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GOVERNMENT COPY

SURFRIDER FOUNDATION
PO BOX 6010
SAN CLEMENTE, CA 92674-6010

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0027

FORM 990

Form **990** Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047 **2004** **Open to Public Inspection**

A For the 2004 calendar year, or tax year beginning **and ending**

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

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: SURFRIDER FOUNDATION

Number and street (or P.O. box if mail is not delivered to street address): PO BOX 6010 Room/suite

City or town, state or country, and ZIP + 4: SAN CLEMENTE, CA 92674-6010

D Employer identification number 95-3941826

E Telephone number 949-492-8170

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

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

H *and* **I** *are not applicable to section 527 organizations.*

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

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? N/A ☐ Yes ☐ No (If "No," attach a list.)

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

I Group Exemption Number ▶

M Check ▶ ☐ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

G Website: ▶WWW.SURFRIDER.ORG

J Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 3,577,731.

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

Revenue	1	Contributions, gifts, grants, and similar amounts received:					
	a	Direct public support		1a	2,311,092.		
	b	Indirect public support		1b			
	c	Government contributions (grants)		1c			
	d	**Total** (add lines 1a through 1c) (cash $ 2,311,092. noncash $)				1d	2,311,092.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)				2	25,500.
	3	Membership dues and assessments				3	1,024,143.
	4	Interest on savings and temporary cash investments				4	4,307.
	5	Dividends and interest from securities				5	2,802.
	6 a	Gross rents		6a			
	b	Less: rental expenses		6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)				6c	
	7	Other investment income (describe ▶)				7	
	8 a	Gross amount from sales of assets other than inventory	(A) Securities: 19,287.	8a	(B) Other:		
	b	Less: cost or other basis and sales expenses	19,630.	8b	822.		
	c	Gain or (loss) (attach schedule)	<343.>	8c	<822.>		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	STMT 2		STMT 3	8d	<1,165.>
	9	Special events and activities (attach schedule). If any amount is from **gaming**, check here ▶ ☐					
	a	Gross revenue (not including $ of contributions reported on line 1a)		9a			
	b	Less: direct expenses other than fundraising expenses		9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)				9c	
	10 a	Gross sales of inventory, less returns and allowances		10a	190,300.		
	b	Less: cost of goods sold		10b	77,882.		
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			STMT 4	10c	112,418.
	11	Other revenue (from Part VII, line 103)				11	300.
	12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)				12	3,479,397.
Expenses	13	Program services (from line 44, column (B))				13	2,084,049.
	14	Management and general (from line 44, column (C))				14	179,886.
	15	Fundraising (from line 44, column (D))				15	477,569.
	16	Payments to affiliates (attach schedule)				16	
	17	**Total expenses** (add lines 16 and 44, column (A))				17	2,741,504.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)				18	737,893.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))				19	1,070,555.
	20	Other changes in net assets or fund balances (attach explanation)				20	0.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)				21	1,808,448.

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash $ noncash $)	22				
23 Specific assistance to individuals (attach schedule)	23				
24 Benefits paid to or for members (attach schedule)	24				
25 Compensation of officers, directors, etc.	25	107,157.	87,985.	7,820.	11,352.
26 Other salaries and wages	26	597,917.	490,945.	43,632.	63,340.
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29				
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33				
34 Telephone	34	18,538.	15,335.	1,322.	1,881.
35 Postage and shipping	35	141,237.	120,383.	4,487.	16,367.
36 Occupancy	36				
37 Equipment rental and maintenance	37	1,285.	775.	252.	258.
38 Printing and publications	38	176,808.	161,419.	1,512.	13,877.
39 Travel	39	33,663.	24,859.	5,271.	3,533.
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	14,951.	12,409.	2,542.	
43 Other expenses not covered above (itemize):					
a	43a				
b	43b				
c	43c				
d	43d				
e SEE STATEMENT 5	43e	1,649,948.	1,169,939.	113,048.	366,961.
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	2,741,504.	2,084,049.	179,886.	477,569.

Joint Costs. Check ▶ ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in **(B)** Program services? ▶ ☐ **Yes** ☒ **No**

If "Yes," enter **(i)** the aggregate amount of these joint costs $ ______ ; **(ii)** the amount allocated to Program services $ ______ ;
(iii) the amount allocated to Management and general $ ______ ; and **(iv)** the amount allocated to Fundraising $ ______

Part III **Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? ▶
ENVIRONMENTAL EDUCATION

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

		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a	SEE ATTACHED STATEMENT (Grants and allocations $)	2,084,049.
b	(Grants and allocations $)	
c	(Grants and allocations $)	
d	(Grants and allocations $)	
e	Other program services (attach schedule) (Grants and allocations $)	
f	**Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	2,084,049.

