

From: [Paula Schaefer](#)
To: [CITY COUNCIL \(INCL. CMO STAFF\)](#); supplementalcomm@surfcity-hb.org; city.manager@surfcity-hb.org; [Barnes, Lisa Lane](#)
Subject: Agenda Item # 20 (26-182) License Agreement re HB Int'l Surfing Museum - Document attached is incomplete
Date: Sunday, March 1, 2026 6:32:00 PM

Council Members,

This Agreement should not be voted on at the 3/3 meeting because the document presented in the Agenda is *incomplete*. The Agreement references both an Exhibit A and Exhibit B. However neither is attached to the Agreement and therefore the Agreement cannot be adequately analyzed as to its merits.

I urge you to hold off on considering this item at the 3/3 meeting until a complete document is presented to the public.

Paula A. Schaefer

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Paula A. Schaefer

SUPPLEMENTAL COMMUNICATION

Meeting Date: 3/3/26

Agenda Item No. 20 (26-182)

From: [Christopher Rini](#)
To: supplementalcomm@surfcity-hb.org
Subject: Supplemental communication re: Agenda Item 26-282
Date: Monday, March 2, 2026 10:08:45 AM

City Council, Agenda Item 26-282 at the March 3 City Council Meeting concerns a license agreement between the City and Huntington Beach International Surfing Museum (HBISM). The museum's 990 form shows that they made a profit of \$12,103 in 2024, and 89% of that income was derived from donations and fundraising.

(<https://projects.propublica.org/nonprofits/organizations/330275732>) The proposed agreement would have HBISM paying \$500/month as a license fee. That comes out to \$6000/year or half of HBISM's revenue. Half of income going to rent makes for a financially precarious nonprofit. Likewise, if HBISM lost the concessions of free utilities (Section 4M) and free parking (Section 4K), the finances may not add up. One would also be concerned that foot traffic (and donations) would decrease with HBISM moving from a vibrant entertainment district to a semi-residential neighborhood.

Also, Main Street Library may not be suitable for a museum. It does not have HVAC, and the electrical system is at its limit (Section 5V). How can we do right by the PT Collection if we can't store it properly? Chris Rini

45-year resident



Virus-free. www.avast.com

From: [Jan Madnick](mailto:Jan.Madnick@surfcity-hb.org)
To: supplementalcomm@surfcity-hb.org
Subject: agenda item 26-182
Date: Monday, March 2, 2026 11:34:22 AM

To the city council,

I am writing in opposition to agenda item 26-182.

I've been attending all of the meetings that the architect has held where we've heard and seen pictures of the vision for each of our libraries. At each, he's made it clear that these visions will only come to fruition with lots of money. The re-imagining of the Main Street library included the reality that the library has portions that are unused, partly because the library is not ADC compliant. Just this factor alone will be costly.

Surely you also know that the electrical system at the library is already stressed at the current level--and that doesn't include this move. So, exactly how do you justify moving the ISM into the library AND having the city pay their utilities?

Where are exhibits A and B?

Who do you think will organize the various materials--certainly NOT the job description of the librarians.

What is your plan for parking around the library/art center? This is already a problem.

There needs to be a study of this proposal and its impact on the city and library. I would strongly suggest you remove this item from the agenda until that has happened.

Thank you,

Jan Madnick

44 year resident

From: [Paula Schaefer](#)
To: [CITY COUNCIL \(INCL. CMO STAFF\)](#); city.manager@surfcity-hb.org; supplementalcomm@surfcity-hb.org; [Barnes, Lisa Lane](#)
Subject: Vote NO on Agenda # 20 HB Int'l Surfing Museum
Date: Monday, March 2, 2026 1:31:37 PM
Attachments: [HBISM Form 990 2024.pdf](#)

Council Members:

There are many reasons why you should vote NO on this agenda item.

