

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2013

Department of the Treasury
Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning **JUL 1, 2013** and ending **JUN 30, 2014**

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE CORAL REEF ALLIANCE Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1330 BROADWAY 1602 City or town, state or province, country, and ZIP or foreign postal code OAKLAND, CA 94612 F Name and address of principal officer: MICHAEL WEBSTER SAME AS C ABOVE	D Employer identification number 94-3211245 E Telephone number 510-370-0500 G Gross receipts \$ 4,210,305. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ WWW.CORAL.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1994 M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: UNITING COMMUNITIES TO SAVE CORAL REEFS. 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 13 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 13 5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) 5 16 6 Total number of volunteers (estimate if necessary) 6 20 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, line 34 7b 0.	
Revenue	8 Contributions and grants (Part VIII, line 1h) 4,054,542. 3,068,487. 9 Program service revenue (Part VIII, line 2g) 184,595. 87,342. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 1,607. -3,094. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0. 839. 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 4,240,744. 3,153,574.	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 1,644,390. 219,408. 14 Benefits paid to or for members (Part IX, column (A), line 4) 0. 0. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 922,319. 1,183,722. 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0. b Total fundraising expenses (Part IX, column (D), line 25) ▶ 255,258. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 932,683. 593,348. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 3,499,392. 1,996,478. 19 Revenue less expenses. Subtract line 18 from line 12 741,352. 1,157,096.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 2,170,741. 2,713,316. 21 Total liabilities (Part X, line 26) 834,342. 219,821. 22 Net assets or fund balances. Subtract line 21 from line 20 1,336,399. 2,493,495.	

Part II Signature Block

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

Sign Here	Signature of officer MICHAEL WEBSTER, EXECUTIVE DIRECTOR Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name PENNY L. LANE, CPA	Preparer's signature Date 11/17/14
	Firm's name ▶ KARLSSON & LANE, AN ACCOUNTANCY CORP. Firm's address ▶ 4725 FIRST ST., STE. 226 PLEASANTON, CA 94566	Check <input type="checkbox"/> if self-employed PTIN P00743411 Firm's EIN ▶ 94-2590397 Phone no. (925) 271-5519

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: CORAL TAKES A MULTI-PRONGED APPROACH TO PROTECTING CORAL REEFS IN PARTNERSHIP WITH LOCAL COMMUNITIES. OUR STRATEGIES INCLUDE REDUCING LOCAL THREATS, HELPING COMMUNITIES BENEFIT FROM CONSERVATION AND IMPROVING REEF MANAGEMENT.

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

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

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

4a (Code:) (Expenses \$ 366,825. including grants of \$ 167,379.) (Revenue \$) REEFS TOMORROW INITIATIVE IS A COLLABORATIVE EFFORT BRINGING TOGETHER RENOWNED SCIENTISTS FROM WORLD-CLASS ACADEMIC INSTITUTIONS AND LEADERS FROM INTERNATIONAL CONSERVATION ORGANIZATIONS. THROUGH THIS PROJECT CORAL IS BRIDGING CORAL REEF SCIENCE, MANAGEMENT, AND CONSERVATION THROUGH INTERDISCIPLINARY STUDY OF REEF RESILIENCE ON THE ATOLL OF PALMYRA IN THE PACIFIC OCEAN. SCIENTIFIC FINDINGS WILL BE APPLIED THROUGH TRAININGS INTENDED TO STRENGTHEN THE REEF CONSERVATION MANAGEMENT PRACTICES OF MARINE CONSERVATIONISTS AROUND THE WORLD. IN YEAR TWO OF THE PROJECT, CORAL COMPLETED THE FOLLOWING OBJECTIVES: (1) COLLECTED NEW DATA ON THE STATUS OF REEFS IN PALMYRA ATOLL; (2) ESTABLISHED PARTNERSHIPS WITH FIVE CONSERVATION ADVISORS FROM THREE PACIFIC ISLAND NATIONS TO ENSURE THE SCIENCE REMAINS RELEVANT TO THE

