

Organization Information

Legal Name

Boys Club of Fallbrook

DBA (if Applicable)

Boys & Girls Clubs of North County

Year Founded - use date of incorporation

1962

Program Name/Title

Summer Water Safety

Brief Program Description

The Summer Water Safety Program is held during the 10 weeks of summer break and consists of swimming lessons and a water safety program. Lessons are taught by certified lifeguards, with water safety included. Water Safety is also provided to youth in our daily open swim program.

Is this a new (pilot, recently developed) or established program?

Established Program

Program Information - Type

Time Bound

Requested Amount

15000

How much funding was received for this program in the previous 2021.2022 CHC Grant cycle?

15000

Organization's Mission Statement

Our mission is to enable all 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, but changed its name in 1998 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 established 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 Arms Apartments, in collaboration with Community Housing Works and Better World Foundation. In 2020 two sites were established at Camp Pendleton schools, Mary Fae Pendleton and San Onofre to serve youth during the pandemic. We have continued programs at MFP this school year. Throughout the pandemic we have been able to continue to serve the community with Water Safety and swimming programs for youth. Boys & Girls Clubs of North County has been recognized by BGCA with numerous awards for 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 over a dozen 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 after school site right in the apartment complex to be able to serve residents.

Save Our Forest: assists with youth gardening activities and 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.

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 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, Fro Yo, Chase Bank, Pacific Western Bank.

Target Population - Age

	Percent of program participants
Children (infants to 12)	97
Young Adults (13-17)	3
Adults (18-60)	
Seniors (60+)	
We do not collect this data (indicate with 100%)*	

Target Population not collected - Age

n/a

Gender

	Percent of program participants
Female	45
Male	55
Non-binary	
Unknown*	

*Target Population - Gender

n/a

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

n/a

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

200

Social Determinants of Health (SDOH)

Program/Services Description - Social Determinants of Health

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

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

Program/Services Description - FRHD Community Needs Assessment

Health (Diabetes - prevention, management)

Health (Cholesterol, High Blood Pressure, Hypertension, Obesity)

Mental Health (Social Support - Youth or Families)

Statement of Need/Problem

Living in Southern California, children in the Fallbrook community have constant access to water via swimming pools, lakes, streams, canals, the ocean, etc. With extensive, year round access, it is critical for children to participate in swimming lessons and water safety instruction to minimize their risk of injury or death. According to the CDC, drowning is the third leading cause of unintentional injury death of children and adolescents ages 5-19. There is a simple way to reduce tragic drowning incidences: teach kids to swim. In 2009 the American Academy of Pediatrics found children enrolled in formal swimming lessons had an 88% reduced risk of drowning. They also found that socioeconomically, the number of swim lessons required to achieve basic competency in the water is often costly or difficult to access. They suggest to address this barrier with community-based programs offering low cost swim lessons, including culturally and linguistically appropriate swim instructors, which perfectly describes our program. In addition to teaching kids how to swim, water safety instruction is also imperative. The American Academy of Pediatrics states that water competency is the ability to anticipate, avoid and survive common drowning situations. Elements of water competency include water safety awareness, basic swim skills and the ability to recognize and respond to a swimmer in trouble. All of these skills are taught in our Summer Water Safety Program with the goal of each child gaining water competency. In addition, participating in swim lessons and daily open swim activities will address the social determinants of health of Social and Community Context (social cohesion) and Healthcare Access and Quality (health literacy). Social cohesion is addressed as youth build relationships with each other and their instructor throughout the program. Health Literacy is increased as youth learn the importance of exercise and water safety through their participation.

Statement of Need/Problem - Others

Fallbrook High School has the only one other swimming pool in Fallbrook that is open to the public, however the youth we serve attend our Club on a daily basis and swim for no additional cost, so they do not traditionally access the other swimming pool, due to cost and transportation issues. In addition, the FHS pool charges considerably more for lessons and open swim and does not incorporate water safety into their daily swim activities. Our program is approximately half the cost of the lessons at FHS and more accessible to families in need.

Program/Services Description - Program Entry

Youth interested in participating in swimming lessons simply have a parent complete an enrollment form online or in our office and pay the program fee. If a scholarship is requested, a scholarship form is provided and evaluated by our administration. Youth interested in participating in our open recreation swim program can do so free of charge and with no enrollment for our Club membership. Any youth desiring membership can complete the registration form and pay the \$30 annual registration fee, which can be waived upon scholarship request. Youth hear of the program through our banners and flyers placed around town, email blasts, social media or our website. Staff members follow up on youth who are participating in our open swim program who may benefit from swimming lessons. If a youth is identified, staff will contact parents and request they enroll in the swim lessons program. Youth can continue on in lessons for however many sessions are desired, moving up levels as they gain skills.

Program/Services Description - Program Activities

The Summer Water Safety Program provided by Boys & Girls Clubs of North County is held during the 10 weeks of summer break and consists of two program components. First is a swimming lesson and water safety program. This program provides swimming lessons to children ages 3 and up. Kids enroll for a two week block of 30 minute swimming lessons (10 lessons total) taught by certified life guards and including water safety instruction, for \$60. Scholarships are available to assist those in need. On the first day of the lessons, the youth meet all together to complete an evaluation process, where they are then placed in groups based on their skills and abilities. Lessons include teaching best practice basic swim skills, including ability to enter the water, surface, turn around, propel oneself for at least 25 yards, float or tread water then exit the water. More advanced students progress to learning more complex strokes and breathing techniques. Upon conclusion of the two-week session, participants receive certificates of completion. Kids can enroll in additional sessions in order to continue to increase their swimming skill level. The second component is a structured open swim time. Each weekday the pool is open from 1-5 pm for open swim, monitored by certified lifeguards. Open swim is free for all Club members. Quite often the youth attending the Club have a difficult time paying the small membership fee that is required, so scholarships are available upon request. Activities are conducted each hour to help kids learn water safety, improve their swimming skills and have fun! Water safety instruction provided in lessons and during open swim time include swimming in clothes, falling in and practicing self rescue, along with critical educational components such as never swimming alone and how to recognize when another swimmer is in distress. In addition to the safety benefits of the program, by swimming our youth members will be participating in a great fitness activity. It is an excellent physical workout, as it keeps your heart rate up, builds endurance, muscle strength and cardiovascular fitness. It helps maintain a healthy weight, healthy heart and lungs while providing an all-over body workout. Because of the health benefits of participating in a swim program, youth participants will experience diabetes prevention, less chance of high cholesterol, high blood pressure, hypertension and obesity. In addition, participation in the program will increase the social supports of the youth participants. They will gain friends and social connections with the other youth participants in swim lessons and open swim time, as well as receive the guidance of a caring adult through the lifeguards and swim instructors.

