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Form **990-EZ**

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

OMB No 1545-1150

2008

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)
▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning 7/1/2008 , and ending 6/30/2009

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization LAGUNA OCEAN FOUNDATION Number and street (or P O box, if mail is not delivered to street address) Room/suite P O BOX 5247 City, town, or country State ZIP + 4 LAGUNA BEACH CA 92652-5247	D Employer identification number 71-0953427 E Telephone number (949) 497-9367 F Group Exemption Number ▶
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• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).** **G Accounting method** Cash Accrual
Other (specify) ▶

I Website: ▶ LagunaOceanFoundation.org **H Check** if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Organization type (check only one)— 501(c) (3) ◀ (insert no) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 76,655

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

	Description		Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	76,655
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	0
	5a Gross amount from sale of assets other than inventory	5a	0
	b Less cost or other basis and sales expenses	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	0
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ <u>0</u> of contributions reported on line 1)	6a	0
	b Less direct expenses other than fundraising expenses	6b	0
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0	
7a Gross sales of inventory, less returns and allowances	7a		
b Less cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8 Other revenue (describe ▶)	8	0	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	76,655	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	0
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ▶ See attached statement)	16	62,770
	17 Total expenses. Add lines 10 through 16	17	62,770
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	13,885
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	83,660
	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 through 20	21	97,545

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

	(A) Beginning of year		(B) End of year	
22 Cash, savings, and investments	35,687	22	33,420	
23 Land and buildings		23		
24 Other assets (describe ▶ <u>Grant receivable</u>)	51,613	24	70,150	
25 Total assets	87,300	25	103,570	
26 Total liabilities (describe ▶ <u>See attached statement</u>)	3,640	26	6,025	
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	83,660	27	97,545	

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.
(HTA)

Form **990-EZ** (2008)

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3

Part III Statement of Program Service Accomplishments (See the instructions for Part III)		Expenses	
What is the organization's primary exempt purpose? <u>Preserve and protect beaches</u>		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)	
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.			
28	Preserve and protect the beaches, intertidal zone, watersheds and ocean waters of Laguna Beach and to educate the public about local resources. The organization has trained over 200 volunteers to provide interpretive education at local intertidal areas. (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	58,456
29	 (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	0
30	 (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	0
31	Other program services (attach schedule) (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	0
32	Total program service expenses. (add lines 28a through 31a) <input type="checkbox"/>	32	58,456

Part IV List of Officers, Directors, Trustees, and Key Employees List each one even if not compensated (See the instructions for Part IV)				
(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
Name LOUISE THORNTON Str 1017 BALBOA AVE City LAGUNA BEACH ST CA ZIP 92651	Title CHAIRMAN Hr/WK 00	0	0	0
Name ED ALMANZA Str 30702 DRIFTWOOD City LAGUNA BEACH ST CA ZIP 92651	Title VICE CHAIRMAN Hr/WK 00	0	0	0
Name MIA DAVIDSON Str 122 CHIQUITA STRE City LAGUNA BEACH ST CA ZIP 92651	Title TREASURER Hr/WK 00	0	0	0
Name CANDICE BURROUG Str 31171 MONTEREY City LAGUNA BEACH ST CA ZIP 92651	Title SECRETARY Hr/WK 00	0	0	0
Name WALKER REED Str 439 LOS ROBLES City LAGUNA BEACH ST CA ZIP 92651	Title DIRECTOR Hr/WK .00	0	0	0
Name ART SMART Str 381 ASTER STREET City LAGUNA BEACH ST CA ZIP 92651	Title DIRECTOR Hr/WK 00	0	0	0
Name SCOTT FERGUSON Str 626 ANITA STREET City LAGUNA BEACH ST CA ZIP 92651	Title DIRECTOR Hr/WK 00	0	0	0
Name FRED SATTLER Str 132 CHIQUITA STRE City LAGUNA BEACH ST CA ZIP 92651	Title DIRECTOR Hr/WK 00	0	0	0
Name MOLLY PECKELS Str 294 SOUTH LEANDR City ANAHEIM ST CA ZIP 92807	Title DIRECTOR Hr/WK 00	0	0	0
Name JEFF ROSALER Str 26732 CALLE ULTIM City CAPISTRANO BEACIST CA ZIP 92624	Title DIRECTOR Hr/WK .00	0	0	0
Name CALLA ALLISON Str 28295 VIA RUEDA City SAN JUAN CAPISTR. ST CA ZIP 92675	Title DIRECTOR Hr/WK 00	0	0	0
Name JAKE BONUS Str 127 AVENIDA BARC City SAN CLEMENTE ST CA ZIP 92672	Title DIRECTOR Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK .00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0

Part V Other Information (Note the statement requirements in the instructions for Part VI)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b	Did the organization file Form 1120-POL for this year?		X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	0
39	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40 a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ ; section 4912 ▶ , section 4955 ▶		
b	Section 501(c)(3) and (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," complete Schedule L, Part I	40b	X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶		
d	Enter amount of tax on line 40c reimbursed by the organization ▶		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41	List the states with which a copy of this return is filed ▶		
42 a	The books are in care of ▶ Name Mia Davidson Telephone no. ▶ (949) 497-8807 Located at ▶ 122 Chiquita Street City Laguna Beach ST CA ZIP + 4 ▶ 92651		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	X
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country. ▶	42c	X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ 43 N/A		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