4b (Code:) (Expenses \$ 332,310. including grants of \$) (Revenue \$) THROUGHOUT THE HAWAI'IAN ISLANDS, CORAL WORKS TO IMPROVE WATER QUALITY AS A PRIMARY STRATEGY FOR BOLSTERING REEF HEALTH. OUR PROJECTS WORK WITH THE HOTEL AND TOURISM SECTOR TO ADOPT BUSINESS PRACTICES THAT PROMOTE WATER CONSERVATION. THIS YEAR CORAL PUBLISHED THE RECYCLED WATER FOR REEFS GUIDE, A MANUAL USED TO EDUCATE PROPERTY MANAGERS IN THE USE OF RECYCLED WATER FOR LANDSCAPING AND ALSO PROVIDES RECOMMENDATIONS FOR THE TOURISM SECTOR TO RESPONSIBLY MANAGE WASTE WATER FLOWING OFFSHORE. CORAL ALSO PUBLISHED THE REEF STEWARDSHIP GUIDE TO ACCOMPANY OUR ON-GOING TRAININGS WITH THE TOURISM SECTOR TO PROMOTE REEF-FRIENDLY PRACTICES AND OPERATIONS. IN AN EFFORT TO BRING THE COMMUNITY TO THE REEF, CORAL HOSTED FLOATING WORKSHOPS WHICH INCLUDED THE PARTICIPATION OF NEARLY 40 INDIVIDUALS FROM THE TOURISM INDUSTRY.

4c (Code:) (Expenses \$ 270,528. including grants of \$ 40,306.) (Revenue \$ 24,592.) THE MESOAMERICAN REEF TOURISM INITIATIVE, BETTER KNOWN AS MARTI, IS A COLLABORATIVE INITIATIVE WORKING TO ENSURE THAT THE BREATHTAKING NATURAL RESOURCES THAT DRAW MILLIONS OF TOURISTS TO THE MESOAMERICAN REEF (MAR) REGION EACH YEAR ARE MAINTAINED AND ENHANCED FOR THE BENEFIT OF CURRENT AND FUTURE GENERATIONS. KNOWN AS THE LARGEST REEF IN THE NORTHERN HEMISPHERE, THE MAR STRETCHES ALONG THE COAST OF MEXICO, BELIZE, GUATEMALA AND HONDURAS OVER A DISTANCE OF ABOUT ONE THOUSAND KILOMETERS. DURING THE YEAR, CORAL LEAD THE DEVELOPMENT OF A THREE-YEAR STRATEGIC PLAN FOR MARTI IN WHICH CONSERVATION PRIORITIES WERE IDENTIFIED FOR MEXICO, BELIZE AND HONDURAS. THE PLAN ALSO LAID OUT THE GROUNDWORK NECESSARY TO EXPAND THE INITIATIVE TO GUATEMALA.

4d Other program services (Describe in Schedule O.) (Expenses \$ 572,321. including grants of \$ 11,723.) (Revenue \$ 62,750.)

4e Total program service expenses 1,541,984.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?	X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question number, question text, sub-questions (1a-14b), and Yes/No columns. Includes questions about Form 1096, W-2G, Form 990-T, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a 13		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **SEE SCHEDULE O**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **THE ORGANIZATION - 510-370-0500**
1330 BROADWAY, NO. 1602, OAKLAND, CA 94612

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JIM TOLONEN BOARD CHAIR	2.00	X		X				0.	0.	0.
(2) H. WILLIAM JESSE, JR. TREASURER	2.00	X		X				0.	0.	0.
(3) ELIZABETH WAGNER SECRETARY	2.00	X		X				0.	0.	0.
(4) JOHN ANNER DIRECTOR	1.00	X						0.	0.	0.
(5) MICHAEL BENNETT DIRECTOR	1.00	X						0.	0.	0.
(6) IAN BOISVERT DIRECTOR	1.00	X						0.	0.	0.
(7) LINDA CAIN DIRECTOR	1.00	X						0.	0.	0.
(8) DAN DUNN DIRECTOR	1.00	X						0.	0.	0.
(9) PAULA HAYES DIRECTOR	1.00	X						0.	0.	0.
(10) MATT HUMPHREYS DIRECTOR	1.00	X						0.	0.	0.
(11) NANCY KNOWLTON DIRECTOR	1.00	X						0.	0.	0.
(12) VIC SHER DIRECTOR	1.00	X						0.	0.	0.
(13) ELIZABETH ULMER DIRECTOR	1.00	X						0.	0.	0.
(14) MICHAEL WEBSTER EXECUTIVE DIRECTOR	40.00			X				128,974.	0.	9,114.
(15) CHRISTINE REYES DIRECTOR OF FINANCE	40.00			X				91,323.	0.	7,986.