Program Goal #1

To improve the overall health of the youth members of Boys & Girls Clubs of North County, specifically working to prevent diabetes, obesity, high cholesterol, high blood pressure, hypertension and increasing social supports.

Program Objectives - Goal #1

Provide daily swimming lessons and water safety instruction to 150 youth during the summer swim season.

Provide daily open swim time for approximately 50 youth per day, including hourly structured activities

Program Outcomes/Measurables - Goal & Objectives #1

Program enrollments will be tracked for all programs. All sign-ups are handled centrally, so all data is easily accessible and compiled for reporting and tracking purposes, including all demographic data. We will provide lesson plans and program expectations to all staff. Daily roll sheets and participation counts will be kept. We will track numbers of youth that progress from one level to the next and reach out to those failing to progress to evaluate what additional interventions may be helpful.

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.

FRHD CHC GRANT BUDGET INSTRUCTIONS

This file has a number of pre-formatted pages. Those sections for auto calculations and set formats are shaded in grey and should not be altered. Please keep a copy of this document as it will be used as part of the grant reporting process

There are five tabs to this file:

- 1 Instructions
- 2 Program Budget Form
- 3 Revenue Sources
- 4 Budget Narrative
- 5 Budget Reporting Form

1 Instructions:

- > All Yellow sections are to be filled out by the applicant. Grey sections will auto calculate and should not be edited by the applicant. All pages are formatted to print portrait, on 1

2 Program Budget Form:

- > PROGRAM COST: This section should reflect the true and total costs of the program.

APPLYING ORGANIZATION: This is the applicant agency's investment in their program.

- > This is the value of the resources the agency will contribute to the program's cost. These may include funds from fundraising events, private donors, in-kind goods and services, and volunteer efforts.

- > OTHER FUNDERS: These are funds or resources provided from contracts, grants and partnerships that are used to support the program's operations.

- > REQUESTED FROM FRHD: This is the funding request you are putting forward to the District.

- > The line item names may not fully align with your budget. Please edit those items to align with your budget. Explain those items on your Budget Narrative Form as necessary.

A INDIRECT EXPENSES:

This section is for expenses that are part of indirect operations of the program, necessary which may not be part of the direct service provision expenses (Administration, facility expenses, general liability ins., etc.). Please refer back to the training materials for clarification of these expenses. The District will not consider funding more than 25% of these expenses

B PERSONNEL EXPENSES - PROGRAM SPECIFIC:

As stated, this section is for staffing expenses that are directly related to the provision of the services/program. Please list each position title separately, unless there are multiple of the same title then use (x3) as an indicator. For example, if funding salaries for four separate Drivers, you would indicate as, Driver (x4) and the expense amount would be the cost of all four Drivers. Please include a single line items for general staffing expenses such as personnel expenses (Payroll taxes, WC, etc). Benefits (health, retirement, etc) should be listed on a separate line.

C DIRECT PROGRAM EXPENSES:

This section is for supplies, items and or specific expenses related to the provision of the services/program. This may include phone, rent, prining, program related insurance (e.g., vehicle), trainings and cetifications.

3 Revenue Sources

Please list all sources of revenue the agency recieves by category. This Form has two > sections, one for Agency Funding and one for Project Funding. Please fill out both sides of the table. Amounts do not need to be exact; however, we ask for best estimates.

4 Budget Narrative

There are headers that align with the Budget Form. These items should be explained (narrative) if they are unusual or have a specific project impact. Explanations regarding > utliity expenses are generally understood, but expenses relating to trianing or for a specilayty insurance could be expressed here.

5 Budget Reporting Form

This form will be used for those grantees who are awarded contracts. This form would be > submitted with the quarterly Impact Report and should demonstrate that funds were allocated according to the submitted proposal budget.

FRHD CHC GRANT BUDGET FORM

Agency Name: **Boys & Girls Clubs of North County** PROGRAM NAME: **Summer Water Safety**

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	7,364.00	7,364.00		
A2	General Insurance (not program specific)	1,750.00	1,750.00		
A3	Accounting & audit expenses				
A4	Consultant/Contractor Fees				
A5	Physical Assets (Rent, Facility Costs)	4,800.00	2,300.00	2,500.00	
A6	Utilities	1,200.00	1,200.00		
A7	IT & Internet				
A8	Marketing & Communications	100.00	100.00		
A9	Office Supplies				
A10	Training & Education	1,500.00	1,500.00		
A11	Other: specify				
TOTAL INDIRECT EXPENSE		16,714.00	14,214.00	2,500.00	-

B	PERSONNEL EXPENSES - PROGRAM SPECIFIC	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
B1	Head Lifeguard	6,400.00	3,200.00		3,200.00
B2	Lifeguards/Swim Instructors	33,600.00	21,800.00		11,800.00
B3	Salary (list position)				
B4	Salary (list position)				
B5	Payroll Expenses (WC, taxes) @9%	3,600.00	3,600.00		
B6	Benefits				
B7	Other: specify				
TOTAL PERSONNEL EXPENSE		43,600.00	28,600.00	-	15,000.00

C	DIRECT PROGRAM EXPENSES	PROGRAM COST	APPLYING ORGANIZATION	OTHER FUNDERS	REQUESTED FROM FRHD
C1	Equipment				
C2	Program/Project Supplies	1,600.00	1,600.00		
C3	Printing/Duplicating				
C4	Travel/Mileage				
C5	Program Specific Insurance				
C6					
C7					
C8					
C9					
C10					
C11					
C12					
C13					
C14					
C15					
TOTAL OTHER EXPENSES		1,600.00	1,600.00	-	-

D	TOTAL ALL EXPENSES	PROGRAM COST	% REQUESTED FROM FRHD
		\$ 61,914.00	24%

2) FUNDING SOURCES

E	FUNDS FOR PROGRAM		
E1	APPLYING ORGANIZATION	X	44,414.00
E2	OTHER FUNDERS	Y	2,500.00
E3	REQUESTED FROM FRHD	Z	15,000.00
TOTAL FUNDING SOURCES			\$ 61,914.00

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

3) % OF AGENCY BUDGET

F	CALCULATE % of Total Agency budget that this Program represents.	\$ 1,809,578.00	\$ 61,914.00	3%
		AGENCY BUDGET**	PROGRAM COST	% of AGENCY BUDGET

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

Agency Name: **Boys & Girls Clubs of North County**

Program Name: **Summer Water Safety**

Total Organization Budget (Current Fiscal Year) \$ 1,809,578.00

Total Project Budget (Current Fiscal Year) \$ 61,914.00

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	35000	0.02	n			
State	22000	0.01	n			
City/County*	14000	0.01	y			
Other Govt.	965000	0.53	n			
Proposed FRHD	42000	0.02	n	15000	0.23	N
Fees for Service	181000	0.1	n			
Grants (non-gov't)	230000	0.13	n			
General Donations	120000	0.07	n			
Other Internal Organizational Fundraising	200000	0.11	n	46914	0.77	
Other (list):						
Total	#####	100%		\$61,914.00	100%	

* City/County

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

We received \$14,000 for a Youth Sports Grant from San Diego County.