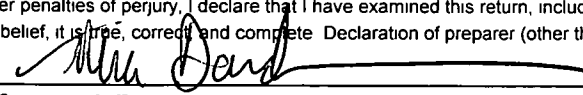
- | | | Yes | No |
|--|------------|--------------------------|-------------------------------------|
| 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 46 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. | 47 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 49 a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes," was the related organization(s) a section 527 organization? | 49b | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- 50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name None City ST ZIP	Title Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0
Name City ST ZIP	Title Hr/WK 00	0	0	0
Total number of other employees paid over \$100,000 ▶		0	0	0

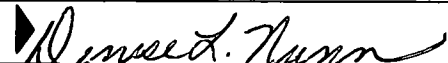
- 51** Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None "

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name None City ST ZIP		0
Name City ST ZIP		0
Name City ST ZIP		0
Name City ST ZIP		0
Name City ST ZIP		0
Total number of other independent contractors each receiving over \$100,000 ▶		0

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.


1/15/10
 Signature of officer Date
MIA DAVIDSON TREASURER
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature  Date 12/14/2009 Check if self-employed Preparer's Identifying Number (See instructions) 551-84-3432
 Firm's name (or yours if self-employed), address, and ZIP +4 **COGDILL & STIRLING ACCOUNTANCY CORP** EIN ▶ 95-3680817
407 MERMAID STREET, LAGUNA BEACH, CA 92651 Phone no ▶ 949 494-8578

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Name of the organization LAGUNA OCEAN FOUNDATION	Employer identification number 71-0953427
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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 (Please check only one organization)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H)
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
 - a Type I b Type II c Type III—Functionally integrated d Type III—Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
 - (ii) A family member of a person described in (i) above?
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col.(i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
									0
									0
									0
									0
									0
									0
Total									0

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)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	9,332	66,284	77,850	72,185	76,655	302,306
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
4 Total Add lines 1-3	9,332	66,284	77,850	72,185	76,655	302,306
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						302,306

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	9,332	66,284	77,850	72,185	76,655	302,306
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	0	0			0
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 IV)	0	0	0			0
11 Total support. Add lines 7 through 10						302,306
12 Gross receipts from related activities, etc (see instructions.)					12	

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	100.00%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	100.00%
16a 33 1/3% support test-2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test-2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances-test-2008. 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 IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test-2007. 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 IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	0	0	0			0
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	0	0	0			0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
6 Total. Add lines 1-5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	0	0	0			0
13 Total support. (Add lines 9, 10c, 11, and 12)						0

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0.00%

19a 33 1/3% support tests-2008. 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-2007. 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 I, Line 1 (990-EZ) - Contributions, Gifts, Grants and Similar Amounts Received

1	Contributions	1	76,655
2	NonCash contributions	2	
3	Membership dues and assessments (contributions from the public)	3	
4	Government contributions (grants)	4	
5	Commercial co-venture	5	
6	Special events contributions (Line 6 - Special Events)	6	0
7	Associated organization contributions	7	
8		8	
9		9	
10		10	
11	Total	11	76,655

Part I, Line 16 (990-EZ) - Other Expenses

62,770

1	Travel, Meals and Entertainment		
	a Travel	1a	
	b Total meals and entertainment	1b	
2	Fundraising	2	
3	From Form 4562 - Amortization	3	
4	Conferences, conventions, and meetings	4	
5	Depreciation, depletion, etc	5	
6	Equipment rental and maintenance	6	
7	Interest	7	
8	Supplies	8	
9	Telephone	9	
10	Unrelated business income taxes	10	0
11	General and administrataive	11	4,314
12	Program expenses	12	58,456
13		13	
14		14	
15		15	
16		16	
17		17	
18		18	
19		19	
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	

Part II, Line 24 (990-EZ) - Other Assets

		51,613	70,150
Description		Beginning	End
1	Grant receivable	51,613	70,150
2			
3			
4			
5			
6			
7			
8			
9			
10			

Part II, Line 26 (990-EZ) - Liabilities

3,640

6,025

	Description	Beginning	End
1	Accrued expenses	3,460	4,925
2	Accounts payable	180	1,100
3			
4			
5			
6			
7			
8			
9			
10			

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box.
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only.

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization LAGUNA OCEAN FOUNDATION	Employer identification number 71-0953427
	Number, street, and room or suite no. If a P O box, see instructions P O BOX 5247	
	City, town or post office, state, and ZIP code For a foreign address, see instructions. LAGUNA BEACH CA 92652-5247	

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

- | | | |
|---|---|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶ Mia Davidson 122 Chiquita Street Laguna Beach CA 92651

Telephone No. ▶ (949) 497-8807 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 will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15/2010 to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning 7/1/2008, and ending 6/30/2009

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

3 a 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	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. 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.	3c	\$ 0

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions