

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**2025**Department of the Treasury
Internal Revenue ServiceDo 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.**Open to Public
Inspection**

A For the 2025 calendar year, or tax year beginning		, 2025, and ending		, 20	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C SEACOLOGY 1623 SOLANO AVENUE BERKELEY, CA 94707			D Employer identification number	87-0495235
				E Telephone number	510-559-3505
				G Gross receipts \$ 3,162,365.	
				H(a) Is this a group return for subordinates?	☐ Yes ☒ No
				H(b) Are all subordinates included? If "No," attach a list. See instructions.	☐ Yes ☐ No
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		F Name and address of principal officer: DUANE SILVERSTEIN SAME AS C ABOVE			
J Website: WWW.SEACOLOGY.ORG		H(c) Group exemption number			
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 1991		M State of legal domicile: CA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEACOLOGY PROTECTS THE THREATENED SPECIES AND HABITATS OF THE WORLD'S ISLANDS BY WORKING DIRECTLY WITH LOCAL PEOPLE TO BOTH CONSERVE THEIR NATURAL RESOURCES AND IMPROVE THEIR QUALITY OF LIFE.		
	2 Check this box ☐ 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	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	9
	6 Total number of volunteers (estimate if necessary)	6	14
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,112,552.	1,850,212.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	16,133.	24,000.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	721,692.	905,948.
	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,454.	-10,827.
		2,852,831.	2,769,333.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,027,648.	1,347,775.
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,360,393.	1,413,156.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) 465,226.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	752,916.	816,815.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,140,957.	3,577,746.
	19 Revenue less expenses. Subtract line 18 from line 12	-288,126.	-808,413.
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)	12,559,203.	12,038,045.
	22 Net assets or fund balances. Subtract line 21 from line 20	337,281.	303,499.
		12,221,922.	11,734,546.

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	
	DUANE SILVERSTEIN		EXECUTIVE DIR.	
Paid Preparer Use Only	Preparer's name		Preparer's signature	Date
	LISA DORAN, CPA		LISA DORAN, CPA	
	Firm's name	DORAN & ASSOCIATES		
	Firm's address	77 MARK DRIVE, STE 22 SAN RAFAEL, CA 94903		
	Check ☒ if self-employed	PTIN	P00791709	
		Firm's EIN	262769279	
		Phone no.	415-491-1130	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

SEACOLOGY PROTECTS THE THREATENED SPECIES AND HABITATS OF THE WORLD'S ISLANDS BY WORKING DIRECTLY WITH LOCAL PEOPLE TO BOTH CONSERVE THEIR NATURAL RESOURCES AND IMPROVE THEIR QUALITY OF LIFE.

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 \$ 2,768,445. including grants of \$ 1,337,775.) (Revenue \$ 24,000.)

IN 2025, SEACOLOGY STARTED 33 NEW PROJECTS ON ISLANDS AROUND THE WORLD. SEACOLOGY GRANTS GO TO COMMUNITIES THAT ARE WORKING TO PROTECT THEIR MARINE OR TERRESTRIAL ENVIRONMENTS AND NEED SOME KIND OF COMMUNITY BENEFIT, SUCH AS A SCHOOL OR COMMUNITY CENTER. SEACOLOGY'S 2025 PROJECTS FUNDED A VARIETY OF COMMUNITY BENEFITS IN RETURN FOR VARIOUS PROTECTIONS, AS DESCRIBED ON SCHEDULE O.

4b (Code:) (Expenses \$ 40,932. including grants of \$ 10,000.) (Revenue \$)

THE ANNUAL SEACOLOGY PRIZE RECOGNIZES AN INDIGENOUS ISLANDER FOR EXCEPTIONAL ACHIEVEMENT IN PRESERVING THE ENVIRONMENT AND CULTURE OF HIS OR HER HOME COUNTRY. THE SEACOLOGY BOARD OF DIRECTORS CHOSE CYNTHIA ONG AS THE 2025 PRIZE RECIPIENT.

THIS DEDICATED ENVIRONMENTAL LEADER HAS WORKED TIRELESSLY TO HALT ECOLOGICAL DAMAGES ON BORNEO, AS WELL AS PROMOTING POSITIVE, SUSTAINABLE POLICIES AND ACTIONS TO HELP HER ISLAND AND ITS PEOPLE THRIVE.

ADDITIONAL DESCRIPTION ON SCHEDULE O.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses 2,809,377.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions.	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 Rev. Proc. 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 donor-restricted endowments or in 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. See instructions.</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
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	

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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.	19	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
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. 2a 9		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O. 3b		
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)? 4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? 5c		
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? 6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
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? 8		
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders. 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c Enter the amount of reserves on hand. 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. 14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If "Yes," complete Form 6069.		

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 on Schedule O. See instructions.Check if Schedule O contains a response or note to any line in this Part VI. ☒ **X****Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. 1a 14 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 on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent. 1b 14		
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?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders?	6	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?	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a X	
b Each committee with authority to act on behalf of the governing body?	8b 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 on Schedule O.	9	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?	10a	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?	11a X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done SEE SCHEDULE O	12c X	
13 Did the organization have a written whistleblower policy?	13 X	
14 Did the organization have a written document retention and destruction policy?	14 X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official. SEE SCHEDULE O	15a X	
b Other officers or key employees of the organization. SEE SCHEDULE O	15b X	
If "Yes" to line 15a or 15b, describe the process on 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?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

KEVIN CLAASSEN 1623 SOLANO AVENUE BERKELEY CA 94707 510-559-3505

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Officer	Key employee	Highest compensated employee	Former			
(1) DUANE SILVERSTEIN EXECUTIVE DIR.	40 0		X				263,946.	0.	53,834.
(2) KAREN PETERSON SR MGR SPEC. INIT.	40 0			X			117,876.	0.	35,606.
(3) ERIN COYNE INST. GIVING OFF.	40 0			X			110,601.	0.	40,397.
(4) KEVIN CLAASSEN ACCT. MGR.	40 0		X				121,350.	0.	21,045.
(5) MARY RANDOLPH PROGRAM MANAGER	40 0				X		103,785.	0.	36,859.
(6) PAUL COX CHAIRMAN	3 0	X	X				0.	0.	0.
(7) KIMBERLY MYERS HEWLETT VICE PRESIDENT	1 0	X	X				0.	0.	0.
(8) SANDIE TILLOTSON VICE PRESIDENT	1 0	X	X				0.	0.	0.
(9) DOUGLAS HERST PRESIDENT	1 0	X	X				0.	0.	0.
(10) KENNETH A. MURDOCK VICE CHAIR	1 0	X	X				0.	0.	0.
(11) RACHEL DIBNER DIRECTOR	1 0	X					0.	0.	0.
(12) SCOTT HALSTED DIRECTOR	1 0	X					0.	0.	0.
(13) KAREN YARKIN DIRECTOR	1 0	X					0.	0.	0.
(14) MICHAEL WARD DIRECTOR	1 0	X					0.	0.	0.

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TEEA0107L 09/18/25

Form 990 (2025)

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) MICHAEL STAFFIERI DIRECTOR	2 0	X						0.	0.	0.
(16) KRISTIN REED VICE PRESIDENT	2 0	X		X				0.	0.	0.
(17) SCOTT WILSON TREASURER	2 0	X		X				0.	0.	0.
(18) JAKE WALKER DIRECTOR	2 0	X						0.	0.	0.
(19) PETER READ DIRECTOR	1 0	X						0.	0.	0.
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										

1b Subtotal 717,558. 0. 187,741.

c Total from continuation sheets to Part VII, Section A 0. 0. 0.

d Total (add lines 1b and 1c) 717,558. 0. 187,741.