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Part IV Balance Sheets

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*

	Line	Description			(A) Beginning of year		(B) End of year
Assets	45	Cash - non-interest-bearing			94,324.	45	607,962.
	46	Savings and temporary cash investments			644,975.	46	772,791.
	47 a	Accounts receivable	47a	28,427.			
	b	Less: allowance for doubtful accounts	47b		13,256.	47c	28,427.
	48 a	Pledges receivable	48a				
	b	Less: allowance for doubtful accounts	48b			48c	
	49	Grants receivable				49	
	50	Receivables from officers, directors, trustees, and key employees				50	
	51 a	Other notes and loans receivable	51a				
	b	Less: allowance for doubtful accounts	51b			51c	
	52	Inventories for sale or use			23,914.	52	53,476.
	53	Prepaid expenses and deferred charges				53	
	54	Investments - securities ▶ ☐ Cost ☐ FMV				54	
	55 a	Investments - land, buildings, and equipment: basis	55a				
	b	Less: accumulated depreciation	55b			55c	
	56	Investments - other SEE STATEMENT 6			309,530.	56	324,492.
	57 a	Land, buildings, and equipment: basis	57a	117,452.			
	b	Less: accumulated depreciation	57b	82,337.	31,522.	57c	35,115.
	58	Other assets (describe ▶ DEPOSITS)			20,789.	58	38,987.
	59	**Total assets** (add lines 45 through 58) (must equal line 74)			1,138,310.	59	1,861,250.
Liabilities	60	Accounts payable and accrued expenses			67,755.	60	52,802.
	61	Grants payable				61	
	62	Deferred revenue				62	
	63	Loans from officers, directors, trustees, and key employees				63	
	64 a	Tax-exempt bond liabilities				64a	
	b	Mortgages and other notes payable				64b	
	65	Other liabilities (describe ▶)				65	
	66	**Total liabilities** (add lines 60 through 65)			67,755.	66	52,802.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶** ☒ and complete lines 67 through 69 and lines 73 and 74.					
	67	Unrestricted			648,096.	67	1,212,486.
	68	Temporarily restricted			422,459.	68	595,962.
	69	Permanently restricted				69	
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74.					
	70	Capital stock, trust principal, or current funds				70	
	71	Paid-in or capital surplus, or land, building, and equipment fund				71	
	72	Retained earnings, endowment, accumulated income, or other funds				72	
	73	**Total net assets or fund balances** (add lines 67 through 69 **or** lines 70 through 72; column (A) **must** equal line 19; column (B) **must** equal line 21)			1,070,555.	73	1,808,448.
	74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)			1,138,310.	74	1,861,250.

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

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains, and other support per audited financial statements	a	3,923,388.
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments $		
(2)	Donated services and use of facilities $ 364,944.		
(3)	Recoveries of prior year grants $		
(4)	Other (specify): STMT 7 $ 79,047.		
	Add amounts on lines (1) through (4)	b	443,991.
c	Line a minus line b	c	3,479,397.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify): $		
	Add amounts on lines (1) and (2)	d	0.
e	Total revenue per line 12, Form 990 (line c plus line d)	e	3,479,397.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	3,185,495.
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities $ 364,944.		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify): STMT 8 $ 79,047.		
	Add amounts on lines (1) through (4)	b	443,991.
c	Line a minus line b	c	2,741,504.
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify): $		
	Add amounts on lines (1) and (2)	d	0.
e	Total expenses per line 17, Form 990 (line c plus line d)	e	2,741,504.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 9		107,156.	3,999.	1,426.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? If "Yes," attach schedule. ▶ ☐ Yes ☒ No

Part VI Other Information

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		X
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a		X
b	If "Yes," enter the name of the organization ▶ ______ and check whether it is ☐ exempt **or** ☐ nonexempt.			
81 a	Enter direct or indirect political expenditures. See line 81 instructions — 81a: 0.			
b	Did the organization file **Form 1120-POL** for this year?	81b		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) — 82b: 364,944.			
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible? N/A	84a		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b		
85	*501(c)(4), (5), or (6) organizations.* **a** Were substantially all dues nondeductible by members? N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? N/A	85b		
	If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.			
c	Dues, assessments, and similar amounts from members — 85c: N/A			
d	Section 162(e) lobbying and political expenditures — 85d: N/A			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices — 85e: N/A			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) — 85f: N/A			
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h		
86	*501(c)(7) organizations.* Enter: **a** Initiation fees and capital contributions included on line 12 — 86a: N/A			
b	Gross receipts, included on line 12, for public use of club facilities — 86b: N/A			
87	*501(c)(12) organizations.* Enter: **a** Gross income from members or shareholders — 87a: N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) — 87b: N/A			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88		X
89 a	*501(c)(3) organizations.* Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0. ; section 4912 ▶ 0. ; section 4955 ▶ 0.			
b	*501(c)(3) and 501(c)(4) organizations.* Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b		X

c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.

d Enter: Amount of tax on line 89c, above, reimbursed by the organization ▶ 0.