Funding History: Summer Water Safety Program

Estimated program fees:	\$ 9,000
Individual donations for scholarships:	\$ 2,500
Donations of chemicals:	\$ 2,500
Organizational Fundraising:	\$47,914



BOYS & GIRLS CLUBS
OF NORTH COUNTY

Board of Directors 2021-22

Governing Board	Bierbrauer, Chet	3M, retired ckbierbr@gmail.com
2 nd Vice President	Catania, Chris	Branch Manager/VP of Mortgage Lending Chris.catania@rate.com
Governing Board	Grimm, Steve	Senior Portfolio Manager, retired Stephen.grimm@att.net
Immediate Past President	Edelstein, Mike	Restaurateur, retired Medelstein49@aol.com
Board President	Mitchell, Dale	High School Superintendent, retired Dmitchell11800@gmail.com
Treasurer	Norberg, Paul	Tax Accountant, retired pnorberg@att.net
Governing Board	Quinn, Roy	U.S. Bank Branch Manager Roy.quinn@usbank.com
Governing Board	Reisbeck-Stoewer, Donna	Education Administrator, retired Drstoewer2015@gmail.com
Governing Board	Short, Jim	Software developer, retired
Governing Board	Small, Louise	Community volunteer tsmall@earthlink.net
Secretary	Stillman, Siegrid	FUESD School Board member/Educator, retired sig@nickynote.com
Governing Board	Tattersall, Dale	SDGE dtattersall@semprautilities.com
Executive Committee	Zoller, Deborah	Attorney at Law zollerlaw@aol.com

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
 Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the **2019** calendar year, or tax year beginning **7/1/2019** and ending **6/30/2020**

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
95-2241814
E Telephone number
(760) 728-5871
G Gross receipts \$ **1,548,556**

F Name and address of principal officer:
Allison Barclay 445 E Ivy St, Fallbrook, CA 92028
 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: **www.bgcnorthcounty.org**
 H(c) Group exemption number:

K Form of organization: Corporation Trust Association Other **L** Year of formation: **1962** **M** State of legal domicile: **CA**

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To promote the health, social, educational, vocational, and character development of boys and girls through group activities, sports and other programs.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	18
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	107
	6 Total number of volunteers (estimate if necessary)	6	44
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 39	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	1,280,643	1,303,708
	9 Program service revenue (Part VIII, line 2g)	241,102	154,191
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	361	515
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 6c, 9c, 10c, and 11e)	128,158	64,852
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,650,262	1,523,266
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,275,129	1,296,734
	16a Professional fundraising fees (Part IX, column (A), line 11e)	15,402	0
	b Total fundraising expenses (Part IX, column (D), line 25) 4,109		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	468,297	399,115	
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,758,828	1,695,849	
19 Revenue less expenses. Subtract line 18 from line 12	-108,566	-172,583	
Net Assets or Fund Balances	20 Total assets (Part X, line 18)	Beginning of Current Year 1,770,321	End of Year 1,832,363
	21 Total liabilities (Part X, line 26)	59,838	294,463
	22 Net assets or fund balances. Subtract line 21 from line 20	1,710,483	1,537,900

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: *Allison Barclay*
 Allison Barclay CEO
 Date: **3/24/21**

Paid Preparer Use Only
 Print/Type preparer's name: **Roland W Munger**
 Preparer's signature: *Roland W Munger*
 Date: **3/2/2021**
 Check if self-employed
 PTIN: **P01871458**
 Firm's name: **Munger & Company, CPAs**
 Firm's EIN: **47-3342732**
 Firm's address: **2170 South El Camino Real, Ste. 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 development 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? If "Yes," describe these new services on Schedule O.

Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? If "Yes," describe these changes on Schedule O.

Yes No

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

4a (Code:) (Expenses \$ 1,447,027 including grants of \$) (Revenue \$ 154,191) 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 1,447,027

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 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? 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?		X
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 1099-B, W-2G, and backup withholding.

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

		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	107		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
<i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see Instructions)</i>					
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
<i>Note: See the instructions for additional information the organization must report on Schedule O.</i>					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year	15			X
<i>If "Yes," see instructions and file Form 4720, Schedule N.</i>					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16			X
<i>If "Yes," complete Form 4720, Schedule O.</i>					

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.

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	16	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent	1b	16	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9		X

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ▶ 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. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 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 CEO	40.00 0.00			X			95,102			
(2) Chet Bierbrauer Director	1.00 0.00	X								
(3) Rex Bright President	2.00 0.00	X		X						
(4) Chris Catania 2nd 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 Hail 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-Stoswer 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)										
1b Subtotal							95,102	0	0	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							95,102	0	0	
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
3 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.	3	X
4 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.	4	X
5 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.	5	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	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 0				
	b Membership dues	1b 38,281				
	c Fundraising events	1c 98,418				
	d Related organizations	1d 0				
	e Government grants (contributions)	1e 0				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 1,167,009				
	g Noncash contributions included in lines 1a-1f	1g \$ 0				
	h Total. Add lines 1a-1f	▶ 1,303,708				
	Program Service Revenue	2a Youth Program and League Fees	Business Code 900099	154,191	154,191	
b			0			
c			0			
d			0			
e			0			
f All other program service revenue			0			
g Total. Add lines 2a-2f		▶ 154,191				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		515		516	
	4 Income from investment of tax-exempt bond proceeds		0			
	5 Royalties		0			
	6a Gross rents	(i) Real (ii) Personal				
		6a				
		6b Less: rental expenses				
	6c Rental income or (loss)	0	0			
	6d Net rental income or (loss)	▶ 0				
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
		7a	0	0		
		7b Less: cost or other basis and sales expenses	0	0		
	7c Gain or (loss)	0	0			
	7d Net gain or (loss)	▶ 0				
	8a Gross income from fundraising events (not including \$ 98,418 of contributions reported on line 1c). See Part IV, line 18	8a	87,531			
	b Less: direct expenses	8b	25,290			
c Net income or (loss) from fundraising events	▶ 62,241			62,241		
9a Gross income from gaming activities. See Part IV, line 19	9a	0				
b Less: direct expenses	9b	0				
c Net income or (loss) from gaming activities	▶ 0					
10a Gross sales of inventory, less returns and allowances	10a	0				
b Less: cost of goods sold	10b	0				
c Net income or (loss) from sales of inventory	▶ 0					
Miscellaneous Revenue	11a Miscellaneous Revenue	Business Code 900099	2,611		2,611	
	b		0			
	c		0			
	d All other revenue		0			
	e Total. Add lines 11a-11d	▶ 2,611				
12 Total revenue. See instructions	▶ 1,523,266	154,191	0	65,367		