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514		
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns						
	b	Membership dues						
	c	Fundraising events						
	d	Related organizations						
	e	Government grants (contributions)	86,552.					
	f	All other contributions, gifts, grants, and similar amounts not included above	2,981,935.					
	g	Noncash contributions included in lines 1a-1f: \$	1,057,230.					
	h	Total. Add lines 1a-1f	3,068,487.					
Program Service Revenue	2 a	PROGRAM FEES	900099	87,342.	87,342.			
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f		87,342.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		816.		816.		
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties		117.		117.		
	6 a	Gross rents	(i) Real					
			(ii) Personal					
			b	Less: rental expenses				
			c	Rental income or (loss)				
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	1,052,821.				
			(ii) Other					
			b	Less: cost or other basis and sales expenses	1,056,731.			
			c	Gain or (loss)	-3,910.			
	d	Net gain or (loss)		-3,910.		-3,910.		
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
	b	Less: direct expenses	b					
c	Net income or (loss) from fundraising events							
9 a	Gross income from gaming activities. See Part IV, line 19	a						
b	Less: direct expenses	b						
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances	a						
b	Less: cost of goods sold	b						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code					
11 a	OTHER REVENUE	900099	722.	722.				
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d		722.					
12	Total revenue. See instructions.		3,153,574.	88,064.	0.	-2,977.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	188,909.	188,909.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	30,499.	30,499.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	229,309.	96,034.	98,019.	35,256.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	784,046.	646,072.	43,659.	94,315.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	22,227.	18,020.	1,955.	2,252.
9 Other employee benefits	74,359.	46,588.	4,527.	23,244.
10 Payroll taxes	73,781.	52,934.	10,381.	10,466.
11 Fees for services (non-employees):				
a Management				
b Legal	8,448.	7,148.	1,300.	
c Accounting	15,500.		15,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	105,777.	97,114.	151.	8,512.
12 Advertising and promotion	32,208.	25,450.	723.	6,035.
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	122,178.	99,761.	10,334.	12,083.
17 Travel	65,246.	54,829.	1,454.	8,963.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,100.	3,319.	362.	419.
23 Insurance	7,529.		7,529.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a COMMUNITY TRAINING	125,230.	125,176.		54.
b PRINTING AND COPYING	46,047.	26,104.	733.	19,210.
c POSTAGE	19,537.	6,406.	204.	12,927.
d TELEPHONE AND INTERNET	17,001.	13,303.	1,321.	2,377.
e All other expenses	24,547.	4,318.	1,084.	19,145.
25 Total functional expenses. Add lines 1 through 24e	1,996,478.	1,541,984.	199,236.	255,258.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	9,411.	1	50,393.
	2	Savings and temporary cash investments	2,018,561.	2	2,203,041.
	3	Pledges and grants receivable, net	58,702.	3	380,000.
	4	Accounts receivable, net	50,676.	4	48,638.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	18,544.	9	22,801.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 39,253.		
	b	Less: accumulated depreciation	10b 31,364.	10c 12,076.	7,889.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	2,771.	15	554.
16	Total assets. Add lines 1 through 15 (must equal line 34)	2,170,741.	16	2,713,316.	
Liabilities	17	Accounts payable and accrued expenses	834,342.	17	219,821.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	834,342.	26	219,821.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	39,984.	27	1,145,202.
	28	Temporarily restricted net assets	1,296,415.	28	1,348,293.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	1,336,399.	33	2,493,495.	
34	Total liabilities and net assets/fund balances	2,170,741.	34	2,713,316.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,153,574.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,996,478.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,157,096.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,336,399.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,493,495.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2013)

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,499,339.	1,040,979.	2,185,075.	1,577,699.	3,068,407.	9,371,499.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,499,339.	1,040,979.	2,185,075.	1,577,699.	3,068,407.	9,371,499.
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)						2,975,597.
6 Public support. Subtract line 5 from line 4.						6,395,902.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	1,499,339.	1,040,979.	2,185,075.	1,577,699.	3,068,407.	9,371,499.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	454.	183.	316.	1,607.	816.	3,376.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						9,374,875.
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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	68.22 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	78.77 %
16a 33 1/3% support test - 2013. 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 - 2012. 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 - 2013. 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 - 2012. 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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2013.** 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 - 2012.** 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 ►

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2013
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

THE CORAL REEF ALLIANCE

Employer identification number

94-3211245

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

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

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

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1
- (ii) Assets included in Form 990, Part X
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1
- b Assets included in Form 990, Part X

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Temporarily restricted endowment _____ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---------------------------------------------------------------------------------------|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		17,696.	17,063.	633.
d Equipment		21,557.	14,301.	7,256.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) 7,889.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

1	Total revenue, gains, and other support per audited financial statements		1	3,153,574.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	3,153,574.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	3,153,574.

