

## Organization Information

### Legal Name

Boys & Girls Clubs of North County

### DBA (if Applicable)

Boys & Girls Clubs of North County

## Program Name/Title

Triple Play

## Brief Program Description

Developed by Boys & Girls Clubs of America, Triple Play: A Game Plan for the Mind, Body and Soul is a proven health and wellness program. It's three components teach youth Healthy Habits, provide Daily Challenges to improve physical activity, and Social Recreation for social and emotional development.

## Program Information - Type

Ongoing

## Requested Amount

40033.00

## Organization's Mission Statement

To enable young people, especially those who need us most, to reach their full potential as productive, caring, responsible citizens.

## Organization's Vision Statement

To provide a world-class Club experience that assures success is within reach of every young person who enters our doors, with all members on track to graduate from high school with a plan for the future, demonstrating good character and citizenship and living a healthy lifestyle.

## Agency Capability

Boys & Girls Clubs of North County was established in the Fallbrook community in 1962. In our 60 year history we have grown from a single site to now serving over 2,000 youth in Fallbrook, Bonsall, Rainbow and Deluz. Boys & Girls Clubs of North County is a member organization of Boys & Girls Clubs of America, a federation, which provides technical assistance, training, program development and other resources, along with standards for member organizations. Boys & Girls Clubs of North County began as the Boys Club of Fallbrook, and later changed its name to better reflect the population and communities we serve. Programs were operated out of our clubhouse on Ivy Street until expansion began in 2005. Four new sites were added on school grounds in collaboration with Fallbrook Union Elementary School District. In 2015 we opened a site at Mae Ellis Elementary and added another at La Paloma Elementary in 2017. In 2019 a site was established at Turnagain Ars apartments, in collaboration with Community Housing Works and Better World Foundation. In 2020 two sites were established at Camp Pendleton schools, May Fae Pendleton, and San Onofre. In 2021 we expanded our partnership with Palomar Family Counseling to included services at four of our school sites on a weekly basis. In 2022 we expanded our partnership with FUESD by significantly increasing the numbers of youth we could serve at each site and adding a wider variety of program offerings, including specialized programs with outside vendors. Boys & Girls Clubs of North County has been recognized by BGCA with numerous awards of youth attendance, marketing and board strength.

## Agency Collaborations

Boys & Girls Clubs of North County has a long history of strong collaborations within the Fallbrook and surrounding communities. We will continue to work closely with many other organizations and businesses to ensure the success of our program.

Fallbrook Union Elementary School District: This strong partnership has been in place for nearly 15 years. We currently partner at eight school sites. FUESD also assists with staff training opportunities.

Community Housing Works: In collaboration since 2019, we partner at the Turnagain Arms Apartments Site. With this partnership, we have created an afterschool site right in the apartment complex to serve residents.

**Fallbrook Music Society: provides group music instruction to our youth.**

**Save Our Forest: assists with outdoor programs.**

**Fallbrook Gardening Club: assists with youth gardening programs.**

**Fallbrook Public Library: provides educational activities and resources for our youth.**

**Cal State San Marcos: provides nursing students as volunteers in health-related activities and screenings.**

**Fallbrook Food Pantry: provides service projects for youth and food for families, as well as gardening and cooking facilities.**

**Palomar Family Health: provides behavioral health services to youth in our program.**

**Fallbrook Chamber of Commerce: collaborates on events, marketing and community needs.**

**North County Fire District and Sherriff's Department: Special event volunteers and tours/guest speakers.**

**Local Sports Teams: provides tickets and sports clinics for our youth and families.**

# Local organizations and businesses that volunteer and sponsor our programs: Rotary Clubs, Angel Society, Rally for Children, Masonic Lodge, National Charity League, Fallbrook High School, Bonsall Women's Club, Fallbrook Women's Club, Major Market, Del Rey Avocado, Yogurt Palace, Chase Bank, Pacific Western Bank, Fallbrook Sporting Goods and Gallade Chemicals.

## Target Population - Age

	Percent of program participants	Estimated number of participants
Children (infants to 12)	98	1960
Young Adults (13-17)	2	40
Adults (18-60)		
Seniors (60+)		
We do not collect this data (indicate with 100%)*		

## Target Population not collected - Age

NA

## Gender

	Percent of program participants
Female	46
Male	54
Non-binary	
Unknown*	

### \*Target Population - Gender

NA

## Income Level

	Percent of program participants
Extremely Low-Income Limits, ceiling of \$32,100	40
Very Low (50%) Income Limits, ceiling of \$53,500	25
Low (80%) Income Limits, ceiling of \$85,600	20
Higher Than Listed Limits	15
We do not collect this data (indicate with 100%)*	

### \*Target Population - Income Level

NA

**Projected number of residents that will directly benefit (participant/client) from this program.**

2000

## Social Determinants of Health (SDOH)

### Program/Services Description - Social Determinants of Health

Education Access & Quality (Early Childhood Education and Development, Enrollment in Higher Education, High School Graduation, Language and Literacy)

Social & Community Context (Civic Participation, Discrimination, Incarceration, Social Cohesion)

Healthcare Access & Quality (Access to Health Care, Access to Primary Care, Health Literacy)

Neighborhood & Built Environment (Access to Foods that Support Healthy Eating Patterns, Crime and Violence, Environmental Conditions, Quality of Housing)

### Statement of Need/Problem

Boys & Girls Clubs of North County serves over 2,000 youth members from Fallbrook and neighboring areas. A total of 85% of our Club members fall in the low-income limits' demographic with 40% in the extremely low-income limits. There is a strong correlation between childhood poverty and a variety of health issues. Those experiencing poverty often face barriers to achieving good health. According to the Southeastern Association of Community Action Agencies (SEACAA), low-income families are more likely to be food insecure and many cannot afford fresh food. Those living in poverty often have limited access to healthy and affordable foods. They often experience "cycles of food deprivation and overeating; high levels of stress, anxiety, and depression; fewer opportunities for physical activity; greater exposure to marketing of obesity-promoting products; and limited access to health care." Obesity is a high risk for our Club members and is a known precursor to many health problems. According to the CDC, from 1999 –2000 through 2017 –March 2020, US obesity prevalence increased from 30.5% to 41.9%. Obesity-related conditions include heart disease, stroke, type 2 diabetes, and certain types of cancer. In addition to leading to obesity, poverty also has a strong correlation with children experiencing mental health issues. According to the CDC for children living in poverty more than 1 in 5 (22%) had a mental, behavioral, or developmental disorder. Often children being diagnosed with one disorder experienced multiple disorders. The CDC reports about 3 in 4 children with depression also had anxiety (73.8%) and almost 1 in 2 had behavior problems (47.2%). For children with anxiety, more than 1 in 3 also had behavior problems (37.9%) and about 1 in 3 also had depression (32.3%). For children with behavior problems, more than 1 in 3 also had anxiety (36.6%) and about 1 in 5 also had depression (20.3%). The CDC also reports the risk of suicide and substance abuse is also greater for adolescents experiencing poverty. Among adolescents aged 12-17 years in 2018-2019: 15.1% had a major depressive episode; 36.7% had persistent feelings of sadness or hopelessness; 4.1% had a substance use disorder; 1.6% had an alcohol use disorder; 3.2% had an illicit drug use disorder and 18.8% seriously considered attempting suicide. In addition to poverty many of our members are dealing with a language barrier. According to the Fallbrook Union Elementary School District (FUESD) 39% of their students are English learners. This leads to challenges with communicating needs to healthcare professionals and lowers overall health literacy for these Club members and their families. According to the World Health Organization, "weak health literacy skills are associated with riskier behavior, poorer health, less self-management and more hospitalization and costs. Strengthening health literacy has been shown to build individual and community resilience, help address health inequities and improve health and well-being." The Mind, Body, Soul approach of our Triple Play program addresses these issues and provides and early intervention for our members and their families.

### **Statement of Need/Problem - Others**

We are not aware of any other programs in our community that offer daily, low/no cost programs that provide youth with nutrition education, physical activities and positive social interactions/social emotional learning.

### **Program/Services Description - Program Entry**

All members of Boys & Girls Clubs of North County can participate in the Triple Play program. In order to enroll as a Club member, a parent/guardian needs to complete a simple membership registration packet and pay our \$30 annual membership fee, although more than one-third of our members have this fee scholarshiped. Once a youth is a member, they can attend our Club every day after school and all day during the summer. Our Triple Play program is offered as a program option several time throughout each week, so a child simply needs to choose that program to participate in during an activity block. Throughout the course of our program, staff members work to understand the needs of the youth and their families. If additional resources are needed, such as healthy food, additional counseling services, etc., staff are able to link families with these resources in our community through our connections with other non-profit agencies, governmental entities and the local school districts.