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

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.

	Yes	No
3		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.

	Yes	No
4	X	

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.

	Yes	No
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of RevenueCheck 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	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	1,850,212.			
	g	Noncash contributions included in lines 1a-1f	1g	28,498.			
	h Total. Add lines 1a-1f			1,850,212.			
Program Service Revenue	2a <u>EXPEDITIONS</u>		Business Code	900099	24,000.	24,000.	
	b	-----					
	c	-----					
	d	-----					
	e	-----					
	f	All other program service revenue ...					
	g Total. Add lines 2a-2f			24,000.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			378,336.		378,336.
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6a		Gross rents	(i) Real	(ii) Personal			
b		Less: rental expenses	6b				
c		Rental income or (loss)	6c				
d Net rental income or (loss)							
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b		Less: cost or other basis and sales expenses	7b	909,817.			
c		Gain or (loss)	7c	382,205.			
d Net gain or (loss)			527,612.		527,612.		
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
b		Less: direct expenses	8b	10,827.			
c Net income or (loss) from fundraising events			-10,827.				
9a		Gross income from gaming activities. See Part IV, line 19	9a				
b	Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold.	10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a -----		Business Code				
	b	-----					
	c	-----					
	d	All other revenue					
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			2,769,333.	24,000.	0.	905,948.

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.	96,138.	96,138.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	10,403.	10,403.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	1,241,234.	1,241,234.		
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	385,296.	285,622.	71,300.	28,374.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	664,466.	425,462.	45,593.	193,411.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	157,464.	106,376.	17,842.	33,246.
9 Other employee benefits.	127,686.	83,947.	10,384.	33,355.
10 Payroll taxes.	78,244.	52,794.	8,619.	16,831.
11 Fees for services (nonemployees):				
a Management.				
b Legal.	1,000.		1,000.	
c Accounting.	44,684.		44,684.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	71,739.		71,739.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	118,253.	63,143.		55,110.
12 Advertising and promotion.				
13 Office expenses.	13,052.	8,801.	1,357.	2,894.
14 Information technology.				
15 Royalties.				
16 Occupancy.	44,940.	30,320.	4,969.	9,651.
17 Travel.	102,102.	78,177.	12,437.	11,488.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.	15,838.	6,699.	7,036.	2,103.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>FIELD REPS</u>	200,399.	200,399.		
b <u>PUBLIC EDUCATION</u>	70,212.	25,927.	300.	43,985.
c <u>PROJECT MONITORING EXPENSES</u>	33,554.	33,554.		
d <u>SEACOLOGY PRIZE EXPENSES</u>	30,932.	30,932.		
e All other expenses.	70,110.	29,449.	5,883.	34,778.
25 Total functional expenses. Add lines 1 through 24e.	3,577,746.	2,809,377.	303,143.	465,226.
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).	60,018.	38,294.	3,061.	18,663.

Part X Balance SheetCheck 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	756,912.	1	517,906.
	2 Savings and temporary cash investments	2,361,023.	2	2,256,806.
	3 Pledges and grants receivable, net	1,091,940.	3	759,600.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	129,520.	9	118,441.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 53,204.		
	b Less: accumulated depreciation	10b 53,204.	10c	
	11 Investments — publicly traded securities	8,052,465.	11	8,256,260.
	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	167,343.	15	129,032.
16 Total assets. Add lines 1 through 15 (must equal line 33)	12,559,203.	16	12,038,045.	
Liabilities	17 Accounts payable and accrued expenses	162,583.	17	165,968.
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		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	174,698.	25	137,531.
	26 Total liabilities. Add lines 17 through 25	337,281.	26	303,499.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	9,106,821.	27	9,533,702.
	28 Net assets with donor restrictions	3,115,101.	28	2,200,844.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	12,221,922.	32	11,734,546.
	33 Total liabilities and net assets/fund balances	12,559,203.	33	12,038,045.

Part XI Reconciliation of Net AssetsCheck 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	2,769,333.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,577,746.
3	Revenue less expenses. Subtract line 2 from line 1	3	-808,413.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	12,221,922.
5	Net unrealized gains (losses) on investments	5	321,037.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,734,546.

Part XII Financial Statements and ReportingCheck 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: ☐ Cash ☒ Accrual ☐ Other _____		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		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 on Schedule O and describe any steps taken to undergo such audits		

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TEEA0112L 09/18/25

Form 990 (2025)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2025

Open to Public
Inspection

Name of the organization

SEACOLOGY

Employer identification number

87-0495235

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,849,238.	2,971,778.	4,294,092.	2,112,552.	1,850,212.	14,077,872.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	2,849,238.	2,971,778.	4,294,092.	2,112,552.	1,850,212.	14,077,872.
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)						4,235,961.
6 Public support. Subtract line 5 from line 4						9,841,911.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	2,849,238.	2,971,778.	4,294,092.	2,112,552.	1,850,212.	14,077,872.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	141,199.	150,448.	201,031.	252,808.	378,336.	1,123,822.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10						15,201,694.
12 Gross receipts from related activities, etc. (see instructions)						12 1,196,410.
13 First 5 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

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f))	14	64.74 %
15 Public support percentage from 2024 Schedule A, Part II, line 14	15	63.69 %
16a 33-1/3% support test—2025. 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.	☒	
b 33-1/3% support test—2024. 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.	☐	
17a 10%-facts-and-circumstances test—2025. 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.	☐	
b 10%-facts-and-circumstances test—2024. 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.	☐	
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.	☐	

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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(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) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(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 on 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 5 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 2025 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2024 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2025 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2024 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2025. 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—2024. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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 (as 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).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
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 on 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 on 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 line 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.)		

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 on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (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?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental supported organization. Describe in Part VI how you supported a governmental supported organization (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? 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 each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a, 3b, and 3c below.			
a Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? If "Yes," provide details in Part VI .			
3a			
b Did the organization direct the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			
c Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
3c			

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 0.015 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 0.035.	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 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990) 2025

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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required – <i>provide details in Part VI</i>)	5
6	Total annual distributions. Add lines 1 through 5.	6
7	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	7
8	Distributable amount for 2025 from Section C, line 6	8
9	Line 7 amount divided by line 8 amount	9

Section E – Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2025	(iii) Distributable Amount for 2025
1	Distributable amount for 2025 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2025 (reasonable cause required – <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2025		
a	From 2020		
b	From 2021		
c	From 2022		
d	From 2023		
e	From 2024		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2025 distributable amount		
i	Carryover from 2020 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2025 from Section D, line 6: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2025 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2026. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2021		
b	Excess from 2022		
c	Excess from 2023		
d	Excess from 2024		
e	Excess from 2025		

BAA

Schedule A (Form 990) 2025

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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**Schedule B
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

PUBLIC DISCLOSURE COPY
Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization

SEACOLOGY

Employer identification number

87-0495235

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 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), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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).

