refunded **50**

Part V Statements Regarding Certain Activities and Other Information (see instructions)

51 At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here **Yes** **No** X

52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. **Yes** **No** X

53 Enter the amount of tax-exempt interest received or accrued during the tax year \$

Sign Here

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

Signature of officer _____ Date _____ Title **SVP Finance & Admin**

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

Paid Preparer Use Only

Print/Type preparer's name: **Nicole M. Prince, CPA**
 Preparer's signature: *Nicole M Prince*
 Date: **08/10/18**
 Check if self-employed PTIN: **P01315245**

Firm's name: **Rogers & Company PLLC**
 Firm's EIN: **58-2676261**
 Firm's address: **8300 Boone Boulevard, Suite 600 Vienna, VA 22182**
 Phone no.: **(703) 893-0300**

Form 990-T (2017)

Recreational Boating and Fishing

Form 990-T (2017) Foundation

54-1915490

Page 3

Schedule A - Cost of Goods Sold. Enter method of inventory valuation **N/A**

| | | | | | |
|--|----|--|--|---|--------|
| 1 Inventory at beginning of year | 1 | | 6 Inventory at end of year | 6 | |
| 2 Purchases | 2 | | 7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2 | 7 | |
| 3 Cost of labor | 3 | | 8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? | | Yes No |
| 4a Additional section 263A costs (attach schedule) | 4a | | | | |
| b Other costs (attach schedule) | 4b | | | | |
| 5 Total. Add lines 1 through 4b | 5 | | | | |

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)
(see instructions)

1. Description of property

(1)
(2)
(3)
(4)

| 2. Rent received or accrued | | 3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule) |
|---|---|---|
| (a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) | (b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) | |
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| Total | 0. | Total 0. |

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) **0.**

(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B) **0.**

Schedule E - Unrelated Debt-Financed Income (see instructions)

| 1. Description of debt-financed property | 2. Gross income from or allocable to debt-financed property | 3. Deductions directly connected with or allocable to debt-financed property | | |
|---|---|--|--|---|
| | | (a) Straight line depreciation (attach schedule) | (b) Other deductions (attach schedule) | |
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| 4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) | 5. Average adjusted basis of or allocable to debt-financed property (attach schedule) | 6. Column 4 divided by column 5 | 7. Gross income reportable (column 2 x column 6) | 8. Allocable deductions (column 6 x total of columns 3(a) and 3(b)) |
| (1) | | % | | |
| (2) | | % | | |
| (3) | | % | | |
| (4) | | % | | |
| Totals | | | 0. | 0. |
| Total dividends-received deductions included in column 8 | | | | 0. |

Enter here and on page 1, Part I, line 7, column (A). **0.**

Enter here and on page 1, Part I, line 7, column (B). **0.**

Form 990-T (2017)

Recreational Boating and Fishing

Form 990-T (2017) Foundation

54-1915490

Page 4

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

| 1. Name of controlled organization | 2. Employer identification number | Exempt Controlled Organizations | | | |
|------------------------------------|-----------------------------------|---|-------------------------------------|---|--|
| | | 3. Net unrelated income (loss) (see instructions) | 4. Total of specified payments made | 5. Part of column 4 that is included in the controlling organization's gross income | 6. Deductions directly connected with income in column 5 |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |

Nonexempt Controlled Organizations

| 7. Taxable income | 8. Net unrelated income (loss) (see instructions) | 9. Total of specified payments made | 10. Part of column 9 that is included in the controlling organization's gross income | 11. Deductions directly connected with income in column 10 |
|-------------------|---|-------------------------------------|---|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| Totals | | | Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A). 0. | Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B). 0. |

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach schedule) | 4. Set-asides (attach schedule) | 5. Total deductions and set-asides (col. 3 plus col. 4) |
|--------------------------|---------------------|---|---------------------------------|---|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| Totals | | Enter here and on page 1, Part I, line 9, column (A). 0. | | Enter here and on page 1, Part I, line 9, column (B). 0. |

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

| 1. Description of exploited activity | 2. Gross unrelated business income from trade or business | 3. Expenses directly connected with production of unrelated business income | 4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7. | 5. Gross income from activity that is not unrelated business income | 6. Expenses attributable to column 5 | 7. Excess exempt expenses (column 6 minus column 5, but not more than column 4). |
|--------------------------------------|---|---|--|---|--------------------------------------|--|
| (1) Website | | | | | | |
| (2) advertising | 3,053. | 9,500. | -6,447. | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals | | Enter here and on page 1, Part I, line 10, col. (A). 3,053. | Enter here and on page 1, Part I, line 10, col. (B). 9,500. | | | Enter here and on page 1, Part II, line 26. 0. |