### **Program/Services Description - Program Activities**

Triple Play is a multi-faceted program designed to help young people become healthy, active and learn new ways to handle stress, maintain a healthy body, form positive relationships, and develop strong social emotional skills. This comprehensive approach includes three major components focusing on

different aspects of healthy living: Mind-Healthy Habits provides a wide-ranging approach addressing nutrition, education, and fitness. This approach incorporates healthy living and active learning into every part of the Club experience, from the gym to the learning center. Health literacy is further supported with daily healthy snacks and meals provided to model good nutritional patterns. Body-These elements promote fun with a purpose and physical fitness year-round in a non-competitive yet challenging environment. These sports, fitness and recreation programs are designed to get members up and active through daily challenges, games, and tournaments to strengthen their body and help prevent obesity. Soul-Triple Play consciously incorporates elements of the Youth Development Strategy, which are belonging, usefulness, influence, and competence; all of which foster positive mental and behavioral health. Social recreation utilizes the games room and other group game experiences to teach and reinforce social and ethical skills that young people need to become successful adults. The progression of Triple Play activities is designed to build on knowledge over time, but still be able to stand alone as one-time activities. While each program component can stand alone, integrating them allows Club members to create lasting and powerful benefits. The theory of change for Triple Play describes the processes and outcomes of the program. Short term outcomes include improved knowledge of healthy habits, good nutrition, and physical fitness; increased physical activity; and increase positive interaction with all youth. Intermediate outcomes are better nutrition; more youth meeting standards for vigorous activity; and more youth with healthy relationships with peers and a stronger sense of mastery and control. While providing fun and engaging activities for youth, Triple Play also helps youth build vital skills in impulse control, self-efficacy, self-confidence, and decision making, as well as relationship building, teamwork and empathy. Triple Play is delivered to youth in a Boys & Girls Club environment with supportive and caring staff mentors and provides health promotion through practices that enable young people to develop social and emotional development skills that are critical in all aspects of their future health and development. A study conducted on the Triple Play program, delivered in a Boys & Girls Club setting, yielded the following results:-A majority (66%) of Club youth report eating two or more servings of fruit per day, compared to 32 percent of youth nationally.-Two times as many Club kids consume three or more servings of vegetables everyday (32% compared to 15% nationally)-After participating in Triple Play, the number of Club members who engages in vigorous activity for an hour or more at least five times per week increased by 35% (no change among control group). Each day youth members attend the Boys & Girls Club; they will participate in at least one component of Triple Play.

## **Program Goal #1**

To improve the overall health of youth members of Boys & Girls Clubs of North County, specifically working to prevent obesity and diabetes, high blood pressure, hypertension and increase social supports for youth and families, healthy food/nutrition education and health literacy.

### **Program Objectives - Goal #1**

1) Hire and train staff members to provide daily Triple Play activities at each of the eight Boys & Girls Clubs of North County sites during the 2021-22 school year.

2) Provide 60 minutes of vigorous physical activity each day at each Boys & Girls Clubs of North County sites for at least 400 youth per day during the 2022-23 school year

.3) Provide three family nights each year at each of the eight Boys & Girls Clubs of North County sites for families of Boys & Girls Clubs of North County members during the 2022-23 school year.

### **Program Outcomes/Measurables - Goal & Objectives #1**

# Hiring and training logs will be kept for each site. Staff members will receive an orientation upon hire to familiarize them with the Boys & Girls Club, our programs and our expectations. Staff will also receive an annual training specifically on the Triple Play program, its implementation and program curriculum. Participation counts will be kept at each site each day to track the achievement of our goal to reach 400 youth. Staff members will track participation on roll sheets, which will be accumulated and reported centrally each month, then compiled in preparation for grant reporting. In the spring, youth participants over the age of 9 will complete the National Youth Outcomes Initiative survey. This tool developed by Boys & Girls Clubs of America measures the impact of our programs. From this survey we can determine the wide range of impacts we are having on our youth including: fruit and vegetable consumption, water consumption, physical activity participation, ability to cope with challenges, identifying emotions, impulse control, problem solving, relationship building, self-efficacy and empathy. Responses in these areas will demonstrate the impact that Triple Play is having on our youth participants. Participation counts and other documentation will be kept on the family night events held three times each year at each site. Staff will track attendance using roll sheets, which will be accumulated and reported centrally each month, where the data will be compiled in preparation for grant reporting. Other documentation, such as flyers and photos, will also be collected centrally.

## Anticipated Acknowledgment

### Anticipated Acknowledgment

Social Media Postings

Print Materials to Service Recipients

Website Display

### Anticipated Acknowledgment

The Fallbrook Regional Health District's generous support of our Triple Play program will be acknowledged on our website and in all printed materials regarding Triple Play, including brochures and flyers. In addition, FRHD will be recognized in a post at least quarterly highlighting our Triple Play program on our Facebook and Instagram pages.

### Terms and Conditions

Accepted

### Authorized Signature

*M Sullivan*



BOYS & GIRLS CLUBS  
OF NORTH COUNTY

## Board of Directors 2022-2023

Governing Board	Chet Bierbrauer	3M, retired
2 <sup>nd</sup> Vice President	Chris Catania	Sales Manager/VP of Mortgage Lending, Guaranteed Rate
Immediate Past President	Mike Edelstein	Restaurateur, retired
1 <sup>st</sup> Vice President	Steve Grimm	Accountant, retired
President	Dale Mitchell	High School Superintendent, retired
Treasurer	Paul Norberg	Tax Accountant, retired
Governing Board	Donna Reisbeck-Stoewer	Education Administrator, retired
Governing Board	Steven Schindler	TV Writer/Producer, retired
Governing Board	Mike Schulte	Director of Operations, Core-Mac, retired
Governing Board	Jim Short	Software Developer, retired
Secretary	Louise Small	Community volunteer
Governing Board	Siegrid Stillman	FUESD School Board member/Educator, retired
Governing Board	Dale Tattersall	SDG&E
Executive Committee	Deborah Zoller	Attorney at Law

BOYS AND GIRLS CLUBS OF NORTH COUNTY  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES AND SUPPORT:</b>			
Grants	\$ 1,470,239	\$	\$ 1,470,239
Special events, net of expense of \$89,706	166,670		166,670
Contributions	139,067	25,000	164,067
Youth program and league fees	213,119		213,119
Interest income	1,623		1,623
Net assets released from restrictions:	17,640	(17,640)	-
Total Revenues and Support	2,008,358	7,360	2,015,718
<b>EXPENSES:</b>			<b>2,105,424</b>
Program Services:			
Club	572,877		572,877
Leagues	71,378		71,378
After School	1,049,764		1,049,764
Total Program Services	1,694,019	-	1,694,019
Supporting Services:			
Management and General	326,577		326,577
Total Supporting Services	326,577	-	326,577
Total Expenses	2,020,596	-	2,020,596
Change in Net Assets	(12,238)	7,360	(4,878)
Net Assets - Beginning of Year	2,265,425		2,265,425
Net Assets - End of Year	\$ 2,253,187	\$ 7,360	\$ 2,260,547

The Accompanying Notes are an Integral Part of the Financial Statements



## MUNGER & COMPANY, CPAs

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(760) 730-8020  
www.mungercpa.com

### **Boys and Girls Clubs of North County** Audited Financial Statements June 30, 2022

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## MUNGER & COMPANY, CPAs

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### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Audit Committee of  
**Boys and Girls Clubs of North County**

#### **Opinion**

We have audited the accompanying financial statements of Boys and Girls Clubs of North County (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Boys and Girls Clubs of North County as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Boys and Girls Clubs of North County and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Boys and Girls Clubs of North County's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Boys and Girls Clubs of North County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Boys and Girls Clubs of North County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

January 24, 2023



Munger & Company, CPAs

BOYS AND GIRLS CLUBS OF NORTH COUNTY  
STATEMENT OF FINANCIAL POSITION  
June 30, 2022

ASSETS

OPERATING ASSETS:

Cash	\$ 1,224,530
Accounts receivable	227,213
Prepaid Expense	5,003
Total Operating Assets	1,456,746

FIXED ASSETS:

Land	47,000
Buildings and improvements	2,153,764
Furnishings and equipment	126,873
Vehicles	305,868
Timeshares	12,300
Construction in Process	29,405
Less: accumulated depreciation	(1,745,346)
Total Fixed Assets	929,864

TOTAL ASSETS \$ 2,386,610

LIABILITIES AND NET ASSETS

LIABILITIES:

Accounts payable	\$ 44,288
Accrued liabilities	58,525
Deferred revenue	23,250
Total Liabilities	126,063

NET ASSETS:

Without donor restrictions	
Undesignated	2,253,187
With donor restrictions	
Purpose restrictions	7,360
	7,360
Total Net Assets Without Donor Restrictions	2,260,547

TOTAL LIABILITIES AND NET ASSETS \$ 2,386,610

The Accompanying Notes are an Integral Part of the Financial Statements

BOYS AND GIRLS CLUBS OF NORTH COUNTY  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES AND SUPPORT:</b>			
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Management and General	326,577		326,577
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The Accompanying Notes are an Integral Part of the Financial Statements

BOYS AND GIRLS CLUBS OF NORTH COUNTY  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended June 30, 2022