90 a List the states with which a copy of this return is filed ▶ CALIFORNIA

b Number of employees employed in the pay period that includes March 12, 2004 — 90b: 18

91 The books are in care of ▶ CHRISTOPHER W. KEYS Telephone no. ▶ 949-492-8170

Located at ▶ 120 1/2 S. ELCAMINO #207 SAN CLEMENTE CA ZIP + 4 ▶ 92672

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* **Form 1041-** Check here ▶ ☐

and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92: N/A

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.	Unrelated business income (A) Business code	Unrelated business income (B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	Excluded by section 512, 513, or 514 (D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a LICENSING REVENUE					25,500.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					1,024,143.
95 Interest on savings and temporary cash investments			14	4,307.	
96 Dividends and interest from securities			14	2,802.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					<1,165.>
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					112,418.
103 Other revenue:					
a CHAPTER FEES					300.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		7,109.	1,161,196.
105 Total (add line 104, columns (B), (D), and (E)) ▶					1,168,305.

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
	SEE STATEMENT 10

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
N/A	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

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

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

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

Please Sign Here

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

▶ Signature of officer | Date | ▶ JIM MORIARTY, EXEC DIRECTOR — Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	MOORE STEPHENS WURTH FRAZER & TORBET LLP 1199 S. FAIRWAY DR. SUITE 200 WALNUT, CA 91789	EIN ▶	Phone no. ▶ (909) 594-2713

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01-13-05

Form 990 (2004)

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

			Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ ______ $ ______ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1	X	
	Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? *(If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)* SEE STATEMENT 11			
a	Sale, exchange, or leasing of property?	2a		X
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3 a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) SEE STATEMENT 12	3a	X	
b	Do you have a section 403(b) annuity plan for your employees?	3b		X
4 a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

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

5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)

7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ ______

10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)

11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)

12 ☒ An organization that normally receives: **(1) more than 33 1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and **(2) no more than 33 1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)

13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

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

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

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

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

Calendar year (or fiscal year beginning in) ▶	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,583,816.	1,320,724.	1,811,585.	1,133,045.	5,849,170.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	154,912.	178,922.	151,467.	161,151.	646,452.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	2,978.	5,351.	13,869.	17,679.	39,877.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	1,741,706.	1,504,997.	1,976,921.	1,311,875.	6,535,499.
24 Line 23 minus line 17	1,586,794.	1,326,075.	1,825,454.	1,150,724.	5,889,047.
25 Enter 1% of line 23	17,417.	15,050.	19,769.	13,119.	

26 **Organizations described on lines 10 or 11: a** Enter 2% of amount in column (e), line 24 ▶ 26a N/A

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. **Do not file this list with your return.** Enter the total of all these excess amounts ▶ 26b N/A

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ 26c N/A

d Add: Amounts from column (e) for lines: 18 ____ 19 ____ 22 ____ 26b ____ ▶ 26d N/A

e Public support (line 26c minus line 26d total) ▶ 26e N/A

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ 26f N/A %

27 **Organizations described on line 12: a** For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." **Do not file this list with your return.** Enter the sum of such amounts for each year:

(2003) 0. (2002) 0. (2001) 0. (2000) 0.

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) **Do not file this list with your return.** After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year:

(2003) 0. (2002) 0. (2001) 0. (2000) 0.

c Add: Amounts from column (e) for lines: 15 5,849,170. 16 ____ 17 646,452. 20 ____ 21 ____ ▶ 27c 6,495,622.

d Add: Line 27a total 0. and line 27b total 0. ▶ 27d 0.

e Public support (line 27c total minus line 27d total) ▶ 27e 6,495,622.

f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶ 27f 6,535,499.

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ 27g 99.3898%

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ 27h .6102%

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. **Do not file this list with your return.** Do not include these grants in line 15.

NONE

Part V **Private School Questionnaire** (See page 7 of the instructions.) N/A
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities?	33h		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement.			
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

Check ▶ **a** ☐ if the organization belongs to an affiliated group. Check ▶ **b** ☐ if you checked **"a"** and "limited control" provisions apply.

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

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

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

	Lobbying Expenditures During 4-Year Averaging Period				N/A
Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.) N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines **c** through **h**.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines **c** through **h**.)			0.

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 11 of the instructions.)

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

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities, equipment, or other assets	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

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

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

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

b If "Yes," complete the following schedule: N/A

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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

Schedule of Contributors

Supplementary Information for line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

2004

Name of organization	**Employer identification number**
SURFRIDER FOUNDATION	95-3941826

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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-

[X] For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, $5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules-

[ ] For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of $5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than $1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to 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. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of $5,000 or more during the year.) .... ▶ $ ______

Caution: *Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they* **must** *check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).*

Name of organization

SURFRIDER FOUNDATION

Employer identification number

95-3941826

Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	SEE STATEMENT	$ 1,876,826.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II if there is a noncash contribution.)

FOOTNOTES STATEMENT 1

ENVIRONMENTAL ACTIVISM - INSTALL AND MAINTAIN CONSERVATION PROGRAMS; CONDUCT TESTING OF COASTAL WATERS FOR PRESENCE OF HARMFUL EFFLUENT; ENCOURAGE RESPONSIBLE USE OF COASTAL RESOURCES; CONDUCT LEGAL ACTION AGAINST VIOLATORS OF THE CLEAN WATER ACT.

EDUCATIONAL - CONDUCT EDUCATIONAL PROGRAMS FOR SCHOOL AGE CHILDREN; COMMUNICATE WITH MEMBERSHIP AND PUBLIC REGARDING COASTAL CONSERVANCY. 45,000 MEMBERS SERVED.