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|--|-----------------------------|-----------------------------|--|-----------------------|---------------------|---|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals (carry to Part II, line (5)) | | 0. | 0. | | | 0. |

Form 990-T (2017)

Recreational Boating and Fishing
Foundation

Form 990-T (2017)

54-1915490

Page 5

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

| 1. Name of periodical | 2. Gross advertising income | 3. Direct advertising costs | 4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7. | 5. Circulation income | 6. Readership costs | 7. Excess readership costs (column 6 minus column 5, but not more than column 4). |
|------------------------------------|--|--|--|-----------------------|---------------------|---|
| (1) | | | | | | |
| (2) | | | | | | |
| (3) | | | | | | |
| (4) | | | | | | |
| Totals from Part I | 0. | 0. | | | | 0. |
| | Enter here and on page 1, Part I, line 11, col. (A). | Enter here and on page 1, Part I, line 11, col. (B). | | | | Enter here and on page 1, Part II, line 27. |
| Totals, Part II (lines 1-5) | 0. | 0. | | | | 0. |

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

| 1. Name | 2. Title | 3. Percent of time devoted to business | 4. Compensation attributable to unrelated business |
|--|----------|--|--|
| (1) | | % | |
| (2) | | % | |
| (3) | | % | |
| (4) | | % | |
| Total. Enter here and on page 1, Part II, line 14 | | | 0. |

Form 990-T (2017)

Form 990-T Other Income Statement 1

| Description | Amount |
|---|--------|
| Parking and qualified transportation benefits provided to employees | 4,875. |
| Total to Form 990-T, Page 1, line 12 | 4,875. |

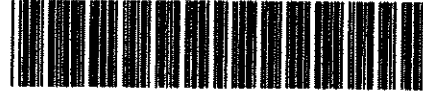
Form 990-T Net Operating Loss Deduction Statement 2

| Tax Year | Loss Sustained | Loss Previously Applied | Loss Remaining | Available This Year |
|-----------------------------------|----------------|-------------------------|----------------|---------------------|
| 03/31/13 | 13,997. | 1,855. | 12,142. | 12,142. |
| 03/31/14 | 1,069. | 0. | 1,069. | 1,069. |
| 03/31/15 | 2,298. | 0. | 2,298. | 2,298. |
| NOL Carryover Available This Year | | | 15,509. | 15,509. |

Form 990-T Schedule I - Expenses Directly Connected with Production of Unrelated Business Income Statement 3

| Description | Activity Number | Amount | Total |
|---|-----------------|--------|--------|
| Consulting for ad software | | 9,500. | |
| - SubTotal - | 1 | | 9,500. |
| Total of Form 990-T, Schedule I, Column 3 | | | 9,500. |

**2017 Virginia Corporation
 Income Tax Return**



FISCAL or Attention: Return must be filed electronically. Use this form only if you have an approved waiver.
 SHORT Year Filer: Beginning Date April 1, 2017; Ending Date March 31, 2018
 Short Year Return Change in Accounting Period

Official Use Only

By checking the box to the right, I (we) authorize the Department to discuss this return with the undersigned preparer. →

| | | | |
|--|--|--|--------------------------|
| FEIN 54-1915490 | | Check all that apply: <input type="checkbox"/> Initial Filer <input type="checkbox"/> Name Change <input type="checkbox"/> Mailing Address Change <input type="checkbox"/> Physical Address Change | |
| Name Recreational Boating and Fishing Foundation | | | |
| Mailing Address 500 Montgomery Street, No. 300 | | | |
| City or Town Alexandria | | State VA | ZIP Code 22314 |
| Physical Address (if different from Mailing Address) | | Entity Type Code NP | |
| Physical City or Town | | State | ZIP Code |
| | | NAICS 541800 | |
| Date Incorporated 10/07/1998 | State or Country of Incorporation VIRGINIA | Description of Business Activity Online advertising | |

| | | |
|--|---|---|
| <p>Check Applicable Boxes</p> <input type="checkbox"/> Consolidated - Sch. 500AC Enclosed <input type="checkbox"/> Combined - Sch. 500AC Enclosed <input type="checkbox"/> Change in Filing Status <input type="checkbox"/> Multistate Sch. 500A Enclosed <input type="checkbox"/> Schedule 500AB Enclosed <input checked="" type="checkbox"/> Nonprofit Corporation Enter number of affiliates _____ | <p>Final Return</p> <input type="checkbox"/> Final Return - Check here and applicable boxes below. <input type="checkbox"/> Withdrawn <input type="checkbox"/> Dissolved - No longer liable for tax. Dissolved Date _____ <input type="checkbox"/> Merged Merger Date _____ Merged FEIN # _____ <input type="checkbox"/> S Corp Effective _____ | <p>Corporate Telecommunications Company</p> Enter amount from Form 500T, Line 7: _____ .00 <p>Noncorporate Telecommunications Company Check box and enter amount from Form 500T, Line 10: <input type="checkbox"/> _____ .00 <p>Electric Supplier Company Enter amount from Sch. 500EL, Line 7 or 14: _____ .00</p> </p> |
|--|---|---|