	Program Services				Supporting Services		Total
	Club	Leagues	After School	Total	Management and General	Fund Raising	
EXPENSES:							
Conferences and meetings	\$ 572	\$ -	\$ 1,690	\$ 2,262	\$ 4,207	\$ -	\$ 6,469
Depreciation	80,551			80,551	7,579		88,130
Dues and subscriptions	1,431	72	10,979	12,482	7,298		19,780
Equipment repair & maintenance	2,505		14,879	17,384	2,367		19,751
Special event expense				-		89,706	89,706
Insurance	2,257	753	24,048	27,058	3,006		30,064
Marketing	813		26	839	4,281		5,120
Occupancy	70,251	1,626	32	71,909	8,964		80,873
Personnel expenses	4,919	868	17,537	23,324	2,149		25,473
Professional fees	4,998		38,889	43,887	48,773		92,660
Salaries and related benefits	336,219	61,299	862,560	1,260,078	229,222		1,489,300
Snack program	43,228		850	44,078			44,078
Supplies	8,097	6,247	72,505	86,849	5,085		91,934
Telephone	1,071	513	5,769	7,353	3,646		10,999
Vehicle costs	15,965			15,965			15,965
Total expense by function	<u>572,877</u>	<u>71,378</u>	<u>1,049,764</u>	<u>1,694,019</u>	<u>326,577</u>	<u>89,706</u>	<u>2,110,302</u>
Less expenses included with revenues on the statement of activities						(89,706)	(89,706)
Special event expenses	-	-	-	-	-	-	-
Total expenses included in the expense section on the statement of activities	<u>\$ 572,877</u>	<u>\$ 71,378</u>	<u>\$ 1,049,764</u>	<u>\$ 1,694,019</u>	<u>\$ 326,577</u>	<u>\$ -</u>	<u>\$ 2,020,596</u>

The Accompanying Notes are an Integral Part of the Financial Statements

BOYS AND GIRLS CLUBS OF NORTH COUNTY  
STATEMENT OF CASH FLOWS  
For the Year Ended June 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in Net Assets	\$ (4,878)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	88,130
Changes in operating assets and liabilities:	
Accounts receivable	424,220
Prepaid Expense	2,236
Accounts payable	34,940
Accrued liabilities	2,637
Deferred revenue	23,250
Net cash provided by operating activities	<u>570,535</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchases of fixed assets	<u>(33,608)</u>
Net cash (used) in investing activities	<u>(33,608)</u>
Net Change in Cash	536,927
Cash at Beginning of Year	<u>687,603</u>
Cash at End of Year	<u>\$ 1,224,530</u>

The Accompanying Notes are an Integral Part of the Financial Statements

**BOYS AND GIRLS CLUBS OF NORTH COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2022

**Note 1.      Nature of Organization**

Boys and Girls Clubs of North County is a California non-profit agency established in 1962. Our mission is to provide a safe, caring environment in which youth can develop self-esteem, leadership skills, and enjoy educational and recreational activities under supervised programs. Boys and Girls Clubs of North County's main facility is located in Fallbrook, California.

**Note 2.      Summary of Significant Accounting Policies**

**Basis of Presentation**

Boys and Girls Clubs of North County's financial statements have been prepared on the accrual basis of accounting.

**Cash and Cash Equivalents**

Boys and Girls Clubs of North County has defined cash and cash equivalents as cash in banks and highly liquid investments with an original maturity of three months or less.

**Receivables and Credit Policies**

Accounts receivable consist primarily of noninterest-bearing amounts due for program services. Boys and Girls Clubs of North County determines the allowance for uncollectable accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable. Management determined that no allowance for doubtful accounts was necessary as all items were received subsequent to year end.

**Property and Equipment**

Property and equipment additions are recorded over \$2,500 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 40 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2022.



**BOYS AND GIRLS CLUBS OF NORTH COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2022

**Note 2. Summary of Significant Accounting Policies (continued)**

**Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service.

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

**Revenue and Revenue Recognition**

**Revenue and Revenue Recognition (Financial Assets)**

Accountings Standards Update ASU 2014-09

Revenue from Exchange Transactions: The Organization recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Updated (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar agreements and establishes a performance obligation approach to revenue recognition. The Organization adopted this policy for the year ending June 30, 2021, and records the following exchange transaction revenue in the statement of activities for the year ending June 30, 2022:

Youth program and league fees are recognized during the period in which the related performance obligation is met. The performance obligation of providing youth programs and leagues is simultaneously received and consumed by the customer unless the customer pays for program and leagues in a future period.

Special events revenue is net of the cost of direct benefits to donors, contribution revenue for the difference. The direct cost of special events, which ultimately benefit the donor rather than the Organization. The performance obligation is delivery of the event.

**BOYS AND GIRLS CLUBS OF NORTH COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2022

**Note 2. Summary of Significant Accounting Policies (continued)**

Accounting Standards Update ASU 2018-08

In June 2018, FASB issued ASU No. 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions received and Contributions Made* (ASC Topic 958). This standard applies to all entities that receive or make contributions and was issued to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The amendments in the standard should assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of ASC Topic 958, Not for Profit Entities, or as exchange (reciprocal) transactions subject to other guidance and (2) determining whether a contribution is conditional. This standard was effective for June 30, 2020. The adoption of this standard did not result in any cumulative change to the Organization's financial statements.

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Federal and state contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses.

**Donated Services and In-Kind Contributions (Non-financial Assets)**

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods and services are recorded at fair value at the date of donation. There were no significant contributions of such goods or services were received during the years ended June 30, 2022. Management will adopt a monetization policy, if and, when it receives donated goods or services.

**Advertising Costs**

Advertising costs are expensed as incurred.

**Functional Allocation of Expenses**

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**Income Taxes**

Boys and Girls Clubs of North County is organized as a California nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes in IRC Section 501(c)(3). Boys and Girls Clubs of North County did not have any unrelated business income tax during the year.

**BOYS AND GIRLS CLUBS OF NORTH COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2022

**Note 2. Summary of Significant Accounting Policies (continued)**

Boys and Girls Clubs of North County has reviewed its position for all open tax years and believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

Boys and Girls Clubs of North County's federal and state Exempt Organization Tax Returns are subject to examination, generally for three years after they were filed for federal returns and four years for state returns.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires us to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

**Financial Instruments and Credit Risk**

Boys and Girls Clubs of North County manages deposit concentration risk by placing cash with financial institutions. At times, amounts on deposit may exceed insured limits. To date, Boys and Girls Clubs of North County has not experienced losses in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates.

**Note 3. Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash and cash equivalents	\$1,224,530
Accounts receivable	227,213
Less: Donor restrictions	<u>(7,360)</u>
	<u>\$1,448,383</u>

As part of the liquidity management plan, cash in excess of daily requirements are invested in savings accounts.

**Note 4. Employee Benefit Plan**

Boys and Girls Clubs of North County has a 401(k) plan for its employees. In order to participate, an employee must be 21 years of age and must have completed one year of service. Boys and Girls Clubs of North County contributes an amount equal to three percent of each eligible employee's compensation. Boys and Girls Clubs of North County may also elect to provide a matching contribution for participants who make elective contributions. If made, the matching contribution is equal to the employees' contributions up to two percent of salary. The pension expense for the year ended June 30, 2022 was approximately \$48,000.

**BOYS AND GIRLS CLUBS OF NORTH COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2022

**Note 5. Accumulated Paid Time Off (PTO)**

Accumulated PTO is recognized as a liability. Employees are allowed to accumulate up to the amount they would accrue in one year and seven months of employment. At termination, employees are compensated for any accrued PTO. As of June 30, 2022, the liability was approximately \$42,000.

**Note 6. Net Assets With Donor Restrictions**

Net assets with donor restrictions for program purposes totaled \$7,360 for the year ended June 30, 2022. There were \$17,640 in net assets with donor restrictions for programs that were released during the year ended June 30, 2022.

**Note 7. Revenue From Contracts with Customers**

Deferred program and league fees, beginning of year	\$ -
Increase in deferred revenue during the year	23,250
Deferred program and league fees, end of year	<u>\$ 23,250</u>

**Note 8. Functionalized Expenses**

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and related benefits, occupancy, office, insurance, depreciation, and other, which are allocated on the basis of estimates of time and effort.

**Note 9. Related Party Transactions**

Boys and Girls Clubs of North County periodically receives contributions from the Boys and Girls Club of Fallbrook Foundation (the Foundation). The Foundation was formed to help fund Boys and Girls Clubs of North County. The two organization share some common board members. During the year ended June 30, 2022, Boys and Girls Clubs of North County received approximately \$37,000 from the Foundation.

**Note 10. Concentrations of Revenues and Receivables**

A substantial amount of Boys and Girls Clubs of North County's support is received from a local school district representing approximately 75% of total revenues and support for the year ended June 30, 2022. Two funders contributed for 78% of total accounts receivable as of June 30, 2022. Loss of this funding could have a significant impact on Boys and Girls Clubs of North County's ability to provide its program services.