Name of organization

SEACOLOGY

Employer identification number

87-0495235

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		\$ 103,314.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2		\$ 50,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3		\$ 40,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4		\$ 60,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5		\$ 40,807.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6		\$ 50,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

SEACOLOGY

Employer identification number

87-0495235

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
7		\$ 132,575.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8		\$ 44,500.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9		\$ 90,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10		\$ 100,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
11		\$ 50,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
12		\$ 55,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

SEACOLOGY

Employer identification number

87-0495235

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
13		\$ 50,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
14		\$ 45,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
SEACOLOGY	87-0495235

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

Name of organization

SEACOLOGY

Employer identification number

87-0495235

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 information once. See instructions.)..... \$ _____ *N/A*
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
-----	N/A		
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee	

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

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

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

COPY

SCHEDULE D
(Form 990)

(Rev. December 2024)

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

Open to Public
Inspection

Name of the organization

Employer identification number

SEACOLOGY

87-0495235

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?	☐ Yes	☐ 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?	☐ Yes	☐ 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 (for example, 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 on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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 FASB 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 FASB 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 FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 \$ _____

b Assets included in Form 990, Part X \$ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make 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 program

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

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 in 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	4,758,538.	4,445,926.	3,829,680.	4,256,348.	3,907,092.
b Contributions	5,896.	12,800.		272,327.	
c Net investment earnings, gains, and losses	706,218.	429,647.	741,812.	-698,995.	459,445.
d Grants or scholarships	136,070.	129,835.	125,566.		110,189.
e Other expenditures for facilities and programs				0.	
f Administrative expenses					
g End of year balance	5,334,582.	4,758,538.	4,445,926.	3,829,680.	4,256,348.

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

a Board designated or quasi-endowment 100.00 %

b Permanent endowment _____ %

c Term 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:

(i) Unrelated organizations? ☐ Yes ☒ No

(ii) Related organizations? ☐ Yes ☒ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

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

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		20,782.	20,782.	0.
d Equipment		7,963.	7,963.	0.
e Other		24,459.	24,459.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				0.

BAA

Schedule D (Form 990) (Rev. 12-2024)

Part VII Investments – Other Securities

N/A

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. (Column (b) must equal Form 990, Part X, line 12, column (B)).....		

Part VIII Investments – Program Related

N/A

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. (Column (b) must equal Form 990, Part X, line 13, column (B)).....		

Part IX Other Assets

N/A

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, line 15, column (B)).....	

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) OPERATING LEASE LIABILITY	137,531.
	(3)	
	(4)	
	(5)	
	(6)	
	(7)	
	(8)	
	(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).		137,531.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. SEE. PART. XIII. ☒

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

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

1	Total revenue, gains, and other support per audited financial statements	1	3,063,764.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	321,037.
b	Donated services and use of facilities	2b	69,961.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	390,998.
3	Subtract line 2e from line 1	3	2,672,766.
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	71,739.
b	Other (Describe in Part XIII.) SEE PART XIII	4b	24,828.
c	Add lines 4a and 4b	4c	96,567.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	2,769,333.

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	3,551,140.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	69,961.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	69,961.
3	Subtract line 2e from line 1	3	3,481,179.
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	71,739.
b	Other (Describe in Part XIII.) SEE PART XIII	4b	24,828.
c	Add lines 4a and 4b	4c	96,567.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	3,577,746.

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 V, LINE 4 - INTENDED USES OF ENDOWMENT FUND

THE QUASI-ENDOWMENT HELD FOR OPERATING PURPOSES FUND SHALL MAKE AN ANNUAL DISTRIBUTION TO THE CORPORATION GENERAL ACCOUNT FOR ANNUAL OPERATING PURPOSES IN AN AMOUNT TO BE DETERMINED BY THE BOARD, BETWEEN 0% AND 6% OF THE MARKET VALUE OF THE ENDOWMENT FUND ON THE PRECEDING DECEMBER 31. SUCH DISTRIBUTION SHALL BE MADE NO LATER THAN MARCH 31 OF EACH YEAR. THE ANNUAL DISTRIBUTION AMOUNT SHALL BE INITIALLY SET AT 0% UNTIL THE ENDOWMENT FUND REACHES A BALANCE OF \$5,000,000, AT WHICH TIME THE ANNUAL DISTRIBUTION AMOUNT WILL BE SET AT 4% OF THE MOVING AVERAGE OF THE LAST THREE

BAA Schedule D (Form 990) (Rev. 12-2024)

Part XIII Supplemental Information (continued)**PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND (CONTINUED)**

YEARS' TOTAL MARKET VALUE OF THE ENDOWMENT FUND ON EACH DECEMBER 31. AN INCREASE OF THE 6% MAXIMUM LIMIT MAY BE CHANGED BY THE BOARD ONLY WITH A DUAL VOTE PER THE PROCEDURES SET FORTH BELOW FOR EXTRAORDINARY DISTRIBUTIONS FROM THE ENDOWMENT ACCOUNT. THE ANNUAL DISTRIBUTION AMOUNT SHOULD BE SET BY THE BOARD WITHIN A RANGE NORMALLY CONSIDERED PRUDENT.

A SEPARATE QUASI-ENDOWMENT FUND WAS ESTABLISHED IN 2016 TO CONTRIBUTE TO THE CORPORATION'S LONG-TERM VIABILITY. EACH YEAR, SOME OF THESE SEPARATE QUASI-ENDOWMENT FUNDS WILL BE WITHDRAWN AND DEPOSITED INTO THE GENERAL OPERATING ACCOUNT TO BE USED FOR PROJECTS AND OPERATIONS, OTHER THAN THE SRI LANKA MANGROVE PROTECTION PROGRAM. IN 2016, THE AMOUNT WITHDRAWN WAS \$100,000, WITH FUTURE WITHDRAWALS TO INCREASE BY CPI.

QUASI-ENDOWMENT EXTRAORDINARY DISTRIBUTIONS: IN ORDER TO WITHDRAW AND DISTRIBUTE FUNDS FROM THE QUASI-ENDOWMENT TO THE GENERAL OPERATING ACCOUNT IN EXCESS OF THE ANNUAL DISTRIBUTION AMOUNT ESTABLISHED BY THE BOARD, THE PROPOSED WITHDRAWAL MUST BE COMMUNICATED TO THE BOARD MEMBERS AND THE VOTE OF AT LEAST 75% OF THE ACTING BOARD MEMBERS, NOT JUST A QUORUM OF THOSE PRESENT, MUST APPROVE THE WITHDRAWAL BY TWO SEPARATE VOTES AT LEAST 30 DAYS APART. SUCH NOTICE SHALL BE GIVEN IN PERSON, OR BY WRITTEN OR ELECTRONIC COMMUNICATION AS PROVIDED IN THE BY-LAWS FOR THE GIVING OF NOTICES.

AMOUNTS EARNED ON INVESTMENT RETURNS FOR THE QUASI-ENDOWMENT FUND ARE RELEASED FROM RESTRICTION AND APPROPRIATED AS EARNED.

DISTRIBUTIONS FROM THE FALEALUPO ENDOWMENT MAY BE MADE FROM BOTH INVESTMENT PRINCIPAL AND INCOME. AMOUNTS EARNED ON INVESTMENT RETURNS FOR THE FALEALUPO ENDOWMENT ARE

Part XIII Supplemental Information (continued)**PART V, LINE 4 - INTENDED USES OF ENDOWMENT FUND (CONTINUED)**

APPROPRIATED AS EARNED. DISTRIBUTIONS FROM THE FALEALUPO ENDOWMENT ARE MADE ON A CASE-BY-CASE BASIS.