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

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

1	Total expenses and losses per audited financial statements		1	1,996,478.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	1,996,478.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,996,478.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

EXPLANATION: THE ORGANIZATION HAS ADOPTED THE ACCOUNTING GUIDANCE RELATED TO UNCERTAIN TAX POSITIONS, AND HAS EVALUATED ITS TAX POSITIONS TAKEN FOR ALL OPEN TAX YEARS. CURRENTLY, THE FISCAL 2010 THROUGH 2013 INFORMATION RETURNS ARE OPEN AND SUBJECT TO EXAMINATION. IN MANAGEMENT'S JUDGMENT THERE ARE NO UNCERTAIN TAX POSITIONS AS OF JUNE 30, 2014.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

Employer identification number

THE CORAL REEF ALLIANCE

94-3211245

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

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

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
NORTH AMERICA	1	0	PROGRAM SERVICE	NORTH AMERICA (MEXICO): INITIATE A SHIFT FROM UNSUSTAINABLE TOURISM TO SUSTAINABLE TOURISM;	270,528.
CENTRAL AMERICA	0	2	PROGRAM SERVICE	CENTRAL AMERICA: TO DEVELOP FUNCTIONING AND EFFECTIVELY MANAGED NETWORK OF MARINE	235,017.
EAST ASIA	0	4	PROGRAM SERVICE	EAST ASIA AND PACIFIC: COMMUNITIES SUPPORT LOCAL CONSERVATION AND MANAGEMENT DEVELOPMENT	282,146.
3 a Sub-total	1	6			787,691.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	1	6			787,691.

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

Schedule F (Form 990) 2013

SEE PART V FOR COLUMN (E) DESCRIPTIONS

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

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			CENTRAL AMERICA	SEE PART V	5,000	WIRE TRANSFER	0.		BOOK
			CENTRAL AMERICA	SEE PART V	2,700	WIRE TRANSFER	0.		BOOK
			CENTRAL AMERICA	SEE PART V	800	WIRE TRANSFER	0.		BOOK
			CENTRAL AMERICA	SEE PART V	1,873	WIRE TRANSFER	0.		BOOK
			EAST ASIA	SEE PART V	1,040	WIRE TRANSFER	0.		BOOK
			EAST ASIA	SEE PART V	2,310	WIRE TRANSFER	0.		BOOK
			NORTH AMERICA	SEE PART V	9,628	WIRE TRANSFER	0.		BOOK
			NORTH AMERICA	SEE PART V	3,788	WIRE TRANSFER	0.		BOOK

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 6

3 Enter total number of other organizations or entities 1

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926) Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A) Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471) Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621) Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865) Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report. (see Instructions for Form 5713) Yes No

Part V Supplemental Information

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

PART I, LINE 2:

EXPLANATION: APPLICANTS MUST SUBMIT CORAL'S STANDARD MICRO-GRANT APPLICATION FORM TO BE CONSIDERED. THE APPLICATION MUST BE REVIEWED AND APPROVED BY (IN ORDER) A PROGRAM MANAGER, PROGRAM DIRECTOR, FINANCE DIRECTOR AND EXECUTIVE DIRECTOR. FUNDING PRIORITIES ARE DETERMINED FIRST BY THE INTENTIONS OF CORAL'S RESTRICTED GRANTS, AND SECONDLY BY THE REGIONAL PRIORITIES ESTABLISHED BY THE ORGANIZATION. NO SINGLE MICRO-GRANT SHALL COMPRISE MORE THAN 2% OF CORAL'S TOTAL ORGANIZATIONAL BUDGET, AND THE SUM OF ALL SUB-GRANTS SHALL COMPRISE NO MORE THAN 10% OF CORAL'S TOTAL BUDGET. GRANTEES MUST COMPLETE AND CERTIFY CORAL'S STANDARD MICRO-GRANT AGREEMENT. FOR ALL AWARDS OVER \$1,000, NO GRANTEE SHALL RECEIVE MORE THAN 50% AS AN INITIAL PAYMENT. DISBURSEMENT OF FUNDS ARE MANAGED BY THE ACCOUNTING STAFF, SUBJECT TO THE SAME APPROVAL AND DOCUMENTATION PROCEDURES REQUIRED FOR ALL EXPENDITURES. CORAL USES THE VOLUNTARY BEST PRACTICES FOR U.S.-BASED CHARITIES ISSUED BY THE US TREASURY DEPARTMENT'S ANTI-TERRORIST FINANCING GUIDELINES, AS WELL AS THE PRINCIPLES OF INTERNATIONAL CHARITY TO INFORM THE PROCESS OF APPROVAL APPLICATIONS AND MONITORING THE USE OF FUNDS. EACH MICRO-GRANT HAS A DESIGNATED PROGRAM MANAGER AS THE PRIMARY CONTACT, AND WHO IS RESPONSIBLE FOR OBTAINING AND DELIVERING REPORTS TO CORAL STAFF AND FUNDERS.