**Note 11. Subsequent Events**

We have evaluated subsequent events through January 24, 2023, the date the financial statements were available to be issued. Management is not aware of any subsequent events that would require disclosure in, or adjustment to, the financial statements.

# Return of Organization Exempt From Income Tax

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

**2020**

**Open to Public Inspection**

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/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2020 calendar year, or tax year beginning 7/1/2020, and ending 6/30/2021

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization Boys & Girls Club of North County  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
445 E Ivy St  
 City or town State ZIP code  
Fallbrook CA 92028  
 Foreign country name Foreign province/state/county Foreign postal code

**D** Employer identification number 95-2241614

**E** Telephone number (760) 728-5871

**F** Name and address of principal officer:  
Allison Barclay 445 E Ivy St, Fallbrook, CA 92028

**G** Gross receipts \$ 2,639,243

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: bgnorthcounty.com

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation 1962

**M** State of legal domicile: CA

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>To promote the health, social, educational, vocational, and character development of boys and girls through group activities, sports, and other programs.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<u>3</u>	<u>16</u>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u>	<u>16</u>
	<b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a)	<u>5</u>	<u>102</u>
	<b>6</b> Total number of volunteers (estimate if necessary)	<u>6</u>	<u>25</u>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u>	<u>0</u>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<u>7b</u>	<u>0</u>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<u>1,303,708</u>	<u>2,331,986</u>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 1d)	<u>154,191</u>	<u>195,106</u>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6, 8c, 9, 10c, and 11e)	<u>515</u>	<u>91</u>
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>1,523,266</u>	<u>2,612,697</u>
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>0</u>
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<u>0</u>	<u>0</u>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		<u>1,296,734</u>	<u>1,479,706</u>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<u>0</u>	<u>0</u>
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		<u>0</u>	<u>0</u>
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		<u>399,115</u>	<u>405,768</u>
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>1,695,849</u>	<u>1,885,474</u>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<u>-172,583</u>	<u>727,223</u>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 1a)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<u>1,832,363</u>	<u>2,330,661</u>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<u>294,463</u>	<u>65,236</u>
		<u>1,537,900</u>	<u>2,265,425</u>

**Part II Signature Block**

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

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_  
 Type or print name and title \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name Roland W Munger Preparer's signature [Signature] Date 3/7/2022 Check  if self-employed PTIN P01871456  
 Firm's name Munger & Company, CPAs Firm's EIN 47-3342732  
 Firm's address 2170 South El Camino Real, Suite 217, Oceanside, CA 92054 Phone no. 760-730-8020

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

1 Briefly describe the organization's mission:

To promote the health, social, educational, vocational, and character developemnt of boys and girls through group activities, sports, and other programs.

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

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

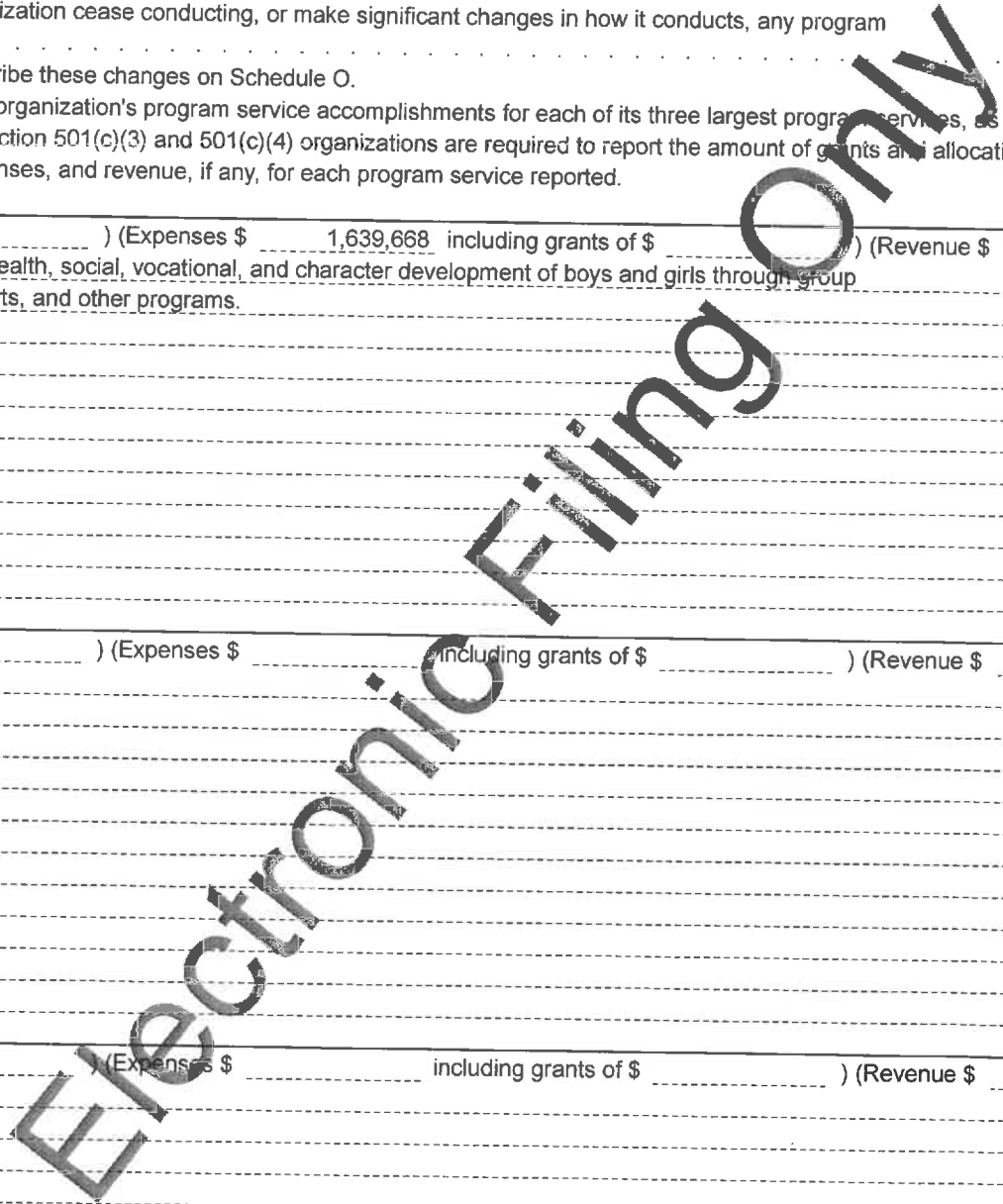
4a (Code: ) (Expenses \$ 1,639,668 including grants of \$ ) (Revenue \$ 195,106 )  
Improve the health, social, vocational, and character development of boys and girls through group activities, sports, and other programs.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe on Schedule O.)  
(Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

4e Total program service expenses ▶ 1,639,668



**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)? If "Yes," complete Schedule A . . . . .	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors See instructions? . . . . .	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		X
4 <b>Section 501(c)(3) organizations.</b> 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
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? If "Yes," complete Schedule C, Part III . . . . .		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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II . . . . .		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		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? If "Yes," complete Schedule D, Part IV . . . . .		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V . . . . .		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? If "Yes," complete Schedule D, Part VI . . . . .	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? If "Yes," complete Schedule D, Part VII . . . . .		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? If "Yes," complete Schedule D, Part VIII . . . . .		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? If "Yes," complete Schedule D, Part IX . . . . .		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .		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)? If "Yes," complete Schedule D, Part X . . . . .		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		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? If "Yes," complete Schedule F, Parts I and IV . . . . .		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? If "Yes," complete Schedule F, Parts II and IV . . . . .		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? If "Yes," complete Schedule F, Parts III and IV . . . . .		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? If "Yes," complete Schedule G, Part I See instructions . . . . .		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? If "Yes," complete Schedule G, Part II . . . . .	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 covering various IRS schedule requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