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	95,102	83,690	7,608	3,804
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	1,025,885	878,643	147,242	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	81,875	70,115	11,268	304
10	Payroll taxes	94,072	80,768	13,314	
11	Fees for services (nonemployees):				
a	Management	10,933	4,440	6,493	
b	Legal	0			
c	Accounting	9,000		9,000	
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	5,090		5,090	
13	Office expenses	67,281	53,292	3,989	
14	Information technology	11,473	6,581	4,912	
15	Royalties	0			
16	Occupancy	57,141	53,088	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	7,215	1,419	5,796	
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	125,085	114,645	10,440	0
23	Insurance	31,103	28,914	4,189	
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	16,287	6,870	9,417	
b	Equipment Repair and Maintenance	19,914	18,592	1,322	
c	Miscellaneous	5,988	5,417	571	
d	Snack Program	42,605	42,605		
e	All other expenses	0			
25	Total functional expenses. Add lines 1 through 24e	1,895,849	1,447,027	244,714	4,108
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <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) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	336,089	1	567,091
	2	Savings and temporary cash investments	166,965	2	158,398
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	37,106	4	1,800
	5	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	5	
	6	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	6	
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	
	9	Prepaid expenses and deferred charges	0	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	2,641,802		
		10a			
	b	Less: accumulated depreciation	1,536,526	10b	
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
15	Other assets. See Part IV, line 11	0	15	0	
16	Total assets. Add lines 1 through 15 (must equal line 33)	1,770,321	16	1,832,363	
Liabilities	17	Accounts payable and accrued expenses	59,838	17	61,463
	18	Grants payable	0	18	
	19	Deferred revenue	0	19	
	20	Tax-exempt bond liabilities	0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22	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	22	
	23	Secured mortgages and notes payable to unrelated third parties	0	23	233,000
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26	Total liabilities. Add lines 17 through 25	59,838	26	294,463
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	1,710,483	27	1,532,180
	28	Net assets with donor restrictions	0	28	5,720
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds	0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31	Retained earnings, endowment, accumulated income, or other funds	0	31	
32	Total net assets or fund balances	1,710,483	32	1,537,900	
33	Total liabilities and net assets/fund balances	1,770,321	33	1,832,363	

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	1,523,286
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,695,849
3	Revenue less expenses. Subtract line 2 from line 1	3	-172,563
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,710,483
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain 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	1,537,900

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
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.		

Depreciation and Amortization

Form **4562**

(Including Information on Listed Property)

2019

Attachment
Sequence No. 179

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to 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
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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
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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
9 Tentative deduction. Enter the smaller of line 5 or line 8		9
10 Carryover of disallowed deduction from line 13 of your 2018 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
13 Carryover of disallowed deduction to 2020. 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 2019	17	125,085
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 2019 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			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2019 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	125,085
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.

HTA

Form 4562 (2019)

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2019

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 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)						
Total					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

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	119,737	1,114,828	1,709,857	1,691,763	1,545,530	6,181,715
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	119,737	1,114,828	1,709,857	1,691,763	1,545,530	6,181,715
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						6,181,715

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	119,737	1,114,828	1,709,857	1,691,763	1,545,530	6,181,715
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	88	163	227	361	515	1,352
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	6,521	9,980	0	1,465	2,611	20,577
11 Total support. Add lines 7 through 10						6,203,644
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	99.65%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	99.61%
16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2019. 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		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2018. 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		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

(Complete only if you checked the box on line 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	0.00%

- 19a 33 1/3% support tests—2019. 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—2018. 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 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
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)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
c 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)? 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) 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).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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? If "Yes," provide detail in Part VI.		
7 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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a 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))? If "Yes," provide detail in Part VI.		
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? If "Yes," provide detail in Part VI.		
c 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? If "Yes," provide detail in Part VI.		
10a 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)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? 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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? 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.		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? 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).		

Section D. All Type III Supporting Organizations

		Yes	No
1	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?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3	By reason of the relationship described in (2), 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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

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	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test. Answer (a) and (b) below.		
a	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? 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.		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.		
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	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? Provide details in Part VI.		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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		
2	Recoveries of prior-year distributions		
3	Other gross income (see instructions)		
4	Add lines 1 through 3.	0	0
5	Depreciation and depletion		
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)		
7	Other expenses (see instructions)		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4).	0	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	Total (add lines 1a, 1b, and 1c)	1d	0
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	0
4	Cash deemed held for exempt use. Enter 1-1/2% 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 .035.	6	0
7	Recoveries of prior-year distributions	7	0
8	Minimum Asset Amount (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 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	0
6	Distributable Amount. 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)			
6	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. 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 2019 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-2019	(III) Distributable Amount for 2019
1	Distributable amount for 2019 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required—explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014 0			
b	From 2015 0			
c	From 2016 0			
d	From 2017 0			
e	From 2018 0			
f	Total of lines 3a through e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2019 distributable amount			0
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.	0		
4	Distributions for 2019 from Section D, line 7: \$ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2019 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from 4.	0		
5	Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			0
7	Excess distributions carryover to 2020. Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2015 0			
b	Excess from 2016 0			
c	Excess from 2017 0			
d	Excess from 2018 0			
e	Excess from 2019 0			

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

Schedule of Contributors

OMB No. 1546-0047

2019

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

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, 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

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	Angel Society P.O. Box 1408 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.)
2	Del Rey Avocado 1260 S. Main Street 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.)
3	Linda Heald 3501 Tierra Linda Lane 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.)
4	John and Janet Kister 3636 Luneta Lane 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.)
5	Bob and Susan Lucy 3705 Fire Road 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.)
6	Pacific Western Bank 130 West Fallbrook Street 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.)