1. The attached Agreement does not contain Exhibits A and B, which are integral to understanding the terms proposed. As a result, the City's taxpayers have not been able to review a complete agreement.

- Exhibit A is the "designated space" within the Main Street Library. How are taxpayers to determine whether this is a suitable use of that space without Exhibit A?
- Exhibit B was to include a "nonexhaustive list of programs" to be presented by the Museum. How are taxpayers able to determine if these programs are a potential benefit to the City?

2. Why would the City consider subsidizing this nonprofit organization?

- It has been in existence for many years, yet struggles to keep the museum open regular hours.
- It has been closed January and February and intends to be closed March. As stated on the Museum's website this closure is needed to prepare for a future exhibit; thus showing it does not have sufficient staffing or volunteers to maintain accessibility to the public.
- It was months behind in rental payment to the City at its existing location.
- For your review, I've attached the Museum's Form 990 for 2024 that shows its financial status.

3. What is the public benefit to moving the Museum into the Main Street Library? It is not clear what benefit the City or its taxpayers would receive from this move?

4. The Agreement requires:

- City staff to work with the Museum on potential staffing, gathering statistics, and programs
- Assist in organizing, preserving and storing the Museum's property
- Potentially provide the Show Mobile at no cost
- Provide a separate space for a work area for the Museum (is this in addition to the Designated Space that was to be included as Exhibit A?)
- Parking at no cost

These are significant issues with this potential agreement. At a minimum, additional information should be provided to the City's taxpayers for our analysis.

Until this information is provided, I urge the City Council to vote NO on Agenda Item #20.

Paula A. Schaefer

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

WEBSITE ADDRESS:
www.oag.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, and 310

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. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)
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Attorney General's Office
MAR 10 2025
Registry of Charities and Fundraisers

<p>HUNTINGTON BEACH INTERNATIONAL Name of Organization</p> <hr/> <p>List all DBAs and names the organization uses or has used 411 OLIVE AVENUE</p> <p>Address (Number and Street) HUNTINGTON BEACH CA 92648</p> <p>City or Town, State, and ZIP Code 714-960-3483</p> <p>Telephone Number INTERNATIONALSURFMUSEUMHB@GMAIL.COM</p> <p>E-mail Address</p>	<p>Check if:</p> <p><input type="checkbox"/> Change of address</p> <p><input type="checkbox"/> Amended report</p> <p><input type="checkbox"/> Organization requests email notifications</p> <hr/> <p>State Charity Registration Number <u>071108</u></p> <p>Corporation or Organization No. <u>1608094</u></p> <p>Federal Employer ID No. XXXXXXXXXX</p>
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ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A - ACTIVITIES

For your most recent full accounting period (beginning 07/01/23 ending 06/30/24) list:

Total Revenue \$ 138,153 (including noncash contributions) Noncash Contributions \$ 0 Total Assets \$ 40,506

Program Expenses \$ 125,656 Total Expenses \$ 126,050

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

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page 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, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5. During this reporting period, did the organization receive any governmental funding?		X
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?		X
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief the contents are true, correct and complete, and I am authorized to sign.

Denise MacAllister DENISE MACALLISTER TREASURER

Signature of Authorized Agent Printed Name Title Date

575/1139834

Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form, as it may be made public.

Go to www.irs.gov/Form990EZ for instructions and the latest information.

Open to Public
Inspection

A For the 2023 calendar year, or tax year beginning **07/01/23**, and ending **06/30/24**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization HUNTINGTON BEACH INTERNATIONAL SURFING MUSEUM		D Employer identification number [REDACTED]
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 411 OLIVE AVENUE		E Telephone number 714-960-3483
	City or town, state or province, country, and ZIP or foreign postal code HUNTINGTON BEACH CA 92648		F Group Exemption Number

G Accounting Method: Cash Accrual Other (specify) _____

H Check if the organization is not required to attach Schedule B (Form 990).