PART I, LINE 3, COLUMN (E):

REGION: NORTH AMERICA

(E) SPECIFIC TYPES OF SERVICES IN REGION: NORTH AMERICA (MEXICO): INITIATE A SHIFT FROM UNSUSTAINABLE TOURISM TO SUSTAINABLE TOURISM; SUPPORT COZUMEL MARINE PROTECTED AREAS IN DOING SO.

Part V Supplemental Information

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

REGION: CENTRAL AMERICA

(E) SPECIFIC TYPES OF SERVICES IN REGION: CENTRAL AMERICA: TO DEVELOP FUNCTIONING AND EFFECTIVELY MANAGED NETWORK OF MARINE PROTECTED AREAS IN THE BAY ISLANDS, SUPPORTED BY LOCAL COMMUNITIES.

REGION: EAST ASIA

(E) SPECIFIC TYPES OF SERVICES IN REGION: EAST ASIA AND PACIFIC: COMMUNITIES SUPPORT LOCAL CONSERVATION AND MANAGEMENT DEVELOPMENT OF A FUNCTIONING NETWORK OF MARINE PROTECTED AREAS. ELIMINATE COMMERCIAL TRADE AND FISHING FOR SHARKS.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

THE CORAL REEF ALLIANCE

Employer identification number
94-3211245

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SUSTAINABLE TRAVEL INTERNATIONAL 835 SW WILLIAM DR WHITE SALMON, WA 98672	37-1461679	501(C)(3)	21,530.	0.	BOOK		MARTI
THE NATURE CONSERVANCY 923 NUUANU AVE HONOLULU, HI 96817	53-0242652	501(C)(3)	100,000.	0.	BOOK		REEFS TOMORROW INITIATIVE
UNIVERSITY OF NORTH CAROLINA, WILMINGTON - 601 SOUTH COLLEGE RD - WILMINGTON, NC 28403	56-1258660	501(C)(3)	67,379.	0.	BOOK		REEFS TOMORROW INITIATIVE

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

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

Schedule I (Form 990) (2013)

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

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

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

PART I, LINE 2:

EXPLANATION: THE CORAL REEF ALLIANCE HAS ADOPTED THE FOLLOWING POLICIES FOR THE ADMINISTRATION OF ALL COMMUNITY PROJECTS AND "MICRO-GRANTS":

THE CORAL REEF ALLIANCE RECOGNIZES THAT DIRECT SUPPORT FOR SMALL-SCALE LOCAL PROJECTS IS AN INTEGRAL PART OF THE CORAL REEF SUSTAINABLE DESTINATION MODEL (CRSD). CORAL USES THE VOLUNTARY BEST PRACTICES FOR U.S.-BASED CHARITIES ISSUED BY THE US TREASURY DEPARTMENT'S ANTI-TERRORIST FINANCING GUIDELINES, AS WELL AS THE PRINCIPLES OF INTERNATIONAL CHARITY TO