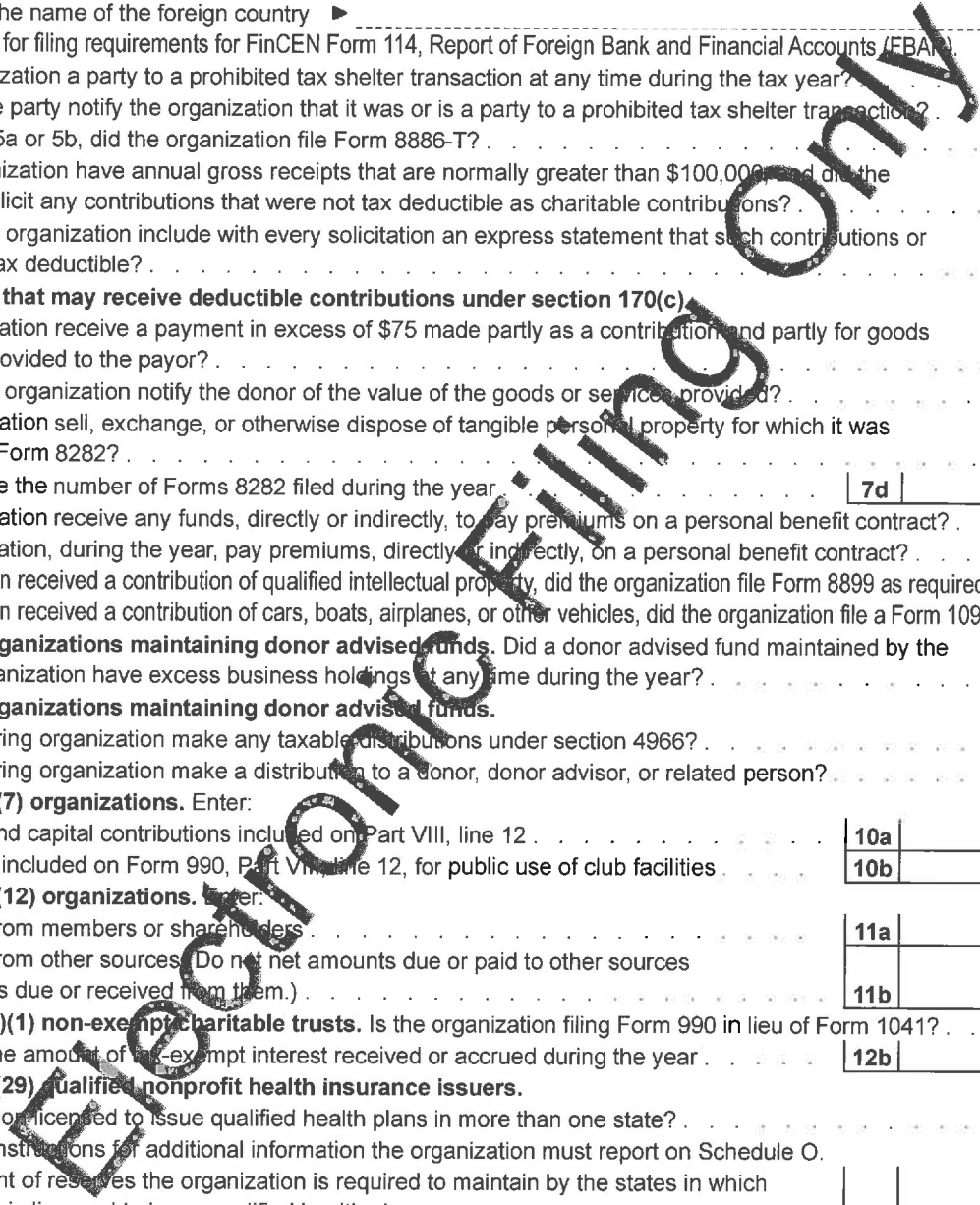
Check if Schedule O contains a response or note to any line in this Part V. [ ]

Table with 3 columns: Question number, Yes, No. Rows 1a-1c regarding Form 1096 and Form W-2G.



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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 16 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, 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 on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows 1a-9. Includes questions about voting members, family relationships, management delegation, and documentation.

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

Table with 3 columns: Question, Yes, No. Rows 10a-16b. Includes questions about local chapters, conflict of interest policy, whistleblower policy, and compensation review.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records Allison Barclay (760) 728-5871 445 E Ivy St, Fallbrook, CA 92028

**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.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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) Allison Barclay Executive Director	40.00 0.00			X			95,047		1,820	
(2) Chet Bierbrauer Director	1.00 0.00	X								
(3) Rex Bright President	2.00 0.00	X		X						
(4) Chris Catania Vice President	2.00 0.00	X		X						
(5) Jeff Corbett Director	1.00 0.00	X								
(6) Steve Grimm Director	1.00 0.00	X								
(7) Mike Edelstein Past President	2.00 0.00	X		X						
(8) Janine Hall Director	1.00 0.00	X								
(9) Dale Mitchell 1st Vice President	2.00 0.00	X		X						
(10) Paul Norberg Treasurer	2.00 0.00	X		X						
(11) Roy Quinn Director	1.00 0.00	X								
(12) Donna Reisbeck-Stoewer Director	1.00 0.00	X								
(13) Jim Short Director	1.00 0.00	X								
(14) Louise Small Director	1.00 0.00	X								

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(15) Siegrid Stillman Secretary	2.00 0.00	X		X						
(16) Dale Tattersall Director	1.00 0.00	X								
(17) Deborah Zoller Director	1.00 0.00	X								
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>							95,047	0	1,820	
<b>c Total from continuation sheets to Part VII, Section A</b>							0	0	0	
<b>d Total (add lines 1b and 1c)</b>							95,047	0	1,820	

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

	Yes	No
<b>3</b> Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

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

**Part VIII Statement of 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		
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a	Federated campaigns . . . . .	1a	0					
	b	Membership dues . . . . .	1b	5,820					
	c	Fundraising events . . . . .	1c	132,922					
	d	Related organizations . . . . .	1d	0					
	e	Government grants (contributions) . . . . .	1e	1,864,414					
	f	All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f	328,830					
	g	Noncash contributions included in lines 1a-1f . . . . .	1g	\$ 0					
	h	<b>Total.</b> Add lines 1a-1f . . . . . ▶		2,331,986					
<b>Program Service Revenue</b>				Business Code					
	2a	Youth Program and League Fees . . . . .		900099	195,106	195,106			
	b	-----			0				
	c	-----			0				
	d	-----			0				
	e	-----			0				
	f	All other program service revenue . . . . .			0				
g	<b>Total.</b> Add lines 2a-2f . . . . . ▶			195,106					
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts) . . . . .			91		91		
	4	Income from investment of tax-exempt bond proceeds . . . . .			0				
	5	Royalties . . . . .			0				
	6a	Gross rents . . . . .	(i) Real						
			(ii) Personal						
			6a						
			6b						
	6c	Rental income or (loss) . . . . .	0	0					
	d	Net rental income or (loss) . . . . . ▶			0				
	7a	Gross amount from sales of assets other than inventory . . . . .	(i) Securities						
			(ii) Other						
			7a	0					0
			7b	0					0
	7c	Gain or (loss) . . . . .	0	0					
d	Net gain or (loss) . . . . . ▶			0					
8a	Gross income from fundraising events (not including \$ 132,922 of contributions reported on line 1c See Part IV, line 18 . . . . .								
		8a	112,060						
8b	Less: direct expenses . . . . .	26,546							
c	Net income or (loss) from fundraising events . . . . . ▶			85,514		85,514			
9a	Gross income from gaming activities. See Part IV, line 19 . . . . .								
		9a	0						
		9b	0						
c	Net income or (loss) from gaming activities . . . . . ▶			0					
10a	Gross sales of inventory, less returns and allowances . . . . .								
		10a	0						
		10b	0						
c	Net income or (loss) from sales of inventory . . . . . ▶			0					
<b>Miscellaneous Revenue</b>				Business Code					
	11a	-----			0				
	b	-----			0				
	c	-----			0				
	d	All other revenue . . . . .			0				
e	<b>Total.</b> Add lines 11a-11d . . . . . ▶			0					
12	<b>Total revenue.</b> See instructions . . . . . ▶			2,612,697	195,106	0	85,605		

**Part IX Statement of Functional Expenses**

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

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

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21 . . . . .	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
4 Benefits paid to or for members . . . . .	0			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	95,047	83,641	11,406	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7 Other salaries and wages . . . . .	1,204,846	1,056,921	149,825	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0			
9 Other employee benefits . . . . .	89,750	78,621	11,129	
10 Payroll taxes . . . . .	90,069	78,895	11,168	
11 Fees for services (nonemployees):				
a Management . . . . .	9,664	4,440	5,024	
b Legal . . . . .	0			
c Accounting . . . . .	9,356		9,356	
d Lobbying . . . . .	0			
e Professional fundraising services. See Part IV, line 17 . . . . .	0			
f Investment management fees . . . . .	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	0		0	
12 Advertising and promotion . . . . .	6,908		6,908	
13 Office expenses . . . . .	62,678	58,689	3,989	
14 Information technology . . . . .	14,962	6,561	8,401	
15 Royalties . . . . .	0			
16 Occupancy . . . . .	59,996	55,921	4,075	
17 Travel . . . . .	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	2,836	1,419	1,417	
20 Interest . . . . .	0			
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	121,051	110,611	10,440	0
23 Insurance . . . . .	37,052	32,061	4,991	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Dues and Subscriptions . . . . .	9,646	6,870	2,776	
b Equipment Repair and Maintenance . . . . .	12,033	10,711	1,322	
c Snack Program . . . . .	14,151	14,151		
d Vehicle Costs . . . . .	8,086	8,086		
e All other expenses Other . . . . .	37,549	33,970	3,579	
<b>25 Total functional expenses.</b> Add lines 1 through 24e . . . . .	1,885,474	1,639,668	245,806	0
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> 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)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	567,091	<b>1</b>	494,439
	<b>2</b> Savings and temporary cash investments . . . . .	158,396	<b>2</b>	193,164
	<b>3</b> Pledges and grants receivable, net . . . . .	0	<b>3</b>	631,433
	<b>4</b> Accounts receivable, net . . . . .	1,800	<b>4</b>	20,000
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	0	<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	0	<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	0	<b>9</b>	7,239
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 2,641,602		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 1,657,216	1,105,076	<b>10c</b> 984,386
	<b>11</b> Investments—publicly traded securities . . . . .	0	<b>11</b>	0
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	0	<b>12</b>	0
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	0	<b>15</b>	0
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33)		1,832,363	<b>16</b>	2,330,661
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	61,463	<b>17</b>	65,236
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	0	<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	233,000	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> 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 . . . . .	0	<b>25</b>	0
	<b>26 Total liabilities.</b> Add lines 17 through 25		294,463	<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	1,532,180	<b>27</b>	2,265,425
	<b>28</b> Net assets with donor restrictions . . . . .	5,720	<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .	0	<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	0	<b>31</b>	
<b>32 Total net assets or fund balances . . . . .</b>		1,537,900	<b>32</b>	2,265,425
<b>33 Total liabilities and net assets/fund balances . . . . .</b>		1,832,363	<b>33</b>	2,330,661