I Website: **WWW.HUNTINGTONBEACHSURFINGMUSEUM.ORG**

J Tax-exempt status (check only one) — 501(c)(3) 501(c)() (insert no.) 4947(a)(1) or 527

K Form of organization: Corporation Trust Association Other _____

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ **163,044**

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

Check if the organization used Schedule O to respond to any question in this Part I

		1	2	3	4	5a	5b	5c	6a	6b	6c	6d	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21				
Revenue	1	Contributions, gifts, grants, and similar amounts received																													65,192		
	2	Program service revenue including government fees and contracts																															
	3	Membership dues and assessments																														1,650	
	4	Investment income																														1	
	5a	Gross amount from sale of assets other than inventory																															
	5b	Less: cost or other basis and sales expenses																															
	5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)																															
	6	Gaming and fundraising events:																															
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)																															
	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)																															70,011
6c	Less: direct expenses from gaming and fundraising events																															11,616	
6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)																															58,395	
7a	Gross sales of inventory, less returns and allowances																															26,190	
7b	Less: cost of goods sold																															13,275	
7c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)																															12,915	
8	Other revenue (describe in Schedule O)																																
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8																															138,153	
Expenses	10	Grants and similar amounts paid (list in Schedule O)																														1,777	
	11	Benefits paid to or for members																															
	12	Salaries, other compensation, and employee benefits																															25,915
	13	Professional fees and other payments to independent contractors																															48,990
	14	Occupancy, rent, utilities, and maintenance																															18,671
	15	Printing, publications, postage, and shipping																															265
	16	Other expenses (describe in Schedule O)																															30,432
17	Total expenses. Add lines 10 through 16																															126,050	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)																															12,103
	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)																															23,067
	20	Other changes in net assets or fund balances (explain in Schedule O)																															
	21	Net assets or fund balances at end of year. Combine lines 18 through 20																															35,170

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For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2023)

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
38a 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 outstanding at the end of the tax year covered by this return?
38b If "Yes," complete Schedule L, Part II, and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955
40b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I
40c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
40d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e 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
41 List the states with which a copy of this return is filed
42a The organization's books are in care of
42b 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
42c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions

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	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
49a Did the organization make any transfers to an exempt non-charitable related organization?		X
b If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's 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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) 1099-NEC	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

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f Total number of other employees paid more than \$100,000

51 Complete this table for the organization's 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 business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A Yes No

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

Sign Here: Signature of officer: DENISE MACALLISTER, Date: TREASURER, Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name: MELISSA KNUDTSON, Preparer's signature, Date: 02/13/25, Check self-employed, PTIN: P00103739, Firm's name: MCGINTY, KNUDTSON & ASSOCIATES, LLP, Firm's address: 20422 BEACH BLVD. SUITE 450 HUNTINGTON BEACH, CA 92648, Firm's EIN, Phone no: 714-536-7777

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

SCHEDULE A (Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

HUNTINGTON BEACH INTERNATIONAL SURFING MUSEUM

Employer identification number

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

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

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

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Rows include (A) through (E) and a Total row.

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

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

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

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12 Gross receipts from related activities, etc. (see instructions) 12
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) 14 %
15 Public support percentage from 2022 Schedule A, Part II, line 14 15 %
16a 33 1/3% support test — 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
b 33 1/3% support test — 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization
17a 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
b 10%-facts-and-circumstances test — 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.)

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14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) 15 100.00%. Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 16 100.00%

Section D. Computation of Investment Income Percentage

Table with 3 columns: Line number, Description, and Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) 17 % Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests — 2023. 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 [X]
b 33 1/3% support tests — 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization []
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions []

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1-10b detailing supporting organization requirements.

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Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations by the last day of the 60th month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.035 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Table with 2 columns: Section D - Distributions (lines 1-10) and Current Year. Rows include amounts paid to supported organizations, administrative expenses, and total annual distributions.