PART X - FASB ASC 740 FOOTNOTE

ASC 740-10, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES - THE PREPARATION OF FINANCIAL STATEMENTS IN CONFORMITY WITH ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRES THE CORPORATION TO REPORT INFORMATION REGARDING ITS EXPOSURE TO VARIOUS TAX POSITIONS TAKEN BY THE CORPORATION. THE CORPORATION HAS DETERMINED WHETHER ANY TAX POSITIONS HAVE MET THE RECOGNITION THRESHOLD AND HAS MEASURED THE CORPORATION'S EXPOSURE TO THOSE TAX POSITIONS. MANAGEMENT BELIEVES THAT THE CORPORATION HAS ADEQUATELY ADDRESSED ALL RELEVANT TAX POSITIONS AND THAT THERE ARE NO UNRECORDED TAX LIABILITIES. FEDERAL AND STATE TAX AUTHORITIES GENERALLY HAVE THE RIGHT TO EXAMINE AND AUDIT THE PREVIOUS THREE YEARS OF TAX RETURNS FILED (FOUR YEARS FOR CALIFORNIA). ANY INTEREST OR PENALTIES ASSESSED TO THE CORPORATION ARE RECORDED IN OPERATING EXPENSES. NO INTEREST OR PENALTIES FROM FEDERAL OR STATE TAX AUTHORITIES WERE RECORDED IN THE ACCOMPANYING FINANCIAL STATEMENTS.

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

EXPEDITION EXPENSES.....	\$	24,828.
TOTAL	\$	<u>24,828.</u>

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

EXPEDITION EXPENSES.....	\$	24,828.
TOTAL	\$	<u>24,828.</u>

**SCHEDULE F
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States
Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.
Attach to Form 990.

OMB No. 1545-0047

**Open to Public
Inspection**

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

Name of the organization

Employer identification number

SEACOLOGY

87-0495235

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ... ☒ **Yes** ☐ **No**
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States. **PART V**
- 3** Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) SOUTH ASIA			GRANTS		104,400.
(2) SUB-SAHARAN AFRICA			GRANTS		78,737.
CENTRAL AMERICA AND					
(3) THE CARIB			GRANTS		401,411.
EAST ASIA & THE					
(4) PACIFIC			GRANTS		290,792.
(5) SOUTH AMERICA			GRANTS		36,950.
(6) SOUTH AMERICA		2	PROGRAM SERVICES	PROJECT MONITORING	14,105.
(7) CENTRAL AMERICA		9	PROGRAM SERVICES	PROJECT MONITORING	98,926.
EAST ASIA & THE					
(8) PACIFIC		10	PROGRAM SERVICES	PROJECT MONITORING	99,873.
(9) SUB-SAHARAN AFRICA		5	PROGRAM SERVICES	PROJECT MONITORING	27,628.
(10) SOUTH ASIA		2	PROGRAM SERVICES	PROJECT MONITORING	21,099.
(11) NORTH AMERICA		2	PROGRAM SERVICES	PROJECT MONITORING	13,151.
(12) NORTH AMERICA			GRANTS		45,320.
(13) EUROPE			GRANTS		283,624.
(14) EUROPE		3	PROGRAM SERVICES	PROJECT MONITORING	40,899.
(15)					
(16)					
(17)					
3a Subtotal.....		33			1,556,915.
b Total from continuation sheets to Part I.....					
c Totals (add lines 3a and 3b)...	0	33			1,556,915.

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

Schedule F (Form 990) (Rev. 12-2024)

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			CARIB/CEN AMER.	ECOSYSTEM SVCS.	7,500.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	EDUCATION CAMPAIGN	161,000.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	ENHANCED ECOTOURISM	25,150.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	FIELD EXPENSES	20,755.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	KINDERGARTEN	27,300.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	MANGROVE CONSERV.	17,350.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	MANGROVE RESTOR.	10,045.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	MANGROVE RESTOR.	7,897.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	OFFICE REBUILDING	1,000.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	PATROLS/SIGNS/ETC.	24,933.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	PUBLIC OUTREACH	19,600.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	RANGER STATION	9,300.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	SCHOOL IMPROVE.	28,710.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	SPORTS COURT	23,200.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	SPORTS EQUIPMENT	9,296.	WIRE TRANS.			US DOLLARS
			CARIB/CEN AMER.	UNRESTRICTED GRANT	1,000.	WIRE TRANS.			US DOLLARS

- 2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter. 48
- 3 Enter total number of other organizations or entities 8

BAA

Schedule F (Form 990) (Rev. 12-2024)

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926).* ☐ Yes ☒ No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990).* ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471).* ☐ Yes ☒ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621).* ☐ Yes ☒ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865).* ☐ Yes ☒ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990).* ☐ Yes ☒ No

COPY

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2 - GRANTMAKERS EXPLANATION FOR MONITORING USE OF FUNDS OUTSIDE US

THE ORGANIZATION'S POLICY IS TO RELEASE FUNDS IN TWO OR THREE DISBURSEMENTS.

AUTHORIZATION AND AGREEMENT TO FUND EACH INSTALLMENT IS CONTINGENT UPON RECEIPT AND APPROVAL OF A DETAILED INTERIM REPORT OF THE PREVIOUS PHASE. THESE REPORTS ARE REQUIRED AND ARE IN ADDITION TO THE REQUIRED SEMI-ANNUAL PROJECT PROGRESS REPORTS PROVIDED BY THE REGION'S FIELD REPRESENTATIVE. THE INTERIM REPORT MUST INCLUDE A DETAILED WRITTEN DESCRIPTION OF IMPLEMENTATION ACTIVITIES, A FINANCIAL STATEMENT OF EXPENDITURES, AND PHOTOS OF PROGRESS. IF PHOTOGRAPHIC EVIDENCE CANNOT BE PROVIDED, THE REPORT IS NOT CONSIDERED FINALIZED UNTIL AFTER AN INDEPENDENT SITE VISIT IS MADE BY A REPRESENTATIVE OF THE ORGANIZATION.

COPY

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			CARIB/CEN AMER.	WATER COLLECTION	7,375.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	AQUAPONICS EQUIP.	5,475.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	COMM. BENEFIT	17,925.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	COMM. CENTER	12,250.	WIRE TRANSFE			US DOLLARS
			EAST ASIA/PACIF	COMM. CENTER	16,850.	WIRE TRANSFE			US DOLLARS
			EAST ASIA/PACIF	COTTAGE REPAIR	10,340.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	ECOTOURISM PARK	23,300.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	FIELD EXPENSES	327.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	FOOTBRIDGE REPAIR	2,890.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	GUARDHOUSE	25,175.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	KINDERGARTEN	40,450.	WIRE TRANSFE			US DOLLARS
			EAST ASIA/PACIF	MICRO-HYDRO FACIL.	8,800.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	SHADE STRUCTURES	1,350.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	SITE VISIT	30.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	SOLAR ELECTRIC.	20,400.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	SOLAR POWER	25,205.	WIRE TRANSFE			US DOLLARS
			EAST ASIA/PACIF	SPORTS EQUIP.	29,575.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	VISITOR CENTER	10,500.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	WATCHTOWER	10,700.	WIRE TRANS.			US DOLLARS