**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	2,612,697
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,885,474
3	Revenue less expenses. Subtract line 2 from line 1	3	727,223
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,537,900
5	Net unrealized gains (losses) on investments	5	302
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,265,425

**Part XII Financial Statements and Reporting**

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

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

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		



# Depreciation and Amortization

Form **4562**

(Including Information on Listed Property)

**2020**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

Attachment  
Sequence No. **179**

▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return Boys & Girls Club of North County	Business or activity to which this form relates 990	Identifying number 95-2241614
--	--	----------------------------------

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0
<b>6</b>	<b>(a)</b>	<b>(b)</b>
7	(a) Description of property	(b) Cost (business use only)
8		(c) Elected cost
9		
10		
11		
12		
13		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2019 Form 4562.	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13 Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2020	17	121,051
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	18	

**Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System**

20 a Class life					S/L
b 12-year			12 yrs.		S/L
c 30-year			30 yrs.	MM	S/L
d 40-year			40 yrs.	MM	S/L

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	121,051
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

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](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization

Boys & Girls Club of North County

Employer identification number

95-2241614

**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 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization 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: 0
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>					0	0

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I 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) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (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; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (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, 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 VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions).

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

Table with 2 columns: Line number, Percentage. Row 14: Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) 99.82%. Row 15: Public support percentage from 2019 Schedule A, Part II, line 14 99.65%.

16a 33 1/3% support test—2020. 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. [X]

b 33 1/3% support test—2019. 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—2020. 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—2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
6 Total. Add lines 1 through 5 . . . . .	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						0
c Add lines 7a and 7b . . . . .	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.) . . . . .						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6 . . . . .	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						0
c Add lines 10a and 10b . . . . .	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0
13 Total support. (Add lines 9, 10c, 11, and 12.) . . . . .	0	0	0	0	0	0

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

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) . . . . .	15	0.00%
16 Public support percentage from 2019 Schedule A, Part III, line 15 . . . . .	16	0.00%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) . . . . .	17	0.00%
18 Investment income percentage from 2019 Schedule A, Part III, line 17 . . . . .	18	0.00%

19a **33 1/3% support tests—2020.** 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—2019.** 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 in 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**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2) (B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** *(continued)*

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described in line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>1</b>		
<b>2</b> 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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>2</b>		
<b>3</b> By reason of the relationship described in 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
  - a**  The organization satisfied the Activities Test. Complete line 2 below.
  - b**  The organization is the parent of each of its supported organizations. Complete line 3 below.
  - c**  The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

	Yes	No
<b>2</b> Activities Test. <b>Answer lines 2a and 2b below.</b>		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>2a</b>		
<b>b</b> Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>2b</b>		
<b>3</b> Parent of Supported Organizations. <b>Answer lines 3a and 3b below.</b>		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>3b</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	0
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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4).	8	0
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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	0
e	<b>Discount</b> 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	0
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0
6	Multiply line 5 by 0.035.	6	0
7	Recoveries of prior-year distributions	7	0
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	0
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	0
2	Enter 0.85 of line 1.	2	0
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	0
4	Enter greater of line 2 or line 3.	4	0
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	0
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year		
1	Amounts paid to supported organizations to accomplish exempt purposes			
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purposes of supported organizations			
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)			
6	Other distributions (describe in Part VI). See instructions.			
7	<b>Total annual distributions.</b> Add lines 1 through 6.			0
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.			
9	Distributable amount for 2020 from Section C, line 6			0
10	Line 8 amount divided by line 9 amount			0.000
Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2020			
a	From 2015 . . . . . 0			
b	From 2016 . . . . . 0			
c	From 2017 . . . . . 0			
d	From 2018 . . . . . 0			
e	From 2019 . . . . . 0			
f	<b>Total</b> of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2020 distributable amount			0
i	Carryover from 2015 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2020 from Section D, line 7: \$ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2020 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4.	0		
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		0	
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			0
7	<b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2016 . . . . . 0			
b	Excess from 2017 . . . . . 0			
c	Excess from 2018 . . . . . 0			
d	Excess from 2019 . . . . . 0			
e	Excess from 2020 . . . . . 0			



**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.)

Part II Section B Line 10 The amount of other income is from miscellaneous revenue.

Area with horizontal dashed lines for supplemental information.

**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Name of the organization

Boys & Girls Club of North County

Employer identification number

95-2241614

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ .....

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization Boys & Girls Club of North County	Employer identification number 95-2241614
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Bob & Susan Lucy 3705 Fire Rd Fallbrook CA 92028 Foreign State or Province: Foreign Country:	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Del Rey Avocado 1260 Main Ave Fallbrook CA 92028 Foreign State or Province: Foreign Country:	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Angel Society of Fallbrook P.O. Box 1408 Fallbrook CA 92088 Foreign State or Province: Foreign Country:	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	PRAVA Construction 344 N. Vinewood St Escondido CA 92029 Foreign State or Province: Foreign Country:	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	John & Janet 3636 Luneta Ln Fallbrook CA 92028 Foreign State or Province: Foreign Country:	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	James & Jeanette Kister 3033 Via Loma Fallbrook CA 92028 Foreign State or Province: Foreign Country:	\$ 9,458	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Boys & Girls Club of North County	Employer identification number 95-2241614
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	Ron & Diane Reeder P.O. Box 3007 Fallbrook CA 92088 Foreign State or Province: _____ Foreign Country: _____	\$ 5,149	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	Donny & Kourtney Lucy 2328 Via Aguacate Fallbrook CA 92028 Foreign State or Province: _____ Foreign Country: _____	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	Rex Bright 5641 Lake Vista Dr Bonsall CA 92003 Foreign State or Province: _____ Foreign Country: _____	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	Chet & Kathy Bierbauer 2347 Dos Lomas Fallbrook CA 92028 Foreign State or Province: _____ Foreign Country: _____	\$ 13,649	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	Olive Hill LLC 3508 Olive Hill Rd Fallbrook CA 92028 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	B&GC of Fallbrook Foundation 445 E. Ivy St. Fallbrook CA 92028 Foreign State or Province: _____ Foreign Country: _____	\$ 21,671	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Boys & Girls Club of North County	Employer identification number 95-2241614
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	LA84 Foundation 2141 W. Adams Blvd Los Angeles CA 90018 Foreign State or Province: Foreign Country:	\$ 40,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	Zable Foundation 10731 Treena St San Diego CA 92131 Foreign State or Province: Foreign Country:	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	US Bank P.O. Box 8857 Princeton NJ 08543 Foreign State or Province: Foreign Country:	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	Rite Aid Foundation 30 Hunter Lane Camp Hill PA 17011 Foreign State or Province: Foreign Country:	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	David C. Copley Foundation 2251 San Diego Ave San Diego CA 92110 Foreign State or Province: Foreign Country:	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	Panda Cares 1120 N. Town Center Dr Las Vegas NV 89144 Foreign State or Province: Foreign Country:	\$ 8,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Boys & Girls Club of North County	Employer identification number 95-2241614
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**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization Boys & Girls Club of North County	Employer identification number 95-2241614
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**Part III** *Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.* Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_ 0  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
For. Prov.	Country		
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
For. Prov.	Country		
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
For. Prov.	Country		
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
For. Prov.	Country		
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
For. Prov.	Country		

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Name of the organization: Boys & Girls Club of North County; Employer identification number: 95-2241614

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form for Part II containing questions 1-9 about conservation easements, including checkboxes for various purposes and a table for lines 2a-2d.

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

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

Form for Part III containing questions 1a-1b and 2a-2b about reporting collections of art and historical treasures.