Part IV Supplemental Information

INFORM THE PROCESS OF APPROVAL APPLICATIONS AND MONITORING THE USE OF MICRO-GRANT FUNDS. APPLICANTS MUST SUBMIT CORAL'S STANDARD MICRO-GRANT APPLICATION FORM TO BE CONSIDERED. THE APPLICATION MUST BE REVIEWED AND APPROVED BY (IN ORDER) A PROGRAM MANAGER, PROGRAM DIRECTOR, FINANCE DIRECTOR AND EXECUTIVE DIRECTOR. GRANTEES MUST COMPLETE AND CERTIFY CORAL'S STANDARD MICRO-GRANT AGREEMENT. THIS AGREEMENT REQUIRES PERIODIC PROGRAMMATIC AND FINANCIAL REPORTING, AS WELL AS STANDARDS FOR FINAL REPORTING OF ACTIVITIES AND FINANCIAL ACCOUNTING. GRANTS FUNDS ARE DISBURSED IN AT LEAST TWO PHASES. FOR ALL AWARDS OVER \$1,000, NO GRANTEE SHALL RECEIVE MORE THAN 50% AS AN INITIAL PAYMENT. DISBURSEMENT OF FUNDS ARE MANAGED BY THE ACCOUNTING STAFF, SUBJECT TO THE SAME APPROVAL AND DOCUMENTATION PROCEDURES REQUIRED BY ALL ORGANIZATIONAL DISBURSMENTS. EACH MICRO-GRANT HAS A DESIGNATED MANAGER AS THE PRIMARY CONTACT WITH THE GRANTEE, AND WHO IS RESPONSIBLE FOR OBTAINING AND DELIVERING REPORTS TO THE MANGEMENT TEAM AND TO CORAL'S FUNDERS, AS APPLICABLE. THROUGH THE USE OF FIELD STAFF, CORAL IS IN REGULAR COMMUNICATIONS WITH ALL GRANTEES, AND PROVIDES ASSISTANCE AND LOGISTICS WHEN NEEDED IN IMPLEMENTING PROJECTS. FUNDING PRIORITIES ARE DETERMINED FIRST BY THE INTENTIONS OF CORAL'S RESTRICTED GRANTS, AND SECONDLY BY THE REGIONAL PRIORITIES ESTABLISHED BY THE CRSD MODEL DEVELOPED BY THE PROGRAM TEAM. APPLICATIONS FOR PROJECTS OUTSIDE THE SCOPE OF CRSD AND/OR OUTSIDE CORAL'S REGIONAL FOCUS MUST BE CONSIDERED CASE-BY-CASE. NO SINGLE MICRO-GRANT SHALL COMPRISE MORE THAN 2% OF CORAL'S TOTAL ORGANIZATIONAL BUDGET, AND THE SUM OF ALL MICRO-GRANTS SHALL COMPRISE NO MORE THAN 10% OF CORAL'S TOTAL ORGANIZATIONAL BUDGET.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

THE CORAL REEF ALLIANCE

Employer identification number

94-3211245

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	1	1,009,076.	FMV
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

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

29

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

	Yes	No
30a		X
31		X
32a		X
33		

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

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

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

b If "Yes," describe in Part II.

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

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

Schedule M (Form 990) (2013)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

THE CORAL REEF ALLIANCE

Employer identification number

94-3211245

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

CONSERVATION FIELD; (3) CONVENE CONSERVATION PRACTITIONERS IN HAWAII TO DISCUSS PALMYRA ATOLL RESEARCH FINDINGS; AND (4) HOSTED MEETINGS IN THE SOLOMAN ISLANDS TO EXPLORE STRATEGIES TO INCREASE THE FIELD'S ABILITY TO SHARE PROJECT RESULTS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

THE WORKSHOPS WERE DESIGNED TO HIGHLIGHT THE SOCIO-ECONOMIC VALUES OF CLEAN WATER AND HEALTHY VIBRANT OCEAN REEFS CAPABLE OF SUPPORTING ABUNDANCE OF LIFE AND WELLBEING. THIS YEAR, CORAL LAUNCHED THE CLEAN WATER FOR REEFS PROGRAM ON THE ISLAND OF HAWAII. THIS MULTI-YEAR PROJECT WILL DIRECTLY ADDRESS POLLUTION AFFECTING NEAR-SHORE REEFS FROM RESIDENTIAL WASTEWATER.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

HONDURAS; EXPENSES \$235,017; GRANTS \$10,373:

CORAL IS WORKING TO ESTABLISH A NETWORK OF MARINE PROTECTED AREAS TO SPAN THE BAY ISLANDS OF HONDURAS. THIS YEAR, CORAL SECURED GOVERNMENTAL APPROVAL FOR A COLLABORATIVE MANAGEMENT PLAN FOR THE CORDELIA BANKS SITE OF WILDLIFE IMPORTANCE. TELA BAY WAS DECLARED A SITE OF WILDLIFE IMPORTANCE, A DECREE WHICH WILL PROVIDE PROTECTION FOR THE BAY'S REEFS AND CORAL COLONIES. ON THE ISLAND OF UTILA, CORAL DESIGNED AND IMPLEMENTED A USER-FEE DESIGNED TO PROVIDE SUSTAINABLE AND LOCAL FUNDING FOR MARINE CONSERVATION AND MANAGEMENT EFFORTS. CORAL IS WORKING ALONGSIDE LOCAL STAKEHOLDERS TO IDENTIFY PRIORITY MARINE

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

Schedule O (Form 990 or 990-EZ) (2013)

332211
09-04-13

Name of the organization

THE CORAL REEF ALLIANCE

Employer identification number

94-3211245

CONSERVATION PROJECTS WITH THE GOAL OF IMPROVING THE OVERALL MANAGEMENT OF THE MARINE PROTECTED AREAS.