| | | |
|--|---|---|
| <p>Amended Return Complete Form 500 and Schedule 500ADJ. Enclose an explanation of changes to income and modifications. DO NOT FILE THIS FORM TO CARRY BACK A NET OPERATING LOSS. File Form 500NOLD.</p> | <input type="checkbox"/> Amended Return - Check here and other applicable boxes. <input type="checkbox"/> Federal Audit - Enclose copy of IRS final determination. <input type="checkbox"/> Schedule 500A Changes <input type="checkbox"/> Schedule 500ADJ Changes | <input type="checkbox"/> Nonrefundable or Refundable Credit Change <input type="checkbox"/> Schedule 500AB Changes <input type="checkbox"/> Capital Loss Carryback <input type="checkbox"/> Other - Enclose explanation. |
|--|---|---|

Questions and Related Information

A Have you made any payments to an affiliated corporation, a related individual, or other related entity for interest, royalties or other expenses related to intangible property (patents, trademarks, copyrights, and similar intangible property)? If yes, complete and enclose Schedule 500AB.
 Enter Exception amount from Schedule 500AB, Line 8 **A** _____ .00
B ~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~

B RESERVED FOR FUTURE USE.

C If a net operating loss deduction was claimed in computing federal taxable income on the U.S. Corporation Income Tax Return, provide the requested information. If a NOL resulted from a merger, enter the FEIN of the company generating the NOL prior to the merger date.
 FEIN _____
 (If there are NOLs for more than one year, enclose a schedule for each year with the information requested in Section C.)

(1) Year of loss _____
 (2) Federal NOL _____ .00
 (3) Percent of federal NOL used this year _____ %

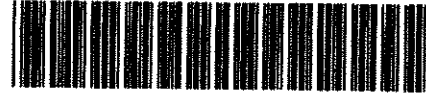
D If Pass-Through Entity Withholding is claimed, enter the number of Schedules VK-1 and complete and enclose Schedule 500ADJ, Page 2. **D** _____

E Has your federal income tax liability been redetermined with the IRS and finalized for any prior year(s) that has not previously been reported to the Department? If yes, provide the year(s). Year **E** _____
 Year _____

F Location of corporation's books 500 Montgomery Street, Suite 300, Alexan Year _____

Contact for corporation's books **The Foundation** Contact phone number **(703)519-0013**

FEIN
54-1915490



INCOME

| | | |
|---|----|-----------|
| 1. Federal taxable income (from enclosed federal return) | 1. | -1572 .00 |
| 2. Total additions from Schedule 500ADJ, Section A, Line 7 | 2. | .00 |
| 3. Total (add Lines 1 and 2) | 3. | -1572 .00 |
| 4. Total subtractions from Schedule 500ADJ, Section B, Line 10 | 4. | .00 |
| 5. Balance (subtract Line 4 from Line 3) | 5. | -1572 .00 |
| 6. Savings and Loan Association's Bad Debt Deduction (see instructions) | 6. | .00 |
| 7. Virginia taxable income (subtract Line 6 from Line 5) | 7. | -1572 .00 |

TAX COMPUTATION

8. Multistate Corporation - If business conducted within and without Virginia (Multistate Corporation), enclose Schedule 500A and complete Lines 8(a) through 8(d). If entire business conducted in Virginia, skip to Line 9.

| | | |
|--|------|-----|
| (a) Income subject to Virginia tax from Schedule 500A, Section B, Line 3(j) | 8(a) | .00 |
| (b) Apportionment factor percentage from Schedule 500A, Section B, Line 1 or Line 2(g) | 8(b) | % |
| (c) Nonapportionable investment function income from Schedule 500A, Section B, Line 3(c) | 8(c) | .00 |
| (d) Nonapportionable investment function loss from Schedule 500A, Section B, Line 3(e) | 8(d) | .00 |

9. Income tax (6% of Line 7 or 6% of Line 8(a))

| | |
|----|-------|
| 9. | 0 .00 |
|----|-------|

PAYMENTS AND CREDITS

| | | |
|---|-----|-----|
| 10. Nonrefundable tax credits: Enter the amount from Schedule 500CR, Section 2, Part 1, Line 1B | 10. | .00 |
| 11. Adjusted corporate tax (subtract Line 10 from Line 9) | 11. | .00 |
| 12. 2017 estimated Virginia income tax payments including overpayment credit from 2016 | 12. | .00 |
| 13. Extension payment | 13. | .00 |
| 14. Refundable tax credits from Schedule 500CR, Section 4, Part 1, Line 1A | 14. | .00 |
| 15. Pass-through entity total withholding from Schedule 500ADJ, Section D | 15. | .00 |
| 16. Total payments and credits (add Lines 12 through 15) | 16. | .00 |