FORM 990 GAIN (LOSS) FROM NON-PUBLICLY TRADED SECURITIES STATEMENT 2

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
INVESTMENTS	VARIOUS	VARIOUS	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
	19,287.	19,630.	0.	<343.>
TOTAL TO FM 990, PART I, LN 8	19,287.	19,630.	0.	<343.>

FORM 990 GAIN (LOSS) FROM SALE OF OTHER ASSETS STATEMENT 3

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
EQUIPMENT	VARIOUS	VARIOUS	PURCHASED

NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC	NET GAIN OR (LOSS)
	0.	822.	0.	0.	<822.>
TO FM 990, PART I, LN 8		822.	0.	0.	<822.>

FORM 990 INCOME AND COST OF GOODS SOLD INCLUDED ON PART I, LINE 10 STATEMENT 4

INCOME		
1. GROSS RECEIPTS	190,300	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		190,300
4. COST OF GOODS SOLD (LINE 13)	77,882	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		112,418
COST OF GOODS SOLD		
6. INVENTORY AT BEGINNING OF YEAR	23,914	
7. MERCHANDISE PURCHASED	107,444	
8. COST OF LABOR		
9. MATERIALS AND SUPPLIES		
10. OTHER COSTS		
11. ADD LINES 6 THROUGH 10		131,358
12. INVENTORY AT END OF YEAR	53,476	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12)		77,882

FORM 990 OTHER EXPENSES STATEMENT 5

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
OFFICE EXPENSE	130,722.	91,534.	22,115.	17,073.
CONSULTATION	295,110.	218,537.	62,459.	14,114.
INSURANCE	59,459.	41,441.	13,478.	4,540.
LICENSES & PERMITS	76,532.	56,064.	14,094.	6,374.
PROGRAM	350,581.	350,581.		
FUNDRAISING & PROMOTIONS	737,625.	411,863.	902.	324,860.
MISC EXP	<81.>	<81.>		
TOTAL TO FM 990, LN 43	1,649,948.	1,169,939.	113,048.	366,961.

FORM 990 OTHER INVESTMENTS STATEMENT 6

DESCRIPTION	VALUATION METHOD	AMOUNT
MONEY MARKET	COST	319,490.
CORPORATE STOCK	COST	5,002.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		324,492.

FORM 990 OTHER REVENUE NOT INCLUDED ON FORM 990 STATEMENT 7

DESCRIPTION	AMOUNT
COST OF GOODS SOLD	77,882.
LOSS ON SALE OF ASSETS	822.
LOSS ON SALE OF SECURITIES	343.
TOTAL TO FORM 990, PART IV-A	79,047.

FORM 990 OTHER EXPENSES NOT INCLUDED ON FORM 990 STATEMENT 8

DESCRIPTION	AMOUNT
COST OF GOODS SOLD	77,882.
LOSS ON SALE OF ASSETS	822.
LOSS ON SALE OF ASSETS	343.
TOTAL TO FORM 990, PART IV-B	79,047.

FORM 990 PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES STATEMENT 9

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
CHRISTOPHER KEYS 14451 CHAMBERS ROAD #200 TUSTIN, CA 92780	CHIEF FINANCIAL OFFICER NONE	0.	0.	0.
JEFF BERG 200 FIRST AVE. NORTH, SUITE 203 ST. PETERSBURG, FL 33701	VICE-CHAIRMAN/DIRECTOR NONE	0.	0.	0.
WILL NOVY HILDESLEY 2630 SW PATTON ROAD PORTLAND, OR 97201	SECRETARY/DIRECTOR NONE	0.	0.	0.
MIKE ORBACH DUKE UNIVERSITY MARINE LAB 135 DUKE MARINE LAB ROAD BEAUFORT, NC 28516	CHAIRMAN/DIRECTOR NONE	0.	0.	0.
CHRISTOPHER EVANS 171 W. SAN ANTONIO SAN CLEMENTE, CA 92672	EXECUTIVE DIRECTOR 40 HRS/WEEK	84,460.	3,101.	796.
MICHAEL MARCKX 1090 BALOUR DR. ENCINITAS, CA 92024	DIRECTOR NONE	0.	0.	0.
KIRA STILLWELL PO BOX 621 NARRAGANSETT, RI 02882	DIRECTOR NONE	0.	0.	0.