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			EAST ASIA/PACIF	WATCHTOWER	4,750.	WIRE TRANS.			US DOLLARS
			EAST ASIA/PACIF	WATER TANKS	24,500.	WIRE TRANS.			US DOLLARS
			EUROPE	LIVELIHOOD IMPROVE.	6,850.	WIRE TRANS.			US DOLLARS
			EUROPE	SEAGRASS INITIATIVE	195,000.	WIRE TRANS.			US DOLLARS
			EUROPE	SEAGRASS REGEN.	17,089.	WIRE TRANS.			US DOLLARS
			EUROPE	SEAGRASS REPLANT.	11,261.	WIRE TRANS.			US DOLLARS
			EUROPE	SEAGRASS REPLANT.	9,149.	WIRE TRANS.			US DOLLARS
			EUROPE	SSEAGRASS CONSERV.	17,475.	WIRE TRANS.			US DOLLARS
			EUROPE	WILDLIFE TOURISM	26,800.	WIRE TRANS.			US DOLLARS
			NORTH AMERICA	DEBRIS CLEANUP	20,720.	WIRE TRANS.			US DOLLARS
			NORTH AMERICA	ECOTOURISM	19,200.	WIRE TRANS.			US DOLLARS
			NORTH AMERICA	TOILET REPAIRS	5,400.	WIRE TRANS.			US DOLLARS
			SOUTH AMERICA	HABITAT PROTECT.	14,250.	WIRE TRANS.			US DOLLARS
			SOUTH AMERICA	RECYCLING CENTER	22,700.	WIRE TRANS.			US DOLLARS
			SOUTH ASIA	CONSERV. EDUC.	27,075.	WIRE TRANS.			US DOLLARS
			SOUTH ASIA	MANGROVE MUSEUM	60,600.	WIRE TRANS.			US DOLLARS
			SOUTH ASIA	RESOURCE ROOMS	16,725.	WIRE TRANS.			US DOLLARS
			SUB. SAH AFRICA	BUNGALOW REPAIR	1,762.	WIRE TRANS.			US DOLLARS
			SUB. SAH AFRICA	PRIMARY SCHOOL	28,500.	WIRE TRANS.			US DOLLARS

Part II	Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)
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[illegible]

SCHEDULE I
(Form 990)

(Rev. December 2024)

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 instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

SEACOLOGY

Employer identification number

87-0495235

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. SEE PART IV

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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) MAD DOG INITIATIVE 245 PINNACLE SPRINGS RD. GREENBRIER, AR 72058	81-5116263		11,700.	0.			PRIMARY SCHOOL AND FURNISHINGS
(2) REEF RENEWAL FDN. CURACAO 7 DURHAM ROAD LARCHMONT, NY 10535	84-2755808	501 (C) (3)	6,500.	0.			ECOTOURISM SERVICES
(3) GUANACASTE DRY FOREST CONSERV 30 GOLDFINCH LANE HINESBURG, VT 05461	94-3280315	501 (C) (3)	27,800.	0.			RANGER STATION REPAIR
(4) COAST SALISH YOUTH COALITION 1810 DOWN JONES WAY ANACORTES, WA 96221	99-0697055	501 (C) (3)	40,138.	0.			EELGRASS RESTORATION
(5) LAND EMPOWERMENT ANIMALS PEOP 4916 RAINBOW DRIVE WEED, CA 96094	20-3652744	501 (C) (3)	10,000.	0.			SEACOLOGY PRIZE
(6)							
(7)							
(8)							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 5
- 3 Enter total number of other organizations listed in the line 1 table 0

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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 CASH GRANTS	4	10,403.		U.S. DOLLARS	
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.**PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.**

THE ORGANIZATION'S POLICY IS TO RELEASE FUNDS IN TWO OR THREE DISBURSEMENTS.

AUTHORIZATION AND AGREEMENT TO FUND EACH INSTALLMENT IS CONTINGENT UPON RECEIPT AND APPROVAL OF A DETAILED INTERIM REPORT OF THE PREVIOUS PHASE. THESE REPORTS ARE REQUIRED AND ARE IN ADDITION TO THE REQUIRED SEMI-ANNUAL PROJECT PROGRESS REPORTS PROVIDED BY THE REGION'S FIELD REPRESENTATIVE. THE INTERIM REPORT MUST INCLUDE A DETAILED WRITTEN DESCRIPTION OF IMPLEMENTATION ACTIVITIES, A FINANCIAL STATEMENT OF EXPENDITURES, AND PHOTOS OF PROGRESS. IF PHOTOGRAPHIC EVIDENCE CANNOT BE PROVIDED, THE REPORT IS NOT CONSIDERED FINALIZED UNTIL AFTER AN INDEPENDENT SITE VISIT IS MADE BY A REPRESENTATIVE OF THE ORGANIZATION.

**SCHEDULE J
(Form 990)**

(Rev. December 2024)

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

**Open to Public
Inspection**

Name of the organization

SEACOLOGY

Employer identification number

87-0495235

Part I Questions Regarding Compensation

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. **PART III**

- | | |
|--|--|
| ☒ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

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

1b X

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?

2 X

3 Indicate which, if any, of the following the 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.

- | | |
|--|---|
| ☒ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☒ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

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:

- a** Receive a severance payment or change-of-control payment? **4a** X
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b** X
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c** X
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

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:

- a** The organization? **5a** X
- b** Any related organization? **5b** X
- If "Yes" on line 5a or 5b, describe in Part III.

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:

- a** The organization? **6a** X
- b** Any related organization? **6b** X
- If "Yes" on line 6a or 6b, describe in Part III.

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. **7** X

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. **8** X

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**

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

Schedule J (Form 990) (Rev. 12-2024)

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 and/or 1099-NEC 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	(C) Retirement and other deferred compensation			
1	DUANE SILVERSTEIN EXECUTIVE DIR.	(i) 263,946.	(ii) 0.	(iii) 0.	39,592.	14,242.	317,780.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
2	KAREN PETERSON SR MGR SPEC. INIT.	(i) 117,876.	(ii) 0.	(iii) 0.	17,681.	17,925.	153,482.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
3	ERIN COYNE INST. GIVING OFF.	(i) 110,601.	(ii) 0.	(iii) 0.	16,590.	23,807.	150,998.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
4		(i)						
		(ii)						
5		(i)						
		(ii)						
6		(i)						
		(ii)						
7		(i)						
		(ii)						
8		(i)						
		(ii)						
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART 1, LINE 1A - RELEVANT INFORMATION REGARDING COMPENSATION BENEFITS

SEACOLOGY DOES NOT PAY FOR BOARD MEMBERS TRAVEL. EMPLOYEES OTHER THAN THE EXECUTIVE DIRECTOR CAN TRAVEL ON BUSINESS CLASS ONLY WITH THE WRITTEN APPROVAL OF THE EXECUTIVE DIRECTOR. THE EXECUTIVE DIRECTOR CAN FLY ON FIRST CLASS ONLY WHEN FLYING ON AIRCRAFT WITH THE EQUIVALENT OF TWO CLASSES-ECONOMY AND FIRST CLASS WHERE FIRST CLASS IS THE EQUIVALENT OF BUSINESS CLASS. THE EXECUTIVE DIRECTOR CANNOT TRAVEL ON FIRST CLASS ON AIRCRAFT WITH THE EQUIVALENT OF THREE CLASSES, ECONOMY, BUSINESS AND FIRST CLASS.

COPY

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.