REFUND OR TAX DUE

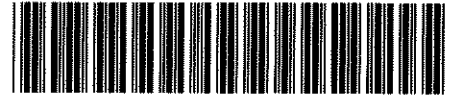
| | | |
|---|-----|-----|
| 17. Tax owed (if Line 11 is greater than Line 16, subtract Line 16 from Line 11) | 17. | .00 |
| 18. Penalty (see instructions) | 18. | .00 |
| 19. Interest (see instructions) | 19. | .00 |
| 20. Additional charge from Form 500C, Line 17 (enclose Form 500C) | 20. | .00 |
| 21. Total due (add Lines 17 through 20) | 21. | .00 |
| 22. Overpayment (if Line 16 is greater than Line 11, subtract Line 11 from Line 16) | 22. | .00 |
| 23. Amount to be credited to 2018 estimated tax | 23. | .00 |
| 24. Amount to be refunded (subtract Line 23 from Line 22) | 24. | .00 |

I, the undersigned president, vice-president, treasurer, assistant treasurer, chief accounting officer, or other officer duly authorized to act on behalf of the corporation for which this return is made, declare under the penalties provided by law that this return (including any accompanying schedules and statements) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the income tax laws of the Commonwealth of Virginia. If prepared by a person other than the taxpayer, this declaration is based on all information of which he or she has any knowledge.

| | | |
|---|---|--|
| Date 8/13/18 | Signature of Officer | Title SVP Finance & Admin |
| Printed Name of Officer James Hemenway | | Phone Number |
| Print Preparer's Name and Firm Name Nicole M. Prince, CPA Rogers & Company PLLC | | Preparer Phone Number (703) 893-0300 |
| Date 08/10/18 | Individual or Firm, Signature of Preparer | Address of Preparer 8300 Boone Boulevard, Suite Vienna, VA 22182 |
| Preparer's FEIN, PTIN, or SSN P01315245 | | Approved Vendor Code 1019 |

IMPORTANT: INCLUDE A COPY OF YOUR FEDERAL RETURN WITH THIS RETURN

Schedule of Federal
Line Items



Enclose Schedule 500FED with your Virginia Corporation Income Tax Return, Form 500.
Schedule 500FED does not replace the requirement to enclose a complete federal Form 1120 with your Virginia return.

Name as shown on Virginia return Recreational Boating and Fishing Found FEIN 54-1915490

Form 1120 - Deductions and Taxable Income

| | | |
|---|----|----------|
| 1. Domestic Production Activities Deduction | 1. | .00 |
| 2. Federal Taxable Income before NOL and Special Deductions | 2. | -1572.00 |
| 3. Net Operating Loss Deduction | 3. | .00 |
| 4. Special Deductions | 4. | 1000.00 |
| 5. Federal Taxable Income after NOL and Special Deductions | 5. | -1572.00 |

Form 1120, Schedule C - Dividends and Special Deductions

| | | |
|------------------------------|----|-----|
| 6. Subpart F Income | 6. | .00 |
| 7. Foreign Dividend Gross-Up | 7. | .00 |

Form 1120, Schedule K or M-3

| | | |
|------------------------|----|-----|
| 8. Tax Exempt Interest | 8. | .00 |
|------------------------|----|-----|

Form 5884 - Work Opportunity Credit

| | | |
|--|----|-----|
| 9. Salaries and Wages not deducted due to the WOTC | 9. | .00 |
|--|----|-----|

Form 4562 - Special Depreciation Allowance and Other Depreciation

| | | |
|---|-----|-----|
| 10. Special depreciation allowance for qualified property placed in service during the taxable year | 10. | .00 |
| 11. Property subject to 168(f)(1) election | 11. | .00 |
| 12. Other depreciation | 12. | .00 |

Form 1118, Schedule A - Income or Loss Before Adjustments - Gross Income or Loss

| | | |
|---|-----|-----|
| 13. Total: Deemed Dividends (Exclude Gross-up) | 13. | .00 |
| 14. Total: Deemed Dividend (Gross-up) | 14. | .00 |
| 15. Total: Other Dividends (Exclude Gross-up) | 15. | .00 |
| 16. Total: Other Dividends (Gross-up) | 16. | .00 |
| 17. Total: Interest | 17. | .00 |
| 18. Total: Gross Rents, Royalties, and License Fees | 18. | .00 |
| 19. Total: Gross Income from Performance of Services | 19. | .00 |
| 20. Total: Other | 20. | .00 |
| 21. Total: Total Gross Income or Loss from Outside the US | 21. | .00 |