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

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	SDGE Semper Energy P.O. Box 129007 San Diego CA 92112 Foreign State or Province: Foreign Country:	\$ 6,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	James and Jeanette Short 3033 Via Loma Fallbrook CA 92028 Foreign State or Province: Foreign Country:	\$ 10,183	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	Better World Together Foundation 1 Better World Cir Ste. 200 Temecula CA 92590 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	Boys and Girls Club of Fallbrook Foundation PO Box 1497 Bonsall CA 92003 Foreign State or Province: Foreign Country:	\$ 28,275	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	French Fund P.O. Box 20180 Long Beach Long Beach CA 90801 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	Nordson Foundation 28801 Clemens Rd Westlake OH 44145 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.)

Name of organization: **Boys & Girls Club of North County** Employer identification number: **95-2241814**

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	Tony and Sue Godfrey 300 Corporate Pointe Ste. 220 Culver City CA 90230 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.)
14	Rite Aid Foundation 30 Huner Lane Camp Hill PA 17011 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.)
15	San Diego Foundation 2508 Historic Decatur Rd Ste. 200 San Diego CA 92108 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.)
16	US Bank PO Box 634 Milwaukee WI 53201 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.)
17	Zable Foundation 1660 Hotel Cir N Ste. 710 San Diego CA 92108 Foreign State or Province: Foreign Country:	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	\$	Person <input 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

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
-----	----- ----- -----	\$ -----	-----

Name of organization

Boys & Girls Club of North County

Employer identification number

95-2241614

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
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
For. Prov. Country		----- -----	
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
For. Prov. Country		----- -----	
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
For. Prov. Country		----- -----	
-----	----- ----- -----	----- ----- -----	----- ----- -----
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
----- ----- -----		----- ----- -----	
For. Prov. Country		----- -----	

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ 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.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

Boys & Girls Club of North County

Employer identification number

95-2241814

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.

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

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a Held at the End of the Tax Year
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶	
4 Number of states where property subject to conservation easement is located ▶	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

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

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

3 Using the organization's acquisition, accession, and other records, check any of the following that 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:

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" 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	830,013	589,611
c Leasehold improvements	0	702,920	328,737	374,183
d Equipment	0	428,539	345,569	82,970
e Other	0	43,519	32,207	11,312
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,105,076

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) -----		
Total. (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)		
Total. (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)	
Total. (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)		
Total. (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	1,523,286
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	1,523,286
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	1,523,286

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	1,695,849
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	1,695,849
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	1,695,849

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.

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$16,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization

Boys & Girls Club of North County

Employer identification number

95-2241614

Part I

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

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

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

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 The Gavel Group 26430 Rancho Pk Lake Forest CA 92830	Event Auction		X	87,445	17,250	70,195
2				0	0	0
3				0	0	0
4				0	0	0
5				0	0	0
6				0	0	0
7				0	0	0
8				0	0	0
9				0	0	0
10				0	0	0
Total				87,445	17,250	70,195

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

CA

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Fundraising Event (event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	185,949		0	185,949
	2 Less: Contributions	98,418		0	98,418
	3 Gross income (line 1 minus line 2)	87,531		0	87,531
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	25,290		0	25,290
	10 Direct expense summary. Add lines 4 through 9 in column (d)				25,290
11 Net income summary. Subtract line 10 from line 3, column (d)				62,241	

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				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:

13a		%
13b		%

 - a The organization's facility
 - b An outside facility

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)

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 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

TAXABLE YEAR

California Exempt Organization 2019 Annual Information Return

FORM

199

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) 07/01/2019 , and ending (mm/dd/yyyy) 06/30/2020

Corporation/Organization name
BOYS & GIRLS CLUB OF NORTH COUNTY

California corporation number
0437493
FEIN
95-2241814

Street address (suite or room)
445 E IVY ST

PMB no.

City
FALLBROOK

State
CA

Zip code
92028

Foreign country name

Foreign province/state/country

Foreign postal code

- A First Return Yes No
- B Amended Return Yes No
- C IRC Section 4947(a)(1) trust Yes No
- D Final Information Return?
 - Dissolved Surrendered (Withdrawn) Merged/Reorganized
 - Enter date: (mm/dd/yyyy)
- E Check accounting method: (1) Cash (2) Accrual (3) Other
- F Federal return filed? (1) 990T (2) 990PF (3) Sch H (990) (4) Other 990 series
- G Is this a group filing? See instructions Yes No
- H Is this organization in a group exemption Yes No
If "Yes," what is the parent's name?
- I Did the organization have any changes to its guidelines not reported to the FTB? See instructions. Yes No

- J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. Yes No
- K Is the organization exempt under R&TC Section 23701g? Yes No
If "Yes," enter the gross receipts from nonmember sources . . . \$
- L If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box.
No filing fee is required.
- M Is the organization a Limited Liability Company? Yes No
- N Did the organization file Form 100 or Form 109 to report taxable income? Yes No
- O Is the organization under audit by the IRS or has the IRS audited in a prior year? Yes No
- P Is federal Form 1023/1024 pending? Yes No
Date filed with IRS

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

		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
Receipts and Revenue	1 Gross sales or receipts from other sources. From Side 2, Part II, line 8									244,848	00									
	2 Gross dues and assessments from members and affiliates									38,281	00									
	3 Gross contributions, gifts, grants, and similar amounts received.									1,265,427	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 . . .										1,548,556	00								
	5 Cost of goods sold						00													
	6 Cost or other basis, and sales expenses of assets sold						00													
	7 Total costs. Add line 5 and line 6																			
	8 Total gross income. Subtract line 7 from line 4										1,548,556	00								
Expenses	9 Total expense and disbursements. From Side 2, Part II, line 18									1,721,139	00									
	10 Excess of receipts over expenses and disbursements. Subtract line 9 from line 8									-172,583	00									
Filing Fee	11 Total payments									00										
	12 Use tax. See General Information K									00										
	13 Payments balance. If line 11 is more than line 12, subtract line 12 from line 11									00										
	14 Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12									00										
	15 Filing fee \$10 or \$25. See General Information F									00										
	16 Penalties and interest. See General Information J									00										
	17 Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result									00										
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.																			
	Signature of officer	Title	Date	Telephone																
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed	PTIN																
	Firm's name (or yours, if self-employed) and address				Firm's FEIN															
					Telephone															
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																				