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

OMB No. 1545-0047

2025

Open to Public
Inspection

Name of the organization

SEACOLOGY

Employer identification number

87-0495235

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded	X	4	28,498.	FMV
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (.....)				
26 Other (.....)				
27 Other (.....)				
28 Other (.....)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgment

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31		X
32a		X

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

Schedule M (Form 990) 2025 Created 12/29/25

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

COPY

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

**Open to Public
Inspection**

Employer identification number

SEACOLOGY

87-0495235

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

THE ORGANIZATION HAS ADOPTED THE FOLLOWING POLICY:

1) THE DRAFT OF THE INTERNAL REVENUE SERVICE FORM 990 BE DISTRIBUTED TO ALL MEMBERS OF THE SEACOLOGY BOARD OF DIRECTORS AS A PDF FILE VIA EMAIL WITHIN 5 DAYS OF THE DEADLINE FOR SUBMITTING THE FORM 990 TO TAXING AUTHORITIES (ORIGINAL OR EXTENDED DEADLINE); AND 2) THAT THE DRAFT OF THE INTERNAL REVENUE SERVICE FORM 990 WILL BE REVIEWED AND APPROVED BY THE CHAIRMAN OF THE BOARD, THE EXECUTIVE DIRECTOR, AND THE ACCOUNTING MANAGER, EACH ACTING ON BEHALF OF THE BOARD OF DIRECTORS, PRIOR TO SUBMITTING THE FORM 990 TO TAXING AUTHORITIES.

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

THE FOLLOWING POLICY HAS BEEN ADOPTED BY THE ORGANIZATION: NO MEMBER OF THE BOARD OF DIRECTORS SHALL PARTICIPATE IN ANY DISCUSSION OR VOTE ON ANY MATTER IN WHICH HE OR SHE OR A MEMBER OF HIS OR HER IMMEDIATE FAMILY HAS POTENTIAL CONFLICT OF INTEREST DUE TO HAVING MATERIAL ECONOMIC INVOLVEMENT REGARDING THE MATTER BEING DISCUSSED. WHEN SUCH A MATTER PRESENTS ITSELF, THE DIRECTOR MUST ANNOUNCE HIS OR HER POTENTIAL CONFLICT, DISQUALIFY HIMSELF OR HERSELF, AND BE EXCUSED FROM THE MEETING UNTIL DISCUSSION IS OVER ON THE MATTER INVOLVED. THE PRESIDENT OF THE MEETING IS EXPECTED TO MAKE AN INQUIRY IF SUCH CONFLICT APPEARS TO EXIST AND THE BOARD MEMBER HAS NOT MADE IT KNOWN.

EACH MEMBER OF THE BOARD OF DIRECTORS, EMPLOYEES AND INDEPENDENT CONTRACTS (WHO RECEIVE MORE THAN \$25,000 PER YEAR FROM SEACOLOGY) SHALL ANNUALLY SIGN A STATEMENT WHICH AFFIRMS THAT SUCH PERSON:

- A. HAS RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY,
- B. HAS READ AND UNDERSTANDS THE POLICY,
- C. HAS AGREED TO COMPLY WITH THE POLICY,

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

SEACOLOGY

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 Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Employer identification number

87-0495235

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS (CONTINUED)

D. DISCLOSE THE EXISTENCE OF ANY POTENTIAL CONFLICTS OF INTEREST, AND

E. UNDERSTANDS SEACOLOGY IS A CHARITABLE ORGANIZATION AND IN ORDER TO MAINTAIN ITS
FEDERAL TAX EXEMPTION IT MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ONE OR
MORE OF ITS TAX-EXEMPT PURPOSES.

F. SEACOLOGY IS CONCERNED WITH CONFLICTS OF INTEREST THAT CREATE ACTUAL OR
POTENTIAL JOB-RELATED CONCERNS, ESPECIALLY IN THE AREAS OF CONFIDENTIALITY, DONOR
RELATIONS, SAFETY, SECURITY, AND MORALE. IF THERE IS ANY ACTUAL OR POTENTIAL
CONFLICT OF INTEREST BETWEEN YOU AND A DONOR, COMPETITOR, SUPPLIER, VENDOR, OR
CONTRACTOR TO THE ORGANIZATION, YOU MUST DISCLOSE IT TO YOUR SUPERVISOR. IF AN
ACTUAL OR POTENTIAL CONFLICT OF INTEREST IS DETERMINED TO EXIST, THE ORGANIZATION
WILL TAKE SUCH STEPS AS IT DEEMS NECESSARY TO REDUCE OR ELIMINATE THIS CONFLICT.

ADDED BY THE EXECUTIVE DIRECTOR IN SEPTEMBER 2023:

FOR EMPLOYEES AND CONTRACTORS (WHO RECEIVE MORE THAN \$25,000 PER YEAR FROM
SEACOLOGY) :

CONFLICTS OF INTEREST IS A SITUATION IN WHICH A PERSON HAS A DUTY TO MORE THAN ONE
PERSON OR ORGANIZATION, BUT CANNOT DO JUSTICE TO THE ACTUAL OR POTENTIALLY ADVERSE
INTERESTS OF BOTH PARTIES. A CONFLICT OF INTEREST ARISES WHERE AN EMPLOYEE'S PERSONAL
INTERESTS OR CONCERNS OR AN EMPLOYEE'S IMMEDIATE FAMILY MEMBERS PERSONAL INTERESTS OR
CONCERNS CONFLICT (OR GIVES THE APPEARS OF A CONFLICT) WITH THE EMPLOYER'S INTERESTS
OR CONCERNS. COMMON CONFLICTS OF INTEREST INCLUDE:

- USE OF COMPANY INFORMATION OR EQUIPMENT FOR PERSONAL GAIN.
- SELF-DEALING.
- MOONLIGHTING.
- RECEIVING GIFTS FROM PERSONS WITH WHOM THE COMPANY DOES BUSINESS.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

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

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87-0495235

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS (CONTINUED)

- REPORTING TO A FAMILY MEMBER (NEPOTISM) .

EMPLOYEES AND CONTRACTORS MUST DECLARE A POTENTIAL CONFLICT OF INTEREST IF THEY OR A CLOSE FAMILY MEMBER ARE ON THE BOARD OR ADVISORY COMMITTEE OF ANY ORGANIZATION REQUESTING FUNDS FROM SEACOLOGY.

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

THE COMPENSATION COMMITTEE REVIEWS THE COMPENSATION OF THE EXECUTIVE DIRECTOR. ONE COMPENSATION COMMITTEE MEETING IS HELD PER YEAR.

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

THE COMPENSATION COMMITTEE REVIEWS THE COMPENSATION OF OFFICERS AND KEY EMPLOYEES WITH THE EXCEPTION OF THE ACCOUNTING MANAGER WHO IS LISTED AS AN OFFICER IN PART VII SINCE THEY ARE THE TOP FINANCIAL EMPLOYEE PER IRS GUIDELINES BUT OTHERWISE THEY ARE NOT AN OFFICER OF THE ORGANIZATION. ONE COMPENSATION COMMITTEE MEETING IS HELD PER YEAR.

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

FINANCIAL REPORTS: SEACOLOGY PREPARES AN ANNUAL REPORT AND DISTRIBUTES IT TO THE PUBLIC VIA EMAIL, MAIL, AND BY POSTING IT ON SEACOLOGY'S WEBSITE. THE ANNUAL REPORT CONTAINS AN UNAUDITED ENDING-YEAR STATEMENT OF FINANCIAL ACTIVITIES WITH A NOTE THAT RECOMMENDS THE PUBLIC CONTACT THE SEACOLOGY OFFICE MID-YEAR TO OBTAIN A COPY OF AUDITED FINANCIAL STATEMENTS. SEACOLOGY ALSO DISTRIBUTES THE INTERNAL REVENUE SERVICE'S FORM 990 TO THE PUBLIC BY POSTING A COPY TO THE SEACOLOGY WEBSITE.