Table with 4 columns: Section E - Distribution Allocations (see instructions), (i) Excess Distributions, (ii) Underdistributions Pre-2023, and (iii) Distributable Amount for 2023. Rows include distributable amount for 2023, underdistributions, and excess distributions carryover.

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

**HUNTINGTON BEACH INTERNATIONAL
SURFING MUSEUM**

Employer identification number

33-0275732

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

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

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

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

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>SURFIN' SUNDAYS</u> (event type)	<u>OTHER EVENTS</u> (event type)	<u>NONE</u> (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	43,290	26,721	70,011
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	43,290	26,721	70,011
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment	3,064	2,866	5,930
	9	Other direct expenses	1,811	3,875	5,686
	10	Direct expense summary. Add lines 4 through 9 in column (d)			11,616
11	Net income summary. Subtract line 10 from line 3, column (d)			58,395	

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

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

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization HUNTINGTON BEACH INTERNATIONAL SURFING MUSEUM	Employer identification number 33-0275732
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FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES

DESCRIPTION	AMOUNT
EXPENSES	
ADVERTISING & PROMOTION	\$ 2,507
OFFICE SUPPLIES & SOFTWARE	\$ 6,022
IT SERVICES	\$ 2,025
MEETINGS	\$ 1,237
INTEREST	\$ 242
INSURANCE	\$ 4,987
BANK CHARGES	\$ 82
CREDIT CARD FEES	\$ 1,291
TAXES	\$ 44
REPAIRS & MAINTENANCE	\$ 770
TELEPHONE	\$ 2,364
DUES & SUBSCRIPTIONS	\$ 1,797
EVENT EXPENSES	\$ 6,152
MISCELLANEOUS	\$ 312
TOTAL	\$ 30,432

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FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS

DESCRIPTION	BEG. OF YEAR	END OF YEAR
	\$ 3,000	\$ 3,000
LESS ACCUMULATED DEPRECIATION	\$ 3,000	\$ 3,000
ARTWORK	\$ 2,000	\$ 2,000
SURFBOARDS	\$ 20,000	\$ 20,000

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

Name of the organization

Employer identification number

HUNTINGTON BEACH INTERNATIONAL

33-0275732

TOTAL \$ 22,000 \$ 22,000

FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 1,711	\$ 5,336
LOAN FROM MEMBER	\$ 3,800	\$ 0

FORM 990-EZ, PART III - PRIMARY EXEMPT PURPOSE

COLLECT, REGISTER, PRESERVE AND DISPLAY THE DESIGNATED PERMANENT COLLECTION, AND DEVELOP AND COORDINATE TEMPORARY EXHIBITIONS REPRESENTATIVE OF THE SCIENTIFIC, HISTORICAL AND CULTURAL ASPECTS OF THE SPORT OF SURFING.

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From: [Carol Daus](#)
To: supplementalcomm@surfcity-hb.org
Cc: [CITY COUNCIL \(INCL. CMO STAFF\)](#)
Subject: No on Agenda # 20-Surfing Museum
Date: Monday, March 2, 2026 3:04:42 PM

Dear City Council members,

I urge you to vote against the license agreement for the HB International Surfing Museum to take a major portion of space of the popular Main Street Library. A much greater number of HB residents utilize the library compared to the small, non-interactive Surfing Museum. The monthly figures of attendance have shown this to be true. (The surfing museums in Oceanside and San Clemente/Laguna Beach are much stronger and will continue to attract most surfing fans and tourists in the region, not the HB museum with its meager collection).

You are not being transparent with residents regarding how this project will be funded and managed. Why are you more concerned about tourists than HB residents, especially when there's no guarantee that tourists will even show up to this location? They certainly haven't been attending the museum up to now.