Form 1118, Schedule A - Income or Loss Before Adjustments - Deductions

| | | |
|---|-----|-----|
| 22. Total: Definitely Allocable - Rental, Royalty, and Licensing Expenses - Depreciation, Depletion, and Amortization | 22. | .00 |
| 23. Total: Definitely Allocable - Rental, Royalty, and Licensing Expenses - Other Expenses | 23. | .00 |
| 24. Total: Definitely Allocable - Expenses Related to Gross Income from Performance of Services | 24. | .00 |
| 25. Total: Definitely Allocable - Other Definitely Allocable Deductions | 25. | .00 |
| 26. Total: Total Definitely Allocable Deductions | 26. | .00 |
| 27. Total: Apportioned Share of Deductions not Definitely Allocable | 27. | .00 |
| 28. Total: Net Operating Loss Deduction | 28. | .00 |
| 29. Total: Total Deductions | 29. | .00 |

Form 1118, Schedule A - Income or Loss Before Adjustments - Total Income

| | | |
|--|-----|-----|
| 30. Total: Total Income or (Loss) Before Adjustments | 30. | .00 |
|--|-----|-----|



United States Department of the Interior

FISH AND WILDLIFE SERVICE
Falls Church, Virginia 22045



In Reply Refer To:
AWSR/POP

March 22, 2018

Mr. Frank Peterson
President
Recreational Boating and Fishing Foundation
500 Montgomery Street, Suite 300
Alexandria, Virginia 22314

DUNS: 080996981

Subject: Notice of Cooperative Agreement Award F18AC00145

Dear Mr. Peterson:

Your organization's application for Federal financial assistance titled "*National Outreach and Communication Program Notice for Funding Opportunity for Federal Fiscal Years 2018-2022*" submitted to the U.S. Fish and Wildlife Service's (Service) National Outreach and Communication Program (NOCP) CFDA Program 15.653 is approved. This award is made under the authority of the Sportfishing and Boating Safety Act of 1998 (Public Law 105-178) and subsequent reauthorizations. This award is made based on Service approval of your organization's proposal signed on February 21, 2018, hereby incorporated by reference into this award. Funds under this award are to be used to:

Implement strategies identified in the Strategic Plan for the National Outreach and Communication Program (NOCP), including activities to: 1) improve communications with anglers, boaters, and the general public regarding angling and boating opportunities; 2) reduce barriers to participation in angling and boating; 3) advance the adoption of sound angling and boating practices; 4) promote conservation and the responsible use of the nation's aquatic resources; and 5) further safety in angling and boating.

In addition to implementing the program outlined above the parties agree to collaborate under the criteria outlined in the cooperative agreement. Specifically:

The RBFF staff will:

- 1) Actively seek guidance from Service staff with new initiatives and program direction.

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- 2) Seek input from the Service Director (or designee) on their organization's administration, program focus, and normal operations as these pertain to issues presented to the RBFF Board of Directors for input, review, or comments, including participating in the comprehensive and intensive strategic planning development process for RBFF fiscal years 2020-2023.
- 3) Seek to implement RBFF programs on individual national fish hatcheries and national wildlife refuges as jointly agreed upon.
- 4) Ensure Service staff are invited to participate in RBFF sub-grant award processes where Service funding will be the primary funding source of the sub-award.
- 5) Actively promote Service programs and initiatives related to fishing, boating and aquatic conservation on RBFF websites, social media platforms and publications as appropriate.

The Service staff will:

- 1) Participate in advisory committees for the evaluation and selection of RBFF subgrant awards;
- 2) Facilitate the participation of individual national fish hatcheries and national wildlife refuges in the implementation of RBFF programs as agreed upon;
- 3) Participate in the interview process for senior level RBFF staff selections, along with members of the RBFF staff and/or Board of Directors;
- 4) Serve as the liaison between RBFF and various federal and state agencies and actively encourage such agencies to participate in RBFF programs; and
- 5) Actively promote RBFF programs on websites and publications managed by the Service as appropriate.

The performance period of this award is April 1, 2018 through March 31, 2023. This is the period of Federal sponsorship. This project will be funded incrementally over time provided the Recipient makes satisfactory progress each fiscal year with implementing strategies and activities associated with the NOCP and complies with the terms and conditions of this award as stated herein. If the Recipient meets these conditions, then it shall submit annual budget amendments that include a federal form SF424, a detailed budget narrative and other applicable information to the Service for review and approval. Requests to extend the period of performance must be submitted to the Project Officer before the last day of the period of performance.

The Service's obligation to provide incremental funding up to the total anticipated award amount is contingent on: 1) the Recipient making satisfactory performance in implementing strategies and activities associated with the NOCP, and 2) the availability of funds. No legal liability on the part of the Service exists unless and until the Service obligates funds and notifies the Recipient in writing that funds are available for the purposes of this award.

This award is funded as follows:

| | <u>Service</u> | <u>Recipient</u> |
|---------------------------------------|------------------------|------------------|
| This obligation (Fiscal Year 2018) | \$12,052,354.68 | \$0 |
| Award Total: | \$12,052,354.68 | \$0 |

Pre-award Costs

The Recipient is authorized to be reimbursed for all direct pre-award expenses incurred 14 calendar days prior to the April 1, 2018 date of this award and necessary to comply with the proposed project schedule/period of performance. Pre-award expenses are allowable only to the extent they are authorized by the approved SF-424, scope of work, and project budget hereby incorporated by reference under this award.

Cost-share

The Recipient will provide additional cost-share for this project in an effort to leverage Federal funds and to maximize the benefits of this agreement. Non-Federal contributions will come in the form of cash and/or in-kind services. Cash donations will be managed by the Recipient. Cash and in-kind contributions must be used for purposes eligible as outlined in this agreement.

All in-kind, non-Federal services and contributions will be tracked by the Recipient. The value of the in-kind contributions such as product use and incorporation in industry packaging, public service announcement placements, etc. will be supported by documentation from each provider with the value of the contribution described and determined. The Board of Directors of the Recipient will be responsible for setting annual in-kind service/contribution objectives for the RBFF and tracking the progress of the RBFF in achieving these objectives. The value of these contributions should be reported on the SF-425 as part of the total Recipient costs.

Program Income

The approved project includes activities that will generate program income. Income earned during the period of performance of this award shall be retained by the Recipient. Program income generated as a result of this cooperative agreement will be added to the funds committed for this program by the Service and used to advance program objectives. Recipient must report program income generated through the performance of this project on the Standard Form (SF) 425, Federal Financial Report form (see Reporting Requirements section below).

System for Award Management (SAM) Registration

Under the terms and conditions of this award, your organization must maintain an active SAM registration at <https://www.sam.gov/portal/public/SAM/> until the final financial report is submitted or final payment is received, whichever is later. If your organization's SAM registration expires during the required period, the Service will suspend payment under this and all other Service awards to your organization until you update your organization's SAM registration.

Terms of Acceptance

Acceptance of a financial assistance award (i.e., grant or cooperative agreement) from the Service carries with it the responsibility to be aware of and comply with the terms and conditions applicable to the award. Acceptance is defined as the start of work, drawing down or requesting funds, or accepting the award via electronic means. Awards are based on the application submitted to and approved by the Service. Awards are subject to the terms and conditions incorporated into the notice of award either by direct citation or by reference to the following: Federal regulations; program legislation or regulation; and special award terms and conditions. **The terms and conditions of Service awards flow down to subrecipients and contractors, unless a particular award term or condition specifically indicates otherwise. The Federal regulations applicable to Service recipients and their subrecipients and**

contractors are listed by recipient type in the Service Financial Assistance Award Terms and Conditions posted on the Internet at <http://www.fws.gov/gants/>. If you do not have access to the Internet and require a printed copy of the award terms and conditions, contact the Service Project Officer identified below.

If Recipient decides to not accept this award, Recipient must notify the Service Project Officer in writing within 30 calendar days of that decision.

Special Conditions and Provisions

Environmental Compliance Reviews

Recipients of Federal grants and cooperative agreements are responsible for ensuring that all project activities comply with the requirements of the National Environmental Policy Act (NEPA), Section 7 of the Endangered Species Act (ESA), and Section 106 of the National Historic Preservation Act (NHPA).

Equipment

Equipment authorized for purchase and similar use under this award will be managed according to 43 CFR 12.72 unless advised otherwise by the Service.

Publications

Recipient shall not publicize or otherwise circulate promotional material (such as advertisements, sales brochures, press releases, speeches, still and motion pictures, articles, manuscripts or other publications) which states or implies governmental, Departmental, bureau, or government employee endorsement of a product, service, or position that the recipient represents. No release of information relating to this award may state or imply that the Government approves of the recipient's work products, or considers the recipient's work product to be superior to other products or services.

All information submitted for publication or public releases of information regarding this project shall carry the following disclaimer: "The views and conclusions contained in this document are those of the authors and should not be interpreted as representing the opinions or policies of the U.S. Government. Mention of trade names or commercial products does not constitute their endorsement by the U.S. Government." Recipient must obtain prior Government approval for any public information releases concerning this award which refer to the Department of the Interior or any bureau or employee (by name or title). The specific text, layout photographs, etc. of the proposed release must be submitted with the request for approval.

Recipient must include this provision in subawards made under this award to any recipient other than a state, local, or Federally-recognized Indian tribal government.

Natural Resource Library

Funding under this award will be used to produce special reports and publications regarding fishing and boating participation. Your organization is required to send one copy of the final published document (s) to:

U.S. Department of the Interior
Natural Resource Library
Division of Information and Library Services-Gifts and Exchanges Section

Mr. Frank Peterson
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1849 C Street NW
Washington, D.C. 20240

The copy can be a paper copy or saved to a compact disc. Do not send by regular U.S. Postal Service! Send all publications using your preferred courier mail service (e.g., FedEx, UPS and DHL). Expedited delivery is not required. Please include a cover letter that identifies you/your organization and states: "This publication is intended for deposit in the Natural Resource Library. This report was produced under U.S. Fish and Wildlife Service Award Number F18AC00145". Do not send financial or performance reports to this address. See the Reporting Requirements section below for where to send financial and performance reports.

National Technical Information Service

Funding under this award will be used to produce reports on fishing and boating participation. Your organization is required to send one copy of the final published report to:

National Technical Information Service
5301 Shawnee Road
Alexandria, Virginia 22312

Please include a cover letter that identifies you/your organization and states: "This publication is intended for deposit in the NTIS. This publication was produced under U.S. Fish and Wildlife Service Award Number F18AC00145". Do not send financial or performance reports to this address. See the Reporting Requirements section below for where to send financial and performance reports.

Organizations Hiring Contractors

The Recipient has an obligation to protect themselves from potential liability when hiring any contractor to perform work activities approved under this award on property owned by the Recipient by checking references and ensuring that any contractor hired is licensed, bonded, and has valid employee insurance coverage for events of injury or bodily harm.

Subawards

In accordance with 2 CFR 180, before issuing any subaward of any amount or any contract expected to total \$25,000 or more, the Recipient must confirm that the subawardee and principals (see 2 CFR 180.995) or the contractor are/is not suspended or debarred from receiving Federal funds. The Recipient does this by:

- (a) Checking SAM Exclusions;
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person.

The Recipient may check SAM Exclusions by going to <http://sam.gov>. Search for subrecipients by their DUNS number (see 2 CFR 25). Search for principal participants by their name(s). Search for contractors by their business name(s). If no exclusion record is found, the entity or individual is not suspended or debarred from receiving Federal funds. If an exclusion record is found that prohibits the entity from receiving Federal funds, the Recipient must not obligate funds to that entity/individual. Contact the Service Project Officer with any questions.

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Service Logo

The Service logo is reserved for official publications or other products of the U.S. Fish and Wildlife Service (Service). Use of the Service logo without prior written approval is prohibited. Restrictions on use of the Service logo were published in the Federal Register on February 13, 1984 (Vol. 49, No. 30, page 5387), and 18 USC 701 provides for enforcement.

To obtain approval for the use of the official U.S. Fish and Wildlife Service logo on a joint publication, grant, partnership or agreement with the Service, including electronic publications such as Web sites, contact Mr. Mark Newcastle in the External Affairs office at (703) 358-2196 for assistance. Approvals granted are for one time use or purpose. Additional usages require re-authorization. The logo cannot be used or be perceived as an endorsement for advertising purposes.

The restrictions described above apply also to the use of the images of the Federal Duck Stamps and the Federal Aid in Wildlife Restoration and Federal Aid in Sport Fish Restoration symbols, and the "blue goose" image used to identify national wildlife refuges.

Payments

Your organization has completed enrollment in U.S. Treasury's Automated Standard Application for Payment (ASAP) system (https://www.fiscal.treasury.gov/fsservices/gov/pmt/asap/asap_home.htm). When requesting payment in ASAP, your Payment Requestor will be required to enter an Account ID. The number assigned to this award is the partial Account ID in ASAP. When entering the Account ID in ASAP, the Payment Requestor should enter the award number identified in the subject line on letter followed by a percent sign (%). Refer to the ASAP.gov Help menu for detailed instructions on requesting payments in ASAP.

Financial and Performance Reporting Requirements

Annual interim financial and performance reports and final financial and performance reports are required under this award. The report periods and due dates under this award are:

| Report: | Report Period: | Report Due Date: |
|-----------------------------------|---------------------------------|-------------------------|
| Interim financial & performance | April 1, 2018 -- March 31, 2019 | June 29, 2019 |
| Interim financial & performance | April 1, 2019 – March 31, 2020 | June 29, 2020 |
| Interim financial and performance | April 1, 2020 – March 31, 2021 | June 29, 2021 |
| Interim financial and performance | April 1, 2021 – March 31, 2022 | June 29, 2022 |
| Final financial and performance | April 1, 2022 – March 31, 2023 | June 29, 2023 |

Recipients must use the Standard Form (SF) 425, *Federal Financial Report* form for all financial reporting. This form is available at <http://www.grants.gov/web/grants/forms/post-award-reporting-forms.html#sortby=1>.