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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange program
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f 0

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
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	0	0	0	0	0

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 Term endowment  %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations
- (ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	47,000		47,000
b Buildings	0	1,419,624	867,250	552,374
c Leasehold improvements	0	702,920	362,715	340,205
d Equipment	0	428,539	383,732	44,807
e Other	0	43,519	43,519	0

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)  984,386

**Part VII Investments—Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .	0	
(2) Closely held equity interests . . . . .	0	
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	0	

**Part VIII Investments—Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	0	

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	0

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	0

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	2,612,999
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	302	
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	302
3	Subtract line 2e from line 1		3	2,612,697
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	2,612,697

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

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

1	Total expenses and losses per audited financial statements		1	1,885,474
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	1,885,474
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	1,885,474

**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.

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**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.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Fundraising Event (event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts . . . . .	244,982	0	244,982
	2	Less: Contributions . . . . .	132,922	0	132,922
	3	Gross income (line 1 minus line 2) . . . . .	112,060	0	112,060
Direct Expenses	4	Cash prizes . . . . .		0	0
	5	Noncash prizes . . . . .		0	0
	6	Rent/facility costs . . . . .		0	0
	7	Food and beverages . . . . .		0	0
	8	Entertainment . . . . .		0	0
	9	Other direct expenses . . . . .	26,546	0	26,546
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶			( 26,546)
11	Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶			85,514	

**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.

Revenue		(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 . . . . .			0
Direct Expenses	2	Cash prizes . . . . .			0
	3	Noncash prizes . . . . .			0
	4	Rent/facility costs . . . . .			0
	5	Other direct expenses . . . . .			0
	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) . . . . . ▶			( 0)
	8	Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶			0

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: \_\_\_\_\_

\_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility . . . . .	13a	%
b	An outside facility . . . . .	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ .....

Address ▶ .....

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ 0 and the amount of gaming revenue retained by the third party ▶ \$ 0

c If "Yes," enter name and address of the third party:

Name ▶ .....

Address ▶ .....

16 Gaming manager information:

Name ▶ .....

Gaming manager compensation ▶ \$ 0

Description of services provided ▶ .....

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 0

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

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**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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Name of the organization

Boys & Girls Club of North County

Employer identification number

95-2241614

Form 990, Part VI, Line 11b: The Chief Executive Officer reviews the Form 990 for general  
accuracy before it is filed. In addition, the Form 990 is provided to Board Members for review  
and approval prior to filing.

Form 990, Part VI, Line 12c: The conflict of interest policy as well as situations and  
positions that may lead to a conflict of interest are reviewed periodically to ensure that no  
violations of the policy have taken place.

Form 990, Part VI, Line 19: The Organization's governing documents and tax forms are available  
upon request.

Form 990, Part VI, Section B, Line 15a: The Board of Directors reviews compensation data to  
establish guidelines for the organization.

# California Exempt Organization 2020 Annual Information Return

Calendar Year 2020 or fiscal year beginning (mm/dd/yyyy) 07/01/2020, and ending (mm/dd/yyyy) 06/30/2021

Corporation/Organization name <b>BOYS &amp; GIRLS CLUB OF NORTH COUNTY</b>		California corporation number <b>0437493</b>	
Additional information. See instructions.		FEIN <b>95-2241614</b>	
Street address (suite or room) <b>445 E IVY ST</b>		PMB no.	
City <b>FALLBROOK</b>		State <b>CA</b>	Zip code <b>92028</b>
Foreign country name		Foreign province/state/county	
		Foreign postal code	

<p><b>A</b> First return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>B</b> Amended return <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>C</b> IRC Section 4947(a)(1) trust <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>D</b> Final information return?  <input checked="" type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized                  Enter date: (mm/dd/yyyy) <input type="checkbox"/></p> <p><b>E</b> Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other</p> <p><b>F</b> Federal return filed? (1) <input checked="" type="checkbox"/> 990T (2) <input type="checkbox"/> 990PF (3) <input type="checkbox"/> Sch H (990)                  (4) <input checked="" type="checkbox"/> Other 990 series</p> <p><b>G</b> Is this a group filing? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>H</b> Is this organization in a group exemption <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                  If "Yes," what is the parent's name?</p>	<p><b>I</b> Did the organization have any changes to its guidelines not reported to the FTB? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>J</b> If exempt under R&amp;TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>K</b> Is the organization exempt under R&amp;TC Section 23701g? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                  If "Yes," enter the gross receipts from nonmember sources \$</p> <p><b>L</b> Is the organization a limited liability company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>M</b> Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>N</b> Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>O</b> Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                  Date filed with IRS</p>
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**Part I Complete Part I unless not required to file this form. See General Information B and C.**

<b>Receipts and Revenues</b>	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	307,257	00
	2 Gross dues and assessments from members and affiliates	2	5,820	00
	3 Gross contributions, gifts, grants, and similar amounts received.	3	2,326,166	00
	4 Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	4	2,639,243	00
	5 Cost of goods sold	5		00
	6 Cost or other basis, and sales expenses of assets sold	6		00
	7 Total costs. Add line 5 and line 6	7		00
	8 Total gross income. Subtract line 7 from line 4	8	2,639,243	00
<b>Expenses</b>	9 Total expenses and disbursements. From Side 2, Part II, line 18	9	1,912,020	00
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	727,223	00
<b>Filing Fee</b>	11 Total payments	11		00
	12 Use tax. See General Information K	12		00
	13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15 Penalties and Interest. See General Information J	15		00
	16 Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer	Title <b>EXECUTIVE DIRECT</b>	Date Date filed with IRS
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date <b>03/05/2022</b>	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address <b>MUNGER &amp; COMPANY, CPAS</b> <b>2170 SOUTH EL CAMINO REAL, SUITE 217, OCEANSIDE, CA</b>		Telephone <b>760-728-5871</b>
			Firm's FEIN <b>47-3342732</b>
			Telephone <b>760-730-8020</b>
May the FTB discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			



**Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information.**

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	●	1	307,166	00
	2	Interest	●	2	91	00
	3	Dividends	●	3		00
	4	Gross rents	●	4		00
	5	Gross royalties	●	5		00
	6	Gross amount received from sale of assets (See Instructions)	●	6		00
	7	Other income. Attach schedule	●	7		00
	8	<b>Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1</b>		8	307,257	00
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	●	9		00
	10	Disbursements to or for members	●	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	●	11	95,047	00
	12	Other salaries and wages	●	12	1,204,846	00
	13	Interest	●	13		00
	14	Taxes	●	14	90,063	00
	15	Rents	●	15	59,996	00
	16	Depreciation and depletion (See instructions)	●	16	121,051	00
	17	Other expenses and disbursements. Attach schedule	●	17	341,017	00
	18	<b>Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9</b>		18	1,912,020	00

<b>Schedule L Balance Sheet</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
<b>Assets</b>					
1	Cash		725,487		687,603
2	Net accounts receivable		1,800		651,433
3	Net notes receivable				
4	Inventories				
5	Federal and state government obligations				
6	Investments in other bonds				
7	Investments in stock				
8	Mortgage loans				
9	Other investments. Attach schedule				
10	<b>a Depreciable assets</b>	2,594,602		2,594,602	
	<b>b Less accumulated depreciation</b>	( 1,536,526)	1,058,076	( 1,657,216)	937,386
11	Land		47,000		47,000
12	Other assets. Attach schedule				7,239
13	<b>Total assets</b>		1,832,363		2,330,661
<b>Liabilities and net worth</b>					
14	Accounts payable		61,463		65,236
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable		233,000		
18	Other liabilities. Attach schedule				
19	Capital stock or principal fund				
20	Paid-in or capital surplus. Attach reconciliation				
21	Retained earnings or income fund		1,537,900		2,265,425
22	<b>Total liabilities and net worth</b>		1,832,363		2,330,661

**Schedule M-1 Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000

1	Net income per books	●	727,223	7	Income recorded on books this year not included in this return. Attach schedule	●	
2	Federal income tax	●		8	Deductions in this return not charged against book income this year. Attach schedule	●	
3	Excess of capital losses over capital gains	●		9	Total. Add line 7 and line 8		
4	Income not recorded on books this year. Attach schedule	●		10	Net income per return. Subtract line 9 from line 6		727,223
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●					
6	<b>Total. Add line 1 through line 5</b>		727,223				

# 2020 Depreciation and Amortization

# 3885F

Attach to Form 541, Form 109, or Form 199.

Name as shown on tax return <b>BOYS &amp; GIRLS CLUB OF NORTH COUNTY</b>	FEIN <b>95-2241614</b>
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Tangible and intangible assets placed in service during the 2020 taxable year:			Depreciation			Amortization		
(a) Description of property	(b) Date placed in service (mm/dd/yyyy)	(c) Cost or other basis	(d) Method of figuring depreciation	(e) Life or rate	(f) Depreciation for this year	(g) Code section	(h) Period or percentage	(i) Amortization for this year
1								
Add line 1 column (f) and column (i) amounts. See instructions								

**Depreciation**

- 2 California depreciation for assets placed in service beginning before the 2020 taxable year ..... 2 121,051  
Be sure to make adjustments for any basis differences.
- 3 Total California depreciation. Add line 1(f) and line 2 ..... 3 121,051

**Amortization**

- 4 California amortization for intangibles placed in service beginning before the 2020 taxable year ..... 4 \_\_\_\_\_  
Be sure to make adjustments for any basis differences.
- 5 Total California amortization. Add line 1(i) and line 4 ..... 5 \_\_\_\_\_
- 6 Total depreciation and amortization. Add line 3 and line 5. See instructions ..... 6 121,051

## General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

## A Purpose

Use form FTB 3885F, Depreciation and Amortization, to compute depreciation and amortization allowed as a deduction on Form 541, California Fiduciary Income Tax Return, Form 109, California Exempt Organization Business Income Tax Return, or Form 199, California Exempt Organization Annual Information Return. Attach form FTB 3885F to Form 541, Form 109, or Form 199.