Thanks,

Carol Daus
HB resident

From: [Tamara Colby](mailto:Tamara.Colby@surfcity-hb.org)
To: supplementalcomm@surfcity-hb.org
Subject: 26-182 HB ISM move to the Main st library
Date: Monday, March 2, 2026 4:59:07 PM

I am against the execution of a License Agreement by and between the City of Huntington Beach and the Huntington Beach International Surfing Museum for use of City facilities and operation of the Surf Museum. I am against the location of the HB-ISM at the Main St branch library located within Triangle Park for the following reasons:

- 1) The operations of the surf museum are incompatible with the library operations due to noise, security, events, museum displays that involve multimedia, and the continual circulation of museum visitors through the library space. This library already has the lowest square feet per patron ratio of all the branches. It is crowded already! And the new project displaces the current children's story-time area.
- 2) My biggest concern here is the safety of our children and staff, given that adults from around the world will be able to move freely through the library. Spending time at the museum would allow adult predators ample opportunity to stalk a target which could be a staffer, patron or minor.
- 3) The museum does not qualify for a Conditional Use permit because it does not have enough onsite parking. It requires 1 space for every 300 sf. Also it does not qualify for a shared parking agreement. The Downtown specific plan states that shared parking agreements may be developed if 2 or more land uses or businesses have distinctly different hours of operation or hours that do not substantially coincide or overlay with each other (e.g. theater vs. office). Your own report at the last session said the operational hours will be the same for both organizations. Even if the above criteria were met, such uses may develop shared parking agreements to satisfy the parking requirements of this Specific Plan, subject to the approval of a Conditional Use Permit by the <<<<Planning Commission >>>>and may require a <<<<coastal development permit >>>>in accordance with the following:
a) only 50% of the required parking may qualify for the shared arrangement; b) A minimum of 50% of the required parking must be met on-site notwithstanding the parking reduction provisions of this Specific Plan; c) Required parking must be calculated based on the land use that demands the largest amount of parking. However, no data or analysis of the HB Art Center parking demands are given. The HB Art Center has a big need for parking: it has 2 FT staff and 3-4 PT staff and the classes can have 12-20 participants. There is only one handicap space at the art center. So how can any shared parking agreement be approved?
- 4) A branch library is a local serving use, and the patrons can easily walk, bike or drive, so the onsite requirements were assumed to be met by the spaces along the street. How do we accommodate the parents that drive their kids to the library after work when parking is a high demand? In addition, this area already has a severe parking shortage due to the new residential development and the success of the commercial businesses. The site and neighborhood does not have enough parking to support an international museum staff and visitors. The

proposal still fails to analyze parking impacts. Parking structures are located closer to the museum's existing location.

5) The effort to store the personal collection of one man, that is un-curated and not in archival condition, into a space that is not meant for a museum is not in the public interest. The surf magazine collection is owned by who? Has it been reviewed by the chief librarian and the Library and Community Services Committee?

6) The financial impact to the city is not analyzed. Why is the city taking on a big project when it has a deficit? The cost to do the upgrades is not realistic. This looks like a city gift of public funds, vital library space and staff. And any funding for expansion is still not feasible given the deficit. Let's be realistic and accountable.

7) The surf boards in the main reading room will displace the historic photo collection and distract patrons. And the museum occupies 2033 square feet and has much in storage. How will it possibly fit inside this already cramped space? How do you avoid the ISM taking over more and more space?

8) This project does not analyze the impact on historic resources. The main library is an historic resource and any modification of the building must follow state guidelines. For example, the surfboards are large and heavy, it will be necessary to bolt them down with safety straps into the wall for earthquake safety. This has not been presented in this proposal and evaluated by a structural engineer.

9) Library patrons will be distracted by all the activities, visitors, noise and visual and printed artifacts. Not to mention people taking selfies. Are we sending mixed messages to our kids to go to college but also surfing is so important we put it in your library? Many kids skip school to go surf. Do parents want to introduce their kids to surfing at a very young age?

10) HBISM likes to have rock concerts. While this is fine at the beach, Triangle park has residential uses on two sides. Most neighbors already have issues with the noise downtown.