Performance reports must contain: 1) a comparison of actual accomplishments with the goals and objectives of the award as detailed in the approved scope of work; 2) a description of reasons why established goals were not met, if appropriate; and 3) any other pertinent information relevant to the project results. Please include the Service award number provided in the subject line of this letter on all reports.

Financial and performance reporting due dates may be extended by the Service upon receipt of a written request addressed to the Service Project Officer identifying the type of report to be extended, the requested revised due date, and a justification for the extension. The Service Project Officer may approve an additional extension if justified by a catastrophe that significantly impairs the Recipient's operations. Requests for reporting due date extensions must be received by the Service Project Officer no later than one day before the original reporting due date.

Significant Developments Reports (see 2 CFR 200.328(d))

Events may occur between the scheduled performance reporting dates that have significant impact upon the supported activity. In such cases, notify the Service Project Officer in writing as soon as the following types of conditions become known:

- Problems, delays, or adverse conditions that will materially impair the ability to meet the objective of the Federal award. This disclosure must include a statement of any corrective action(s) taken or contemplated, and any assistance needed to resolve the situation.
- Favorable developments that enable meeting time schedules and objectives sooner or at less cost than anticipated or producing more or different beneficial results than originally planned.

Conflict of Interest Disclosures

Recipients are responsible for notifying the Service Project Officer in writing of any actual or potential conflicts of interest that may arise during the life of this award. Conflicts of interest include any relationship or matter which might place the Recipient, the Recipient's employees, or the Recipient's subrecipients in a position of conflict, real or apparent, between their responsibilities under this award and any other outside interests. Conflicts of interest may also include, but are not limited to, direct or indirect financial interests, close personal relationships, positions of trust in outside organizations, consideration of future employment arrangements with a different organization, or decision-making affecting the award that would cause a reasonable person with knowledge of the relevant facts to question the impartiality of the Recipient, the Recipient's employees, or the Recipient's subrecipients in the matter. Upon receipt of such a notice, the Service Project Officer in consultation with their Ethics Counselor will determine if a conflict of interest exists and, if so, if there are any possible actions to be taken by the Recipient, the Recipient's employee(s), or the Recipient's subrecipient(s) that could reduce or resolve the conflict. Failure to resolve conflicts of interest in a manner that satisfies the Service may result in any of the remedies described in 2 CFR 200.338, Remedies for Noncompliance, including termination of this award.

Other Mandatory Disclosures

Recipients and their subrecipients must disclose, in a timely manner, in writing to the Service or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting this award. Non-Federal entities that have received a Federal award including the

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Mr. Frank Peterson
F18AC00145

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term and condition outlined in 2 CFR 200, Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters are required to report certain civil, criminal, or administrative proceedings to SAM. Failure to make required disclosures can result in any of the remedies described in 2 CFR 200.338, Remedies for noncompliance, including suspension or debarment (See 2 CFR 200.113, 2 CFR Part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313).

Project/Program Plan and Budget Revisions

The Recipient is required to report deviations from the approved budget, project scope, or objective, and request prior approvals for these revisions in accordance with 2 CFR 200.308 if the deviation results in a budget modification that exceeds 10% of the aggregate amount specified in this agreement.

Period of Performance Extensions

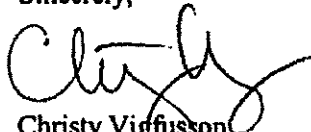
If additional time is needed to complete the approved project, you must send written notice to the Service Project Officer. This notice must be received by the Service Project Officer at least 30 calendar days before the authorized performance period end date, and must include supporting reasons and revised end date. Extensions for time cannot be authorized for the purpose of spending an unused balance of funds that remains after the approved project activities have been completed.

Project Contacts

| The Service Project Officer for this award is: | The Recipient Project Officer for this award is: |
|---|---|
| Linda Friar U.S. Fish and Wildlife Service 5275 Leesburg Pike, Mailstop FAC Falls Church, Virginia 22045 703-358-2056 linda_friar@fws.gov | James Hemenway Recreational Boating and Fishing Foundation 500 Montgomery Street, Suite 300 Alexandria, Virginia 22314 703-519-0013 jhemenway@rbff.org |

Please include the Service award number, provided in the subject line of this letter in all written communications. Contact Linda Friar if you have any questions.

Sincerely,



Christy Vigfusson
Acting Chief, Division of Policy and Programs
Wildlife and Sport Fish Restoration

cc:

Stephanie Long, USFWS
Linda Friar, USFWS
James Hemenway, RBFF