FIJI; EXPENSES \$178,417:

OUR STRATEGY IN THE FIJI ISLANDS IS TO EMPOWER THE ESTABLISHED LOCAL MANAGEMENT BODIES TO TRANSPARENTLY AND EFFICIENTLY MANAGE THE NAMENA MARINE RESERVE, FIJI'S LARGEST NO-TAKE MARINE PROTECTED AREA. THROUGH THE DEVELOPMENT OF A USER FEE, WE HAVE HELPED THE LOCAL COMMUNITY REALIZE BENEFITS FROM PROTECTING THE RESERVE. WE ARE ALSO BUILDING A NETWORK OF LOCAL BUSINESS THAT, TOGETHER WITH THE COMMUNITY, SUPPORT MANAGEMENT AND PROTECTION OF THE RESERVE. WE HAVE TRAINED ALL MARINE TOURISM PROVIDERS CONDUCTING BUSINESS WITHIN THE MARINE RESERVE IN CORAL'S SUSTAINABLE MARINE RECREATION PROTOCOLS AND HAVE INSTALLED PERMANENT MOORING THROUGHOUT THE PROTECTED AREA, CREATING FIJI'S FIRST ANCHO-FREE MPA.

ADDITIONALLY, CORAL PARTNERED WITH SEVERAL OTHER ORGANIZATIONS AND GOVERNMENTAL REPRESENTATIVES TO HOST A WORKSHOP DISCUSSING SHARK CONSERVATION STRATEGIES. MORE THAN 60 PARTICIPANTS FROM 11 COUNTRIES PARTICIPATED IN THE WORKSHOP. ONE KEY INDICATOR OF OUR PROGRESS WAS TO ENSURE THAT NEWLY-LISTED ENDANGERED SHARK SPECIES WILL RECEIVE THE PROTECTIONS THEY NEED.

INDONESIA; EXPENSES \$103,728; GRANTS \$1,350:

CORAL IS ESTABLISHING AN ECOLOGICALLY CONNECTED AND SOCIOECONOMICALLY SUSTAINABLE NETWORK OF LOCALLY MANAGED MARINE PROTECTED AREAS IN THE

Name of the organization THE CORAL REEF ALLIANCE	Employer identification number 94-3211245
-----------------------------------------------------	----------------------------------------------

SUNDA-BANDA REGION OF EASTERN INDONESIA. A KEY DESIGN FEATURE FOR THIS AREA INCLUDES SUPPORT AT THE COMMUNITY AND GOVERNMENTAL LEVELS FOR CO-MANAGING THE VAST NETWORK THAT SPANS TWO REGENCIES. THIS YEAR, CORAL GAZETTED FOUR LOCALLY MANAGED MARINE PROTECTED AREAS FOR TWO DIFFERENT REGENCIES IN NORTH BALI AND IS CURRENTLY DEVELOPING MANAGEMENT PLANS FOR THESE AREAS TO ENSURE EFFECTIVE ENFORCEMENT OF REGULATIONS DESIGNED TO PROTECT THE CORALS FROM FUTURE THREATS.

MANAGEMENT EFFECTIVENESS: EXPENSES \$55,157:

CORAL AIMS TO CREATE A SERIES OF NETWORKS OF MARINE PROTECTED AREAS ACROSS THE GLOBE TO PROTECT CORAL REEFS. THIS YEAR, CORAL LAUNCHED A NEW PROGRAM TO TRAIN CONSERVATION PRACTITIONERS IN EFFECTIVE MANAGEMENT STRATEGIES AND TO HELP IDENTIFY AND RESOLVE/ADDRESS CHALLENGES TO BUILDING LOCAL CAPACITY. CORAL SYNTHESIZED EXISTING KNOWLEDGE ABOUT LOCAL MANAGEMENT SYSTEMS AND HOSTED A WORKSHOP WITH 27 CONSERVATION EXPERTS TO UNDERSTAND THE MAJOR REASONS WHY AND HOW LOCAL MANAGEMENT SYSTEMS FALL SHORT OR FAIL. THE WORKSHOP HELPED CORAL IDENTIFY PRIORITY CONCERNS AND POTENTIAL SOLUTIONS. WITH THIS INFORMATION, CORAL IS CURRENTLY PLANNING ACTIVITIES AIMED TO IMPROVE LOCAL MANAGEMENT EFFORTS AROUND THE WORLD.