Depreciation is the annual deduction allowed to recover the cost or other basis of business or income producing property with a determinable useful life of more than one year. Land is not depreciable.

Amortization is an amount deducted to recover the cost of certain capital expenses over a fixed period.

## B Federal/State Differences

California law has not always conformed to federal law regarding depreciation methods, special credits, or accelerated write-offs. Consequently, the recovery periods and the basis on which the depreciation is calculated may be different from the amounts used for federal purposes. Reportable differences may occur if all or part of your assets were placed in service:

- **Before January 1, 1987.** California disallowed depreciation under the federal Accelerated Cost Recovery System (ACRS).

California depreciation is calculated in the same manner as in prior years for those assets.

- **On or after January 1, 1987.** California provides special credits and accelerated write-offs that affect the California basis for qualifying assets. California does not conform to all the changes to federal law enacted in 1993. Therefore, the California basis or recovery periods may be different for some assets.
- **On or after September 11, 2001.** California has not conformed to the federal Job Creation and Worker Assistance Act of 2002 which allows taxpayers to take an additional first year depreciation deduction and Alternative Minimum Tax depreciation adjustment for property placed in service after September 10, 2001.

**Line 17, Part II (CA 199) - Other Deductions**

1	Pension plans, employee benefits . . . . .	1	89,750
2	Legal fees . . . . .	2	0
3	Accounting fees . . . . .	3	9,356
4	Other professional fees . . . . .	4	9,464
5	Travel, conferences, and meetings . . . . .	5	2,836
6	Printing and publications . . . . .	6	0
7	Special events direct expenses . . . . .	7	26,546
8	Office expenses . . . . .	8	62,678
9	Other expenses . . . . .	9	140,387
10		10	
11		11	
12	Total . . . . .	12	341,017

**Line 12, Sch L (CA 199) - Other Assets**

		Beginning	End
1		0	0
2	Prepays		7,239
3			
4			
5			
6			
7			
8			
9			
10	Total . . . . .	0	7,239

MAIL TO:  
Registry of Charitable Trusts  
P.O. Box 903447  
Sacramento, CA 94203-4470

STREET ADDRESS:  
1300 I Street  
Sacramento, CA 95814  
(916) 210-6400

WEBSITE ADDRESS:  
[www.oag.ca.gov/charities](http://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 301-306, 309, 311, and 312

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

<p><u>Boys &amp; Girls Club of North County</u> Name of Organization</p> <hr/> <p>List all DBAs and names the organization uses or has used</p> <p><u>445 E Ivy St</u> Address (Number and Street)</p> <p><u>Fallbrook, CA 92028</u> City or Town, State, and ZIP Code</p> <p><u>(760) 728-5871</u> Telephone Number</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> <hr/> <p>State Charity Registration Number <u>0437493</u></p> <p>Corporation or Organization No. <u>CT04430</u></p> <p>Federal Employer I.D. No. <u>95-2241614</u></p>
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**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)**  
Make Check Payable to Department of Justice

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

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 7/1/2020 ending 6/30/2021) list:

Gross Annual Revenue \$ <u>2,612,697</u>	Noncash Contributions \$ <u>0</u>	Total Assets \$ <u>2,330,661</u>
Program Expenses \$ <u>1,639,668</u>	Total Expenses \$ <u>1,885,474</u>	

**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 content is true, correct and complete.

<p>_____ Signature of Authorized Agent</p>	<p><u>ALLISON BARCLAY</u> Printed Name</p>	<p><u>EXECUTIVE DIRECTOR</u> Title</p>	<p>_____ Date</p>
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Boys and Girls Club of North County  
State Charity Registration Number: CT-04430  
FEIN: 95-2241614  
CA Corp: 0437493  
JUNE 30, 2021

Responses to Form RRF-1

**Question 5**

State of CA Dept of Education Child Nutrition Program CACFP  
1430 N Street  
Sacramento, CA 95814  
(916) 324-0085  
Monica Ortega

**Question 8**

The organization engaged a CPA firm to conduct an audit.

FRHD CHC GRANT BUDGET FORM

Agency Name: **Boys & Girls Clubs of North County** PROGRAM NAME: **Triple Play**

Not all line items will correspond with your program budget. If the item does not fully align either leave it blank or group it in the best category possible. However, be sure your program budget is fully itemized.

1) A	INDIRECT EXPENSES:	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
A1	Administrative Support	20,180.00	20,180.00		
A2	General Insurance (not program specific)	3,500.00	3,500.00		
A3	Accounting & audit expenses	1,360.00	1,360.00		
A4	Consultant/Contractor Fees	800.00	800.00		
A5	Physical Assets (Rent, Facility Costs)	1,500.00	1,500.00		
A6	Utilities	10,500.00	10,500.00		
A7	IT & Internet	350.00	350.00		
A8	Marketing & Communications	400.00	400.00		
A9	Office Supplies	1,700.00	1,700.00		
A10	Training & Education	950.00	950.00		
A11	Other: specify				
TOTAL INDIRECT EXPENSE		<b>41,240.00</b>	<b>41,240.00</b>	-	-

B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
B1	Athletic Director .15 FTE	5,927.00			5,927.00
B2	Director of Program Services .15 FTE	6,752.00			6,752.00
B3	Site Staff 1@ each of 8 sites	122,400.00		107,100.00	15,300.00
B4	Data Manager .15 FTE	5,616.00			5,616.00
B5	Payroll Expenses (WC, taxes) @ 9%	11,256.00		8,568.00	2,688.00
B6	Benefits				
B7	Other: specify				
TOTAL PERSONNEL EXPENSE		<b>151,951.00</b>	-	<b>115,668.00</b>	<b>36,283.00</b>

C	DIRECT PROGRAM EXPENSES	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
C1	Equipment				
C2	Program/Project Supplies	30,000.00		26,250.00	3,750.00
C3	Printing/Duplicating				
C4	Travel/Mileage				
C5	Program Specific Insurance				
C6					
C7					
C8					
C9					
C10					
C11					
C12					
C13					
C14					
C15					
TOTAL OTHER EXPENSES		<b>30,000.00</b>	-	<b>26,250.00</b>	<b>3,750.00</b>

D	TOTAL ALL EXPENSES	PROGRAM COST	% REQUESTED FROM FRHD
		<b>\$ 223,191.00</b>	<b>18%</b>

2) FUNDING SOURCES

E	FUNDS FOR PROGRAM		
E1	APPLYING ORGANIZATION	<b>X</b>	41,240.00
E2	OTHER FUNDERS	<b>Y</b>	141,918.00
E3	REQUESTED FROM FRHD	<b>Z</b>	40,033.00
TOTAL FUNDING SOURCES			<b>\$ 223,191.00</b>

NOTE: THIS AMOUNT SHOULD BE EQUAL TO YOUR PROJECT COST.

3) % OF AGENCY BUDGET

F	CALCULATE % of Total Agency budget that this Program represents.	\$ 2,393,812.00	\$ 223,191.00	9%
		AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET

\*\* Agency budget is your agency's entire budget for the year. Fill in the amount.



<b>Agency Name:</b>	<b>Boys &amp; Girls Clubs of North County</b>
<b>Program Name:</b>	<b>0</b>
<b>Total Organization Budget (Current Fiscal Year)</b>	<b>\$ 2,393,812.00</b>
<b>Total Project Budget (Current Fiscal Year)</b>	<b>\$ 223,191.00</b>

Leave cells blank if they are not applicable to your organization - do not mark with NA.

**Organization Sources of Revenue**  
(Total Organization Budget)

**Sources of Funding**  
(This Project Request)

Source of funds	\$ Amount	Percent of Total	One-time funding? (Yes/No)	\$ Amount	Percent of Total	One-time funding? (Yes/No)
Federal	40000	0.02				
State	25000	0.01				
City/County*						
Other Govt.	1431168	0.6		141918	0.64	
Proposed FRHD	40033	0.02		40033	0.18	
Fees for Service	226500	0.09				
Grants (non-gov't)	232624	0.1				
General Donations	100000	0.04				
Other Internal						
Organizational Fundraising	298487	0.12		41240	0.18	
Other (list):						
<b>Total</b>	<b>\$2,393,812.00</b>	<b>100%</b>		<b>\$223,191.00</b>	<b>100%</b>	

\* City/County  
If the organization currently receives funding from any Cities or Counties, please list the jurisdiction and contract amount below.