GOVERNING DOCUMENTS, AND CONFLICT OF INTEREST POLICY: SEACOLOGY DISTRIBUTES POLICIES APPROVED BY THE BOARD OF DIRECTORS, INCLUDING THE CONFLICT OF INTEREST POLICY, TO

STAFF IN AN EMPLOYEE MANUAL AND/OR ACCOUNTING MANUAL, TO THE BOARD OF DIRECTORS IN A

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

SEACOLOGY

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 Form 990-EZ.

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

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

BOARD HANDBOOK, AND STORES THESE POLICIES ALONG WITH GOVERNING DOCUMENTS IN A
READILY ACCESSABLE AREA OF THE MAIN OFFICE FOR STAFF TO PROVIDE TO THE PUBLIC UPON
REQUEST.

PART III, ROW 4A, STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

SEACOLOGY'S 2025 PROJECTS FUNDED A VARIETY OF COMMUNITY BENEFITS IN RETURN FOR
VARIOUS PROTECTIONS, INCLUDING:

1. PATROLLING OF NO-TAKE FRESHWATER DOLPHIN SANCTUARY FOR 10 YEARS; AWARENESS
CAMPAIGN ON DOLPHINS, MANGROVES, AND DESTRUCTIVE FISHING METHODS IN BANGLADESH NEAR
EAST KHEJUIRIA VILLAGE IN EXCHANGE FOR CONSERVATION EDUCATION; ALTERNATIVE
LIVELIHOOD HELP; SOLAR LAMPS; COOKS.
2. MONITORING AND CLEAN-UP OF 17 ACRES OF MANGROVES IN AND AROUND THE RÍO SOCO
WILDLIFE REFUGE, SUSTAINABLE FISHING PRACTICES, COASTAL REFORESTATION, AND WASTE
MANAGEMENT FOR 10 YEARS IN DOMINICAN REPUBLIC IN EXCHANGE FOR SCHOOL GARDEN
IMPROVEMENTS, TWO SMALL EDUCATIONAL NURSERIES WITH RAINWATER HARVESTING SYSTEMS,
SUPPORT FOR MANGROVE AND WETLAND CLEANUPS, COMMUNITY PLANTERS, AND MURALS DEPICTING
LOCAL FLORA AND FAUNA.
3. CONSERVATION OF HURRICANE-DAMAGED 41-ACRE MANGROVE AREA, INCLUDING REPLANTING,
AND MARINE TURTLE AND BIRD MONITORING AND PROTECTION FOR 10 YEARS IN GRENADA NEAR
LAURISTON POINT.
4. PROTECTION OF 32 ACRES OF MANGROVES, INCLUDING REFORESTATION OF FIVE ACRES; WASTE
CLEANUP; ALL FOR 20 YEARS IN HONDURAS ON GÜIPO AND TOMASON ISLAND IN EXCHANGE FOR
KINDERGARTEN.
5. PROTECTING A 100-ACRE FOREST FOR 20 YEARS, INCLUDING REPLANTING 7.5 ACRES IN
INDONESIA NEAR GODOG VILLAGE IN EXCHANGE FOR HOUSEHOLD WATER SUPPLY SYSTEM;

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

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

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SEACOLOGY

Employer identification number

87-0495235

AGRICULTURAL TRAINING; SMALL CONSERVATION CENTER.

6. CONSERVATION OF 618-ACRE FOREST, WITH ADDITIONAL BENEFITS FOR DOWNSTREAM ESTUARY AND SEA, FOR 20 YEARS IN INDONESIA NEAR PANTON RAYA VILLAGE IN EXCHANGE FOR COMMUNITY CENTER; WORKSPACE FOR CRAFTSWOMEN; YOUTH LEARNING CENTER; ENVIRONMENTAL EDUCATION.

7. RENEWED PROTECTION OF 741 ACRES OF MARINE HABITAT IN PERPETUITY IN KENYA NEAR MKWIRO VILLAGE IN EXCHANGE FOR TOURIST BANDAS (SHELTERS FOR A RESTAURANT AND ACCOMMODATIONS), MEETING HALL.

8. PROTECTING 3,511 ACRES OF CRITICALLY ENDANGERED LEMUR HABITAT WITH FIREBREAKS, REPLANTING, AND PATROLS FOR 20 YEARS IN MADAGASCAR NEAR ANTANAMARINA VILLAGE IN EXCHANGE FOR TWO-ROOM PRIMARY SCHOOL WITH BATHROOMS AND SOLAR PANELS.

9. PRESERVATION OF 124-ACRE RAINFOREST WATERSHED AND DOUBLED FISHING RESTRICTIONS IN MALAYSIA NEAR POKOLON PAUS VILLAGE IN EXCHANGE FOR RENEWABLE, RELIABLE ELECTRICITY FROM HYBRID SOLAR AND MICRO-HYDRO SYSTEM.

10. RESTORATION OF IMPORTANT WILDLIFE HABITAT, INCLUDING FOREST, STREAM, SEAGRASS, SALTMARSH, REEF, AND MANGROVES, DAMAGED BY DEFORESTATION AND POLLUTION IN NEW ZEALAND ON PAPAKURA STREAM IN EXCHANGE FOR SOLAR POWER, COMPOSTABLE TOILETS, AND EQUIPMENT FOR NATIVE PLANT NURSERY.

11. PROTECTION OF 25-ACRE CORAL REEF OF 15 YEARS IN PHILIPPINES NEAR SAN JUAN VILLAGE IN EXCHANGE FOR WATER TANKS.

12. PRESERVATION OF ABOUT 27.5 ACRES OF NESTING GROUND OF RARE RED-NECKED PHALAROPE IN SCOTLAND ON FETLAR ISLAND IN EXCHANGE FOR SUPPORT OF WILDLIFE-BASED TOURISM, SUPPORT FOR COOPERATING CROFTERS.

13. ENVIRONMENTAL EDUCATION, MANGROVE PROTECTION AND RESTORATION (PLAY FOR THE MANGROVES) IN JAMAICA IN EXCHANGE FOR SPORTS EQUIPMENT AND TRAINING FOR YOUTH.

14. SEAGRASS RESTORATION IN UNITED STATES IN PICNIC COVE IN EXCHANGE FOR SEAGRASS

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

**Open to Public
Inspection**

SEACOLOGY

Employer identification number

87-0495235

EDUCATION FOR LOCAL NATIVE AMERICAN YOUTH.

15. REDUCTION IN INJURIES TO ENDANGERED MARINE TURTLES; HELP FOR INJURED TURTLES
(CONTINUED FROM ORIGINAL PROJECT) IN GUATEMALA IN EXCHANGE FOR IMPROVEMENTS TO THE
TURTLE HATCHERY AND REPAIRS TO AN UNUSED CLASSROOM TO BE USED AS AN AUDIOVISUAL
SPACE, ALONG WITH NECESSARY FURNISHINGS AND EQUIPMENT.

16. CYCLADES PRESERVATION FUND (CPF) GREEK ISLANDS SEAGRASS ALLIANCE (GISA)
INITIATIVE AIMS TO EXPAND GOOD PRACTICES NATIONWIDE, FOSTERING A UNITED AND INFORMED
COMMUNITY COMMITTED TO SAFEGUARDING POSIDONIA ECOSYSTEMS (UNDERWATER SEAGRASS
MEADOWS AND BANQUETTES) ACROSS THE GREEK ISLANDS.