BOYS & GIRLS CLUB OF NORTH COUNTY

95-2241614

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.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1	241,722	00
	2	Interest	2	515	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	2,811	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	244,848	00
Expenses and Disbursements	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	95,102	00
	12	Other salaries and wages	12	1,025,865	00
	13	Interest	13		00
	14	Taxes	14	94,072	00
	15	Rents	15	57,141	00
	16	Depreciation and depletion (See instructions)	16	125,085	00
	17	Other Expenses and Disbursements. Attach schedule	17	323,864	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	1,721,139	00

Schedule L Balance Sheet

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		503,054		725,487
2 Net accounts receivable		37,106		1,800
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 a Depreciable assets	2,594,602		2,594,602	
b Less accumulated depreciation	(1,411,441)	1,183,161	(1,536,626)	1,058,078
11 Land		47,000		47,000
12 Other assets. Attach schedule				
13 Total assets		1,770,321		1,832,383
Liabilities and net worth				
14 Accounts payable		59,838		61,483
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		1,710,483		1,537,800
22 Total liabilities and net worth		1,770,321		1,832,383

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	-172,583	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 8	-172,583
5	Expenses recorded on books this year not deducted in this return. Attach schedule				
6	Total. Add line 1 through line 5	-172,583			

2019 Depreciation and Amortization

3885F

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

Name as shown on tax return

BOYS & GIRLS CLUB OF NORTH COUNTY

FEIN

95-2241614

Tangible and intangible assets placed in service during the 2019 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 2019 taxable year 2 125,085
Be sure to make adjustments for any basis differences.
- 3 Total California depreciation. Add line 1(f) and line 2 3 125,085

Amortization

- 4 California amortization for intangibles placed in service beginning before the 2019 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 6 125,085

General Information

In general, for taxable years beginning on or after January 1, 2016, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2016. 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 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 1983. 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 7, Part II (CA 199) - Other Income

1	Other Income	1	2,611
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10	Total	10	2,611

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

1	Pension plans, employee benefits	1	81,675
2	Legal fees	2	0
3	Accounting fees	3	9,000
4	Other professional fees	4	10,833
5	Travel, conferences, and meetings	5	7,215
6	Printing and publications	6	0
7	Special events direct expenses	7	25,280
8	Office expenses	8	57,281
9	Other expenses	9	132,480
10		10	
11		11	
12	Total	12	323,854

MAIL TO:
Registry of Charitable Trusts
P.O. Box 809447
Sacramento, CA 94209-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-8400

WEBSITE ADDRESS:
www.cas.or.gov/charitas

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 \$600, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12588.1. IRS extensions will be honored.

(For Registry Use Only)

Boys & Girls Club of North County
Name of Organization

List all DBAs and names the organization uses or has used

445 E Ivy St

Address (Number and Street)

Fallbrook, CA 92028

City or Town, State, and ZIP Code

(760) 726-5871

Telephone Number

allisonb@bgcnorthcounty.org
E-mail Address

Check if:

Change of address

Amended report

State Charity Registration Number 0437493

Corporation or Organization No. CT04430

Federal Employer I.D. No. 95-2241614

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 7/1/2019 ending 6/30/2020) list:

Gross Annual Revenue \$ 1,548,856 Noncash Contributions \$ 0 Total Assets \$ 1,832,363
 Program Expenses \$ 1,447,027 Total Expenses \$ 1,695,849

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.

Signature of Authorized Agent: Allison Barclay Printed Name: CEO Title: _____ Date: _____

Boys and Girls Club of North County
State Charity Registration Number: CT-04430
FEIN: 95-2241614
CA Corp: 0437493
JUNE 30, 2020

Responses to Form RRF-1

Question 4

Gavel Group,
26439 Rancho Pkwy South #110
Lake Forest, CA 92630
(949) 900-2020

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.



BOYS & GIRLS CLUBS
OF NORTH COUNTY

2020-2021 Fiscal Year

Monthly Financial Statement
Month Ending
June 30, 2021

Balance Sheet
Aging Summary
Income and Expense
Profit and Loss

9:29 AM

08/12/21

Accrual Basis

Boys & Girls Clubs of North County
Balance Sheet
As of June 30, 2021

	<u>Jun 30, 21</u>	<u>Jun 30, 20</u>
ASSETS		
Current Assets	714,540	727,287
Fixed Assets	1,021,704	1,105,077
TOTAL ASSETS	<u>1,736,244</u>	<u>1,832,363</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Payables	1,334	10,066
Total Accounts Payable	1,334	10,066
Credit Cards	8,007	3,492
Other Current Liabilities	50,779	280,905
Total Current Liabilities	60,119	294,463
Total Liabilities	60,119	294,463
Equity	1,676,124	1,537,900
TOTAL LIABILITIES & EQUITY	<u>1,736,244</u>	<u>1,832,363</u>

2:28 PM

08/03/21

Boys & Girls Clubs of North County
A/R Aging Summary
As of June 30, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Fallbrook Union Elementary School Dist.	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>20,000</u>
TOTAL	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>20,000</u>