KRIS BALLIET 425 G STREET, SUITE 400 ANCHORAGE, AK 99501	DIRECTOR NONE	0.	0.	0.
HAROLD HOFER 1419 DOLPHIN WAY CORONA DEL MAR, CA 92625	DIRECTOR NONE	0.	0.	0.
BILL ROSENBLATT 2002 SUNSET AVE. OCEAN, NJ 07712	DIRECTOR NONE	0.	0.	0.
ROBB WATERMAN 2360 PACIFIC AVE. #302 SAN FRANCISCO, CA 94115	DIRECTOR NONE	0.	0.	0.
MARK SPALDING 3922 JENIFER ST. NW WASHINGTON, DC 20015-1950	DIRECTOR NONE	0.	0.	0.
MARC CHYTILLO PO BOX 92233 SANTA BARBARA, CA 93190	DIRECTOR NONE	0.	0.	0.
LANCE ANDERSON 2538 MONACO DR. LAGUNA BEACH, CA 92651-1009	DIRECTOR NONE	0.	0.	0.
MEGAN BAILIFF 1721 CALLE DELICADA LA JOLLA, CA 92037-7121	DIRECTOR NONE	0.	0.	0.
JANIS SEARLES 4117 SE DIVISION ST. PORTLAND, OR 97202	DIRECTOR NONE	0.	0.	0.
MICHELLE KREMER 1969 TEMPLE HILLS DR. LAGUNA BEACH, CA 92651-1009	INTERIM EXECUTIVE DIRECTOR 40 HRS/WEEK	22,696.	898.	630.
CJ OLIVARES 1440 S. SEPULVEDA BLVD. LOS ANGELES, CA 90025	DIRECTOR NONE	0.	0.	0.
TOTALS INCLUDED ON FORM 990, PART V		107,156.	3,999.	1,426.

FORM 990 PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES STATEMENT 10

LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
93A	LICENSING OR CONTRACT FEES RECEIVED FROM OTHER ORGANIZATIONS USING SURFRIDER'S NAME
94	MEMBERSHIP DUES TO ENABLE THE ORGANIZATION TO DEVELOP PROGRAMS TO TRAIN MEMBERS
102	SALES REVENUE RECEIVED FROM SELLING WATER TESTING KITS, EDUCATIONAL MATERIALS ON WATER QUALITY AND OTHER MEMBERSHIP MATERIALS
103	FEES COLLECTED TO PROVIDE CHAPTER SUPPORT

SCHEDULE A STATEMENT REGARDING ACTIVITIES WITH SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS, CREATORS, KEY EMPLOYEES, ETC,. PART III, LINE 2 STATEMENT 11

BOX 36 - SEE FORM 990, PART V

SCHEDULE A EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS PART III, LINE 3 STATEMENT 12

TO QUALIFY FOR THE PRATTE MEMORIAL SCHOLARSHIP, ELIGIBILITY CRITERIA MUST BE MET AND A SCHOLARSHIP APPLICATION MUST BE SUBMITTED. ALL APPLICANTS SHOULD DEMONSTRATE EXCEPTIONAL COMMITMENT TO ACADEMIC PURSUITS, WORK AND/OR RESEARCH IN AN AREA CONSISTENT WITH THE SURFIDER FOUNDATION MISSION.

- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box ▶ [X]

Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time - Must file Original and One Copy.

Type or print. File by the extended due date for filing the return. See instructions.

Name of Exempt Organization SURFRIDER FOUNDATION		**Employer identification number** 95-3941826
Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 6010		For IRS use only
City, town or post office, state, and ZIP code. For a foreign address, see instructions. SAN CLEMENTE, CA 92674-6010		

Check type of return to be filed (File a separate application for each return):

[X] Form 990 [ ] Form 990-EZ [ ] Form 990-T (sec. 401(a) or 408(a) trust) [ ] Form 1041-A [ ] Form 5227 [ ] Form 8870
[ ] Form 990-BL [ ] Form 990-PF [ ] Form 990-T (trust other than above) [ ] Form 4720 [ ] Form 6069

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ CHRISTOPHER W. KEYS
  Telephone No. ▶ 949-492-8170 FAX No. ▶
- If the organization does **not** have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a **Group Return,** enter the organization's four digit Group Exemption Number (GEN) ______. If this is for the **whole** group, check this box ▶ [ ]. If it is for **part** of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until NOVEMBER 15, 2005.

5 For calendar year 2004 , or other tax year beginning ______ and ending ______.

6 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

7 State in detail why you need the extension
ALL OF THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN IS NOT AVAILABLE AT THIS TIME.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions $

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 $

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions $ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ Title ▶ CPA Date ▶

Notice to Applicant - To Be Completed by the IRS

[ ] We **have** approved this application. Please attach this form to the organization's return.

[ ] We **have not** approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.

[ ] We **have not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.

[ ] We **cannot consider** this application because it was filed after the extended due date of the return for which an extension was requested.

[ ] Other

Director By: Date

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print

Name
MOORE STEPHENS WURTH FRAZER & TORBET LLP

Number and street (include suite, room, or apt. no.) or a P.O. box number
1199 S. FAIRWAY DR. SUITE 200

City or town, province or state, and country (including postal or ZIP code)
WALNUT, CA 91789

423832 01-10-05

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STATE COPY

SURFRIDER FOUNDATION
PO BOX 6010
SAN CLEMENTE, CA 92674-6010

FRANCHISE TAX BOARD
P.O. BOX 942857
SACRAMENTO, CA 94257-0701

FORM 199

SURFRIDER FOUNDATION
PO BOX 6010
SAN CLEMENTE, CA 92674-6010

REGISTRY OF CHARITABLE TRUSTS
P.O. BOX 903447
SACRAMENTO, CA 94203-4470

YEAR 2004

California Exempt Organization Annual Information Return

FORM 199

For calendar or fiscal year beginning JANUARY 1, 2004, and ending DECEMBER 31, 2004.