17. DEBRIS CLEANUP (124 ACRES) AND EELGRASS RESTORATION IN AN IMPORTANT ESTUARY IN
CANADA IN THE K'OMOKS ESTUARY.

18. RECYCLING PLASTIC WASTE THAT IS DAMAGING ISLAND ECOSYSTEMS IN CHILE ON QUENAC
ISLAND IN EXCHANGE FOR INCOME FOR WOMEN FROM RECYCLED PLASTIC ITEMS.

19. INCREASED PROTECTION OF 106,225-ACRE NO-TAKE MARINE PROTECTED AREA IN COSTA RICA
ON THE GUANACASTE CONSERVATION AREA.

20. SEAGRASS CONSERVATION THROUGH EDUCATION AND OUTREACH IN CROATIA ON LOSING
ISLAND.

21. CONSERVATION OF 400 ACRES OF COASTAL FOREST FOR 30 YEARS; NATIVE TREE PLANTING
IN DOMINICA.

22. RENEWED PROTECTION OF 400 ACRES OF FOREST FOR 20 MORE YEARS IN FIJI NEAR THE
NASIGASIGA VILLAGE IN EXCHANGE FOR NEW KINDERGARTEN BUILDING.

23. PROTECTION OF 660-ACRE WATERSHED FOREST PRESERVE FOR 15 YEARS IN FEDERATED
STATES OF MICRONESIA IN EXCHANGE FOR TWO NEW 10,000-GALLON WATER TANKS.

24. PROTECTION OF THREE SPECIES OF SEA TURTLES, OTHER WILDLIFE, AND MANGROVES IN
GUATEMALA NEAR MOYUTA VILLAGE IN EXCHANGE FOR IMPROVEMENTS TO SCHOOL, CHICKEN

FARMING, TURTLE-THEMED EVENTS.

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25. PROTECTION OF 2.4 ACRES OF WETLAND, INCLUDING MANGROVES, BEACH, AND CORAL REEF, FOR 10 YEARS; MANGROVE PLANTING; ENVIRONMENTAL EDUCATION IN HONDURAS NEAR CRAWFISH ROCK IN EXCHANGE FOR MULTI-USE SPORTS COURT FOR CHILDREN AND COMMUNITY.

26. PROTECTION OF 99 ACRES OF FOREST FOR 15 YEARS, INCLUDING REFORESTATION OF 10 ACRES IN INDONESIA NEAR KAPUTIHAN AND PAPAYAN VILLAGES IN EXCHANGE FOR COMMUNITY CENTER; WATER PIPES FROM SPRING TO VILLAGE.

27. CORAL RESTORATION AT TWO SITES TOTALING 6.25 ACRES IN MEXICO ON MARIETAS ISLANDS IN EXCHANGE FOR BETTER CONDITIONS FOR ECOTOURISM AND FISHING; TOURISM TRAINING FOR LOCAL PEOPLE.

28. PROTECTION OF 605-ACRE MARINE AREA, WITH MANGROVES AND SEAGRASS, FOR 10 YEARS IN PHILIPPINES NEAR BARANGAY QUEZON IN EXCHANGE FOR FLOATING GUARDHOUSE, MANGROVE BOARDWALK, AND CAPACITY BUILDING FOR CONSERVATION AND ECOTOURISM.

29. ENHANCED PROTECTION OF 2,540-ACRE MARINE CONSERVATION AREA, INCLUDING 764-ACRE NO TAKE-ZONE, FOR 10 YEARS IN TONGA NEAR TALIHAI VILLAGE IN EXCHANGE FOR GATED ECOTOURISM PARK WITH RESTROOMS, SHOWERS, AND PICNIC TABLES.

30. REPLANTING APPROXIMATELY 2.25 ACRES OF SEAGRASS IN UNITED STATES ON DECATUR, SUCIA AND SHAW ISLANDS IN EXCHANGE FOR LUMMI STUDENT PARTICIPATION IN RESTORATION OF CULTURALLY IMPORTANT EELGRASS.

31. REPAIR A SMALL WOODEN FOOTBRIDGE THAT KIDS USE TO GET TO SCHOOL IN FIJI NEAR VUNIBALARA VILLAGE IN EXCHANGE FOR FRUIT TREE REPLANTING (15 HOUSEHOLDS WILL PLANT 15 TREES EVERY YEAR FOR EIGHT YEARS).

32. PROVIDE FUNDING TO OPERATE THE LANKA MANGROVE MUSEUM FOR ONE YEAR IN SRI LANKA.

SEACOLOGY CONTINUED FUNDING AND SUPPORT OF THE SEACOLOGY DOMINICAN REPUBLIC MANGROVE INITIATIVE WHICH AIMS TO PROTECT THE COUNTRY'S CRITICAL MANGROVE FORESTS WHILE

SUPPORTING ECONOMICALLY VULNERABLE COASTAL RESIDENTS. THE INITIATIVE INCLUDES AN

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MANGROVE AWARENESS CAMPAIGN CARRIED OUT BY OUR PARTNER, GRUPO JARAGUA AND SEEKS TO ENGAGE THE NEXT GENERATION IN CONSERVATION BY PROVIDING BASEBALL AND VOLLEYBALL EQUIPMENT ALONG WITH MANGROVE EDUCATION TO DOMINICAN YOUTH IN A PROGRAM CALLED PLAY FOR THE MANGROVES. ADDITIONALLY, SEACOLOGY SUPPORTED SEVERAL IMPROVEMENTS TO PREVIOUSLY FUNDED COMMUNITY BENEFITS IN RETURN FOR RENEWED OR EXTENDED PROTECTIONS AND CONTINUED TO SUPPORT ACTIVE PROJECTS APPROVED IN PRIOR YEARS. FINALLY, SEACOLOGY MONITORED ONGOING AND COMPLETED PROJECTS AND CONSERVATION AREAS TO ENSURE THAT CONSERVATION AGREEMENTS WERE UPHELD AND COMMUNITY BENEFITS WERE BEING USED FOR INTENDED PURPOSES.

PART III, ROW 4B, STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

AMONG OTHER ACCOMPLISHMENTS, CYNTHIA HAS HELPED FOUND A RENEWABLE ENERGY COALITION THAT WILL BRING CLEAN POWER TO REMOTE INDIGENOUS COMMUNITIES. HER WORK ON CERTIFYING SUSTAINABLE PALM OIL HAS GONE FAR TO REDUCE THE DAMAGE THAT OIL PALM PLANTATIONS DO TO THE ISLAND'S FORESTS AND COMMUNITIES. SHE WAS ALSO KEY IN DEVELOPING A WORKING GROUP THAT SUCCEEDED IN GETTING THE SUNDA PANGOLIN LISTED AS A "TOTALLY PROTECTED SPECIES" UNDER SABAH STATE LAW.

IN ISOLATION, ANY OF THESE CAMPAIGNS WOULD BE MONUMENTAL. IN PARALLEL, THEY EXEMPLIFY A UNIQUE CONSERVATION APPROACH THAT BALANCES ECONOMIC DEVELOPMENT ASPIRATIONS WITH ECOLOGICAL SUSTAINABILITY. CYNTHIA'S HOPE IS THAT THROUGH THESE MULTI-PRONGED EFFORTS, SHE MAY POSITIVELY SHIFT THE POLITICAL ECOLOGY OF HER HOME STATE OF SABAH—WHICH JUST HAPPENS TO BE ONE OF THE MOST DIVERSE ISLAND ENVIRONMENTS IN THE WORLD.