Boys & Girls Club of North County
Profit & Loss Budget Overview
July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense Income				
4000 - Contributions	\$ 10,638	\$ 19,500	\$ (8,862)	55%
4200 - Foundation Income	\$ 21,671	\$ 30,000	\$ (8,329)	72%
4300 - Fundraising Gross	\$ 244,981	\$ 305,000	\$ (60,019)	80%
4500 - Grants-Corp	\$ 187,436	\$ 110,000	\$ 77,436	170%
4600 - Grants-Govt	\$ 1,029,981	\$ 922,806	\$ 107,175	112%
4625 - PPP Loan Forgiveness - Pending	\$ 233,000			
4650 - Grants-Foundation	\$ 79,085	\$ 61,600	\$ 17,485	128%
4700 - Investment Income	\$ 91	\$ 500	\$ (409)	18%
4800 - Membership Dues	\$ 5,820	\$ 18,000	\$ (12,180)	32%
4900 - Miscellaneous/other	\$ -	\$ 2,000	\$ (2,000)	0%
4950 - Program Fees	\$ 195,106	\$ 96,585	\$ 98,521	202%
Total Income	\$ 2,007,808	\$ 1,565,991	\$ 441,817	128%
Gross Profit	\$ 2,007,808	\$ 1,565,991	\$ 441,817	128%
Expense				104%
6000 - 1a Salaries	\$ 1,294,776	\$ 1,242,420	\$ 52,356	
6010 - 1b Payroll Tax & Fees	\$ 90,063	\$ 104,363	\$ (14,300)	86%
6020 - 1c Employee Ben	\$ 89,750	\$ 80,000	\$ 9,750	112%
6080 - Conf/Mtgs	\$ 2,836	\$ 3,750	\$ (914)	76%
6100 - Contributions EXPENSE	\$ -	\$ -	\$ -	0%
6120 - Dues	\$ 9,646	\$ 13,344	\$ (3,698)	72%
6150 - Equip R & M	\$ 12,003	\$ 13,000	\$ (997)	92%
6156 - Fundraising Expense	\$ 26,756	\$ 58,000	\$ (31,244)	46%
6170 - Insurance	\$ 37,052	\$ 34,200	\$ 2,852	108%
6180 - Gov. Snack Program	\$ 14,151	\$ 25,000	\$ (10,849)	57%
6200 - Legal & Accounting	\$ 16,590	\$ 13,600	\$ 2,990	122%
6230 - Marketing/Advertising	\$ 6,908	\$ 4,000	\$ 2,908	173%
6250 - Occupancy	\$ 59,996	\$ 59,030	\$ 966	102%
6260 - Personnel	\$ 26,042	\$ 7,000	\$ 19,042	372%
6300 - Prof Fees	\$ 6,306	\$ 4,120	\$ 2,186	153%
6330 - Supplies	\$ 62,678	\$ 84,000	\$ (21,322)	75%
6340 - Telephone	\$ 10,886	\$ 10,500	\$ 386	104%
6350 - Transportation	\$ -	\$ -	\$ -	0%
6360 - Vehicles	\$ 8,086	\$ 10,000	\$ (1,914)	81%
Total Expense	\$ 1,774,525	\$ 1,766,327	\$ 8,198	100%
Net Ordinary Income	\$ 233,283	\$ (200,336)	\$ 433,619	116%
Net Income	\$ 233,283	\$ (200,336)	\$ 433,619	116%

Boys & Girls Clubs of North County
Balance Sheet
As of June 30, 2021

08/12/21

Accrual Basis

	<u>Jul 31, 20</u>	<u>Aug 31, 20</u>	<u>Sep 30, 20</u>	<u>Oct 31, 20</u>	<u>Nov 30, 20</u>	<u>Dec 31, 20</u>	<u>Jan 31, 21</u>	<u>Feb 28, 21</u>	<u>Mar 31, 21</u>	<u>Apr 30, 21</u>	<u>May 31, ...</u>	<u>Jun 30, 21</u>
ASSETS												
Current Assets												
Checking/Savings	711,589	649,842	527,868	395,893	355,261	315,036	696,567	607,126	535,342	814,239	705,895	687,301
Accounts Receivable	1,800	1,800	1,800	483,850	485,650	485,650	1,800	187,204	365,404	3,600	95,961	20,000
Other Current Assets	0	0	0	0	0	0	0	0	0	0	20	7,239
Total Current Assets	<u>713,389</u>	<u>651,642</u>	<u>529,668</u>	<u>879,742</u>	<u>840,910</u>	<u>800,685</u>	<u>698,367</u>	<u>794,329</u>	<u>900,745</u>	<u>817,839</u>	<u>801,877</u>	<u>714,540</u>
Fixed Assets	1,097,581	1,090,084	1,082,588	1,075,092	1,067,596	1,060,099	1,052,603	1,045,107	1,037,611	1,030,115	1,020,065	1,021,704
TOTAL ASSETS	<u>1,810,970</u>	<u>1,741,727</u>	<u>1,612,257</u>	<u>1,954,834</u>	<u>1,908,506</u>	<u>1,860,785</u>	<u>1,750,970</u>	<u>1,839,436</u>	<u>1,938,356</u>	<u>1,847,954</u>	<u>1,821,941</u>	<u>1,736,244</u>
LIABILITIES & EQUITY												
Liabilities												
Current Liabilities												
Accounts Payable	3,116	1,638	6,963	4,068	5,823	6,487	4,705	2,296	4,841	1,080	3,163	1,334
Credit Cards	4,955	2,283	0	0	0	1,050	1,050	0	0	0	536	8,007
Other Current Liabiliti...	281,921	281,921	281,921	281,921	281,921	281,921	281,921	281,921	283,779	283,779	50,779	50,779
Total Current Liabilities	<u>289,992</u>	<u>285,842</u>	<u>288,884</u>	<u>285,989</u>	<u>287,743</u>	<u>289,457</u>	<u>287,676</u>	<u>284,217</u>	<u>288,620</u>	<u>284,859</u>	<u>54,478</u>	<u>60,119</u>
Total Liabilities	289,992	285,842	288,884	285,989	287,743	289,457	287,676	284,217	288,620	284,859	54,478	60,119
Equity	1,520,978	1,455,884	1,323,372	1,668,845	1,620,763	1,571,328	1,463,294	1,555,220	1,649,736	1,563,094	1,767,463	1,676,124
TOTAL LIABILITIES & EQU...	<u>1,810,970</u>	<u>1,741,727</u>	<u>1,612,257</u>	<u>1,954,834</u>	<u>1,908,506</u>	<u>1,860,785</u>	<u>1,750,970</u>	<u>1,839,436</u>	<u>1,938,356</u>	<u>1,847,954</u>	<u>1,821,941</u>	<u>1,736,244</u>