IMPORTANT: Your number is required.

California corporation number: 1255311

Federal employer identification number (FEIN): 95-3941826

Corporation/Organization name: SURFRIDER FOUNDATION

Address: PO BOX 6010

PMB no.:

City, State, ZIP Code: SAN CLEMENTE, CA 92674-6010

A Final return? [ ] Yes. Check applicable box. [X] No
- [ ] Dissolved [ ] Withdrawn [ ] Merged/Reorganized (attach explanation)
- If a box is checked, enter date

B Check forms filed this year: State: [ ] 109 [ ] 100 [ ] 100S [ ] 100W
Federal: [X] 990 [ ] 990EZ [ ] 990T [ ] 990PF [ ] 1041 [ ] 1120H [ ] 1120

C If organization is exempt under R&TC Section 23701d and is a school, public charity, religious organization, or is controlled by a religious operation, check box. **See General Instruction F. No filing fee is required.** [ ]

D Is this a group filing? See General Instruction N. [ ] Yes [X] No

E Accounting method used ACCRUAL

F Type of organization [X] Exempt under Section 23701 d (insert letter)
[ ] IRC Section 4947(a)(1) trust

Part I **Complete Part I unless not required to file this form. See General Instructions B and C.**

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8		1	242,496.
	2	Gross dues and assessments from members and affiliates		2	1,024,143.
	3	Gross contributions, gifts, grants, and similar amounts received. See instructions STMT 1		3	2,311,092.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. **This line must be completed.** If the result is less than $25,000, see General Instruction C		4	3,577,731.
(Enclose, but do not staple any payment.)	5	Cost of goods sold STMT 2	5 77,882.		
	6	Cost or other basis, and sales expenses of assets sold	6 20,452.		
	7	Total costs. Add line 5 and line 6		7	98,334.
	8	Total gross income. Subtract line 7 from line 4		8	3,479,397.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18		9	2,741,503.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8		10	737,894.
Filing Fee	11	Filing fee $10 or $25. See General Instruction F		11	10.
	12	Penalty for failure to file on time. See General Instruction L		12	
	13	Use tax. See instructions		13	
	14	**Balance due.** Add line 11, line 12, and line 13		14	10.

15 If exempt under R&TC Section 23701d, has the organization during the year: (1) participated in any political campaign or (2) attempted to influence legislation or any ballot measure, or (3) made an election under R&TC Section 23704.5 (relating to lobbying by public charities)? If "Yes," complete and attach form FTB 3509, Political or Legislative Activities by Section 23701d Organizations [ ] Yes [X] No

16 Did the organization have any changes in its activities, governing instrument, articles of incorporation, or bylaws that have not been reported to the Franchise Tax Board? If "Yes," complete an explanation and attach copies of revised documents [ ] Yes [X] No

17 Is the organization exempt under R&TC Section 23701g? [ ] Yes [X] No
If "Yes," enter amount of gross receipts from nonmember sources $

18 Did the organization file Form 100, Form 100S, 100W, or Form 109 to report taxable income? [ ] Yes [X] No
If "Yes," enter amount of total income reported $

19 The financial records are in care of CHRISTOPHER W. KEYS Daytime telephone 949-492-8170

located at 120 1/2 S. ELCAMINO #207 SAN CLEMENTE CA 92672

Please Sign Here

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

Signature of officer | Date | Title: EXEC DIRECTOR | Daytime telephone: 949-492-8170

Paid Preparer's Use Only

Paid Preparer's signature | Date | Check if self-employed [ ] | Paid preparer's SSN or PTIN: 134-36-8559

Firm's name (or yours, if self-employed) and address: MOORE STEPHENS WURTH FRAZER & TORBET LLP, 1199 S. FAIRWAY DR. SUITE 200, WALNUT, CA 91789

FEIN 95-4108809

Daytime telephone (909) 594-2713

428941/01-14-05

SURFRIDER FOUNDATION 95-3941826

Part II **Organizations with gross receipts of more than $25,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information. See Specific Line Instructions.**

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	190,300.
	2	Interest	2	4,307.
	3	Dividends	3	2,802.
	4	Gross rents	4	
	5	Gross royalties	5	
	6	Gross amount received from sale of assets SEE STATEMENT 4	6	19,287.
	7	Other income SEE STATEMENT 5	7	25,800.
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	242,496.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid	9	
	10	Disbursements to or for members	10	
	11	Compensation of officers, directors, and trustees SEE STATEMENT 6	11	107,156.
	12	Other salaries and wages	12	597,917.
	13	Interest	13	
	14	Taxes	14	
	15	Rents	15	1,285.
	16	Depreciation and depletion	16	14,951.
	17	Other SEE STATEMENT 7	17	2,020,194.
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	2,741,503.