EXPENSES \$ 572,321. INCLUDING GRANTS OF \$ 11,723. REVENUE \$ 62,750.

FORM 990, PART VI, SECTION A, LINE 8B:

EXPLANATION: COMMITTEES MAINTAIN DOCUMENTATION OF THEIR MEETINGS, HOWEVER, NO COMMITTEES HAVE AUTHORITY TO ACT ON BEHALF OF THE BOARD.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: A DRAFT COPY OF THE FEDERAL FORM 990 IS REVIEWED IN DETAIL BY

Name of the organization THE CORAL REEF ALLIANCE	Employer identification number 94-3211245
------------------------------------------------------------	-----------------------------------------------------

THE FINANCE DIRECTOR, THE EXECUTIVE DIRECTOR, THE TREASURER AND THE EXECUTIVE COMMITTEE OF THE BOARD. IT IS THEN SHARED WITH THE ENTIRE BOARD OF DIRECTORS FOR THEIR REVIEW BEFORE FILING WITH THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: MEMBERS OF THE BOARD OF DIRECTORS AND STAFF SIGN A CONFLICT OF INTEREST POLICY STATEMENT ON AN ANNUAL BASIS. MEMBERS OF THE BOARD OF DIRECTORS AND STAFF HAVE A CONTINUING RESPONSIBILITY TO PROMPTLY DISCLOSE TO THE ORGANIZATION THE EXISTENCE OF ANY ADDITIONAL AFFILIATIONS AS THEY ARE UNDERTAKEN. IF ANY CONFLICTS OF INTEREST EXIST, THE BOARD MEMBERS WILL DISCUSS THE NEXT STEPS AND DOCUMENT HOW TO RECTIFY THE SITUATION.

FORM 990, PART VI, SECTION B, LINE 15:

EXPLANATION: THE EXECUTIVE COMMITTEE SHALL ANNUALLY REVIEW THE COMPENSATION OF THE EXECUTIVE DIRECTOR AND THE FINANCE DIRECTOR. THE EXECUTIVE COMMITTEE SHALL GATHER RECENT DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. MANAGEMENT MAY ASSIST THE COMMITTEE IN THE DATA COLLECTION. UPON REVIEW OF ALL PERTINENT DATA, THE MEMBERS OF THE EXECUTIVE COMMITTEE SHALL DETERMINE AND APPROVE THE COMPENSATION OF THE EXECUTIVE DIRECTOR AND THE FINANCE DIRECTOR. MINUTES OF THE DELIBERATIONS OF THE EXECUTIVE COMMITTEE REGARDING COMPENSATION REVIEW SHALL BE RECORDED AND MAINTAINED IN THE ORGANIZATION'S CORPORATE RECORDS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AK, AZ, CA, CO, CT, DC, FL, GA, HI, IL, KS, KY, LA, MA, MD, ME, MI, MN, NH, NJ, NM, NY, NC, ND

OK, OH, OR, PA, RI, SC, TN, UT, VA, WV, WI

Name of the organization

THE CORAL REEF ALLIANCE

Employer identification number

94-3211245

FORM 990, PART VI, SECTION C, LINE 18:

EXPLANATION: THE ARTICLES OF INCORPORATION, BYLAWS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE ON REQUEST. THE AUDIT REPORT AND FEDERAL FORM 990 ARE POSTED ON THE ORGANIZATION'S WEBSITE, AND THE FINANCIAL STATEMENTS ARE AVAILABLE IN AN ABBREVIATED FORM IN THE ANNUAL REPORT.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: THE ARTICLES OF INCORPORATION, BYLAWS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE ON REQUEST. THE AUDIT REPORT AND FEDERAL FORM 990 ARE POSTED ON THE ORGANIZATION'S WEBSITE, AND THE FINANCIAL STATEMENTS ARE AVAILABLE IN AN ABBREVIATED FORM IN THE ANNUAL REPORT.