Schedule L **Balance Sheets**

	Beginning of taxable year		End of taxable year	
Assets	(a)	(b)	(c)	(d)
1 Cash		739,299.		1,380,753.
2 Net accounts receivable		13,256.		28,427.
3 Net notes receivable				
4 Inventories		23,914.		53,476.
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans (number of loans ____)				
9 Other investments STMT 8		309,530.		324,492.
10 a Depreciable assets	107,117.		117,452.	
b Less accumulated depreciation	(75,595.)	31,522.	(82,337.)	35,115.
11 Land				
12 Other assets STMT 9		20,789.		38,987.
13 Total assets		1,138,310.		1,861,250.
Liabilities and net worth				
14 Accounts payable		67,755.		52,802.
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities				
19 Capital stock or principle fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		1,070,555.		1,808,448.
22 Total liabilities and net worth		1,138,310.		1,861,250.

Schedule M-1 **Reconciliation of income per books with income per return**
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $25,000

1 Net income per books	737,894.		
2 Federal income tax		7 Income recorded on books this year not included in this return	
3 Excess of capital losses over capital gains			
4 Income not recorded on books this year		8 Deductions in this return not charged against book income this year	
5 Expenses recorded on books this year not deducted in this return		9 Total. Add line 7 and line 8	
6 Total Add line 1 through line 5	737,894.	10 Net income per return Subtract line 9 from line 6	737,894.

FORM 199 CASH CONTRIBUTIONS OF $5000 OR MORE INCLUDED ON PART I, LINE 3 STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
SEE STATEMENT			1,876,826.
TOTAL INCLUDED ON LINE 3			1,876,826.

FORM 199 — COST OF GOODS SOLD INCLUDED ON PART I, LINE 5 — STATEMENT 2

COST OF GOODS SOLD

1.	INVENTORY AT BEGINNING OF YEAR		23,914
2.	MERCHANDISE PURCHASED	107,444	
3.	COST OF LABOR		
4.	MATERIALS AND SUPPLIES		
5.	OTHER COSTS		
6.	ADD LINES 1 THROUGH 5		131,358
7.	INVENTORY AT END OF YEAR		53,476
8.	COST OF GOODS SOLD (LINE 6 LESS LINE 7)		77,882

FOOTNOTES STATEMENT 3

ENVIRONMENTAL ACTIVISM - INSTALL AND MAINTAIN CONSERVATION PROGRAMS; CONDUCT TESTING OF COASTAL WATERS FOR PRESENCE OF HARMFUL EFFLUENT; ENCOURAGE RESPONSIBLE USE OF COASTAL RESOURCES; CONDUCT LEGAL ACTION AGAINST VIOLATORS OF THE CLEAN WATER ACT.

EDUCATIONAL - CONDUCT EDUCATIONAL PROGRAMS FOR SCHOOL AGE CHILDREN; COMMUNICATE WITH MEMBERSHIP AND PUBLIC REGARDING COASTAL CONSERVANCY. 45,000 MEMBERS SERVED.

FORM 199 GROSS AMOUNT FROM SALE OF ASSETS STATEMENT 4

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
INVESTMENTS	VARIOUS	VARIOUS	PURCHASED

COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE
19,630.	0.	0.	19,287.

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
EQUIPMENT	VARIOUS	VARIOUS	PURCHASED

COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE
822.	0.	0.	0.

	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE	GROSS SALES PRICE
TOTAL TO FORM 199, PAGE 2, LN 6	20,452.	0.	0.	19,287.

FORM 199 OTHER INCOME STATEMENT 5

DESCRIPTION	AMOUNT
CHAPTER FEES	300.
LICENSING REVENUE	25,500.
TOTAL TO FORM 199, PART II, LINE 7	25,800.

FORM 199 COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES STATEMENT 6

NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
CHRISTOPHER KEYS 14451 CHAMBERS ROAD #200 TUSTIN, CA 92780	CHIEF FINANCIAL OFFICER NONE	0.
JEFF BERG 200 FIRST AVE. NORTH, SUITE 203 ST. PETERSBURG, FL 33701	VICE-CHAIRMAN/DIRECTOR NONE	0.
WILL NOVY HILDESLEY 2630 SW PATTON ROAD PORTLAND, OR 97201	SECRETARY/DIRECTOR NONE	0.
MIKE ORBACH DUKE UNIVERSITY MARINE LAB 135 DUKE MARINE LAB ROAD BEAUFORT, NC 28516	CHAIRMAN/DIRECTOR NONE	0.
CHRISTOPHER EVANS 171 W. SAN ANTONIO SAN CLEMENTE, CA 92672	EXECUTIVE DIRECTOR 40 HRS/WEEK	84,460.
MICHAEL MARCKX 1090 BALOUR DR. ENCINITAS, CA 92024	DIRECTOR NONE	0.
KIRA STILLWELL PO BOX 621 NARRAGANSETT, RI 02882	DIRECTOR NONE	0.
KRIS BALLIET 425 G STREET, SUITE 400 ANCHORAGE, AK 99501	DIRECTOR NONE	0.
HAROLD HOFER 1419 DOLPHIN WAY CORONA DEL MAR, CA 92625	DIRECTOR NONE	0.
BILL ROSENBLATT 2002 SUNSET AVE. OCEAN, NJ 07712	DIRECTOR NONE	0.
ROBB WATERMAN 2360 PACIFIC AVE. #302 SAN FRANCISCO, CA 94115	DIRECTOR NONE	0.

MARK SPALDING 3922 JENIFER ST. NW WASHINGTON, DC 20015-1950	DIRECTOR NONE	0.
MARC CHYTILLO PO BOX 92233 SANTA BARBARA, CA 93190	DIRECTOR NONE	0.
LANCE ANDERSON 2538 MONACO DR. LAGUNA BEACH, CA 92651-1009	DIRECTOR NONE	0.
MEGAN BAILIFF 1721 CALLE DELICADA LA JOLLA, CA 92037-7121	DIRECTOR NONE	0.
JANIS SEARLES 4117 SE DIVISION ST. PORTLAND, OR 97202	DIRECTOR NONE	0.
MICHELLE KREMER 1969 TEMPLE HILLS DR. LAGUNA BEACH, CA 92651-1009	INTERIM EXECUTIVE DIRECTOR 40 HRS/WEEK	22,696.
CJ OLIVARES 1440 S. SEPULVEDA BLVD. LOS ANGELES, CA 90025	DIRECTOR NONE	0.
TOTAL TO FORM 199, PART II, LINE 11		107,156.

FORM 199 OTHER EXPENSES STATEMENT 7

DESCRIPTION	AMOUNT
OFFICE EXPENSE	130,722.
CONSULTATION	295,110.
INSURANCE	59,459.
LICENSES & PERMITS	76,532.
PROGRAM	350,581.
FUNDRAISING & PROMOTIONS	737,625.
MISC EXP	<81.>
TELEPHONE	18,538.
POSTAGE AND SHIPPING	141,237.
PRINTING AND PUBLICATIONS	176,808.
TRAVEL	33,663.
TOTAL TO FORM 199, PART II, LINE 17	2,020,194.

FORM 199 OTHER INVESTMENTS STATEMENT 8

DESCRIPTION	BEG. OF YEAR	END OF YEAR
MONEY MARKET	309,530.	319,490.
CORPORATE STOCK	0.	5,002.
TOTAL TO FORM 199, SCHEDULE L, LINE 9	309,530.	324,492.

FORM 199 OTHER ASSETS STATEMENT 9

DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEPOSITS	20,789.	38,987.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	20,789.	38,987.

FORM 199 FUND BALANCES STATEMENT 10

DESCRIPTION	BEG. OF YEAR	END OF YEAR
UNRESTRICTED ASSETS	648,096.	1,212,486.
TEMPORARILY RESTRICTED ASSETS	422,459.	595,962.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	1,070,555.	1,808,448.

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone: (916) 445-2021

WEB SITE ADDRESS:
http://ag.ca.gov/charities/

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, 311 and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of $800, plus interest, and/or fines or filing penalties as defined in Government Code section 12586.1. IRS extensions will be honored.

State Charity Registration Number: CT 58297

Check if:
☐ Change of address
☐ Amended report

SURFRIDER FOUNDATION
Name of Organization

PO BOX 6010
Address (Number and Street)

SAN CLEMENTE, CA 92674-6010
City or Town, State and ZIP Code

Corporate or Organization No. 1255311

Federal Employer I.D. No. 95-3941826

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311 and 312)
Make Check Payable to Attorney General's Registry of Charitable Trusts

Gross Annual Revenue	Fee	Gross Annual Revenue	Fee	Gross Annual Revenue	Fee
Less than $25,000	0	Between $100,001 and $250,000	$50	Between $1,000,001 and $10 million	$150
Between $25,000 and $100,000	$25	Between $250,001 and $1 million	$75	Between $10,000,001 and $50 million	$225
				Greater than $50 million	$300

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01/01/2004 ending 12/31/2004) list:
Gross annual revenue $ 3,577,731. Total assets $ 1,861,250.

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: If you answer "yes" to any of the questions below, you must attach a separate sheet providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

		Yes	No
1.	During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2.	During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3.	During this reporting period, did non-program expenditures exceed 50% of gross revenues?		X
4.	During this reporting period, were any organization funds used to pay any penalty, fine or judgment? If you filed a Form 4720 with the Internal Revenue Service, attach a copy.		X
5.	During this reporting period, were the services of a commercial fundraiser or fundraising counsel for charitable purposes used? If "yes," provide an attachment listing the name, address, and telephone number of the service provider.		X
6.	During this reporting period, did the organization receive any governmental funding? If so, provide an attachment listing the name of the agency, mailing address, contact person, and telephone number.		X
7.	During this reporting period, did the organization hold a raffle for charitable purposes? If "yes," provide an attachment indicating the number of raffles and the date(s) they occurred.		X
8.	Does the organization conduct a vehicle donation program? If "yes," provide an attachment indicating whether the program is operated by the charity or whether the organization contracts with a commercial fundraiser for charitable purposes.		X
9.	Did your organization have prepared an audited financial statement in accordance with generally accepted accounting principles for this reporting period?		X

Organization's area code and telephone number 949-492-8170

Organization's e-mail address

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer	Printed Name	Title	Date
	JIM MORIARTY	EXEC DIRECTOR	