Boys & Girls Clubs of North County
Profit & Loss
July 2020 through June 2021

	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	TOTAL
Ordinary Income/Expense													
Income													
4000 · Contributions	2,049	45	0	0	140	2,040	4,852	584	873	0	56	0	10,638
4200 · Foundation Income	0	0	0	0	0	0	21,671	0	0	0	0	0	21,671
4300 · Fundraising Gross	10,147	44,910	1,320	13,245	4,748	18,085	19,040	39,595	46,459	36,346	10,112	975	244,981
4500 · Grants-Corp	31,250	0	400	0	93,286	40,000	0	11,250	0	0	11,250	0	187,436
4600 · Grants-Govt	0	0	0	493,250	24,577	11,400	1,859	192,844	180,000	2,884	94,255	28,911	1,029,981
4625 · PPP Loan Forgiveness - Pending	0	0	0	0	0	0	0	0	0	0	233,000	0	233,000
4650 · Grants-Foundation	31,185	4,300	1,800	1,800	1,800	11,800	1,800	1,800	5,000	7,600	1,800	8,400	79,085
4700 · Investment Income	2	67	2	2	2	3	2	2	3	2	2	2	91
4800 · Membership Dues	180	1,440	690	720	60	0	120	0	(120)	30	1,200	1,500	5,820
4950 · Program Fees	11,218	11,763	10,626	16,825	13,830	10,870	11,625	13,790	17,965	14,340	21,055	41,199	195,106
Total Income	86,031	62,525	14,838	525,841	138,443	94,199	60,968	259,864	250,180	61,202	372,729	80,988	2,007,808
Gross Profit	86,031	62,525	14,838	525,841	138,443	94,199	60,968	259,864	250,180	61,202	372,729	80,988	2,007,808
Expense													
6000 · 1a Salaries	72,023	89,086	106,318	125,400	129,151	104,903	117,023	122,584	113,547	96,418	112,816	105,507	1,294,776
6010 · 1b Payroll Tax & Fees	4,577	6,966	8,018	10,331	10,443	5,064	753	9,804	8,625	8,001	8,721	8,762	90,063
6020 · 1c Employee Ben	7,461	6,373	6,293	8,208	10,863	3,121	10,008	6,816	8,461	6,351	7,774	8,020	89,750
6080 · Conf/Mtgs	0	0	0	220	50	180	1,755	50	200	0	332	49	2,836
6110 · Depreciation	7,496	7,496	7,496	7,496	7,496	7,496	7,496	7,496	7,496	7,496	10,050	10,050	95,062
6120 · Dues	0	665	0	25	3,787	0	1,099	1,036	150	333	675	1,875	9,646
6150 · Equip R & M	987	998	1,033	1,038	1,000	980	977	974	988	987	956	1,085	12,003
6156 · Fundraising Expense	0	176	0	160	50	0	0	0	(1,007)	8,689	8,999	9,688	26,756
6170 · Insurance	4,955	2,697	0	3,926	3,400	3,427	3,553	2,511	2,706	3,139	899	5,836	37,052
6180 · Gov. Snack Program	0	306	1,536	1,633	1,378	1,158	223	1,456	1,089	1,619	2,123	1,629	14,151
6200 · Legal & Accounting	321	557	429	544	529	5,547	3,533	543	1,972	803	578	1,232	16,590
6230 · Marketing/Advertising	0	0	0	620	256	549	1,625	321	960	0	1,040	1,537	6,908
6250 · Occupancy	4,054	5,992	5,067	4,594	5,261	3,974	6,262	6,156	1,269	6,662	5,347	5,358	59,996
6260 · Personnel	0	641	3,649	4,675	5,401	1,217	2,863	175	3,094	861	560	2,907	26,042
6300 · Prof Fees	238	235	235	1,703	730	1,131	246	205	240	257	263	823	6,306
6330 · Supplies	216	3,707	5,633	7,769	5,535	3,558	10,537	5,334	4,508	4,057	5,372	6,453	62,678
6340 · Telephone	624	842	816	797	929	867	890	1,377	876	878	917	1,071	10,886
6360 · Vehicles	0	879	828	1,229	265	461	159	1,100	489	1,292	941	443	8,086
Total Expense	102,953	127,618	147,350	180,369	186,525	143,634	169,002	167,939	155,665	147,844	168,360	172,327	1,869,584
Net Ordinary Income	(16,922)	(65,093)	(132,512)	345,473	(48,082)	(49,435)	(108,034)	91,926	94,516	(86,641)	204,369	(91,339)	138,224
Net Income	(16,922)	(65,093)	(132,512)	345,473	(48,082)	(49,435)	(108,034)	91,926	94,516	(86,641)	204,369	(91,339)	138,224

MUNGER & COMPANY, CPAs

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Boys and Girls Clubs of North County
Audited Financial Statements
June 30, 2020

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INDEPENDENT AUDITOR'S REPORT

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

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, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with accounting principles generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the corporation's preparation and fair presentation of the financial statements 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 the corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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, 2020, 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.



Munger & Company, CPAs

January 20, 2021

BOYS AND GIRLS CLUBS OF NORTH COUNTY
STATEMENT OF FINANCIAL POSITION
June 30, 2020

ASSETS

OPERATING ASSETS:

Cash	\$ 719,767
Restricted cash	5,720
Accounts receivable	1,800
Total Operating Assets	727,287

FIXED ASSETS:

Land	47,000
Buildings and improvements	2,122,544
Furnishings and equipment	153,890
Vehicles	305,868
Timeshares	12,300
Less: accumulated depreciation	(1,536,526)
Total Fixed Assets	1,105,076

TOTAL ASSETS \$ 1,832,363

LIABILITIES AND NET ASSETS

LIABILITIES:

Accounts payable and accrued liabilities	\$ 61,463
PPP Loan	233,000
Total Liabilities	294,463

NET ASSETS:

Without donor restrictions	
Undesignated	427,104
Invested in fixed assets, net	1,105,076
	1,532,180

With donor restrictions

Purpose restrictions	5,720
	5,720

Total Net Assets Without Donor Restrictions 1,537,900

TOTAL LIABILITIES AND NET ASSETS \$ 1,832,363

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, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT:			
Grants	\$ 1,121,788	\$ 5,720	\$ 1,127,508
Special events, net of expense of \$25,290	62,241		62,241
Contributions	39,501		39,501
Special event contributions	98,418		98,418
Youth program and league fees	154,191		154,191
Membership dues	38,281		38,281
Interest and other income	3,126		3,126
Total Revenues and Support	1,517,546	5,720	1,523,266
EXPENSES:			
Program Services:			
Club	579,752		579,752
Leagues	73,013		73,013
After School	794,262		794,262
Total Program Services	1,447,027	-	1,447,027
Supporting Services:			
Management and General	248,822		248,822
Fundraising	-		-
Total Supporting Services	248,822	-	248,822
Total Expenses	1,695,849	-	1,695,849
Change in Net Assets	(178,303)	5,720	(172,583)
Net Assets - Beginning of Year	1,710,483	-	1,710,483
Net Assets - End of Year	\$ 1,532,180	\$ 5,720	\$ 1,537,900

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, 2020

	Program Services				Supporting Services		Total
	Club	Leagues	After School	Total	Management and General	Fund Raising	
EXPENSES:							
Conferences and meetings	\$ 414	\$ 40	\$ 965	\$ 1,419	\$ 5,796	\$ -	\$ 7,215
Depreciation	114,645			114,645	10,440		125,085
Dues and subscriptions	808	271	5,791	6,870	9,417		16,287
Equipment repair & maintenance	2,277		7,458	9,735	1,322		11,057
Special event expense				-		25,290	25,290
Insurance	5,837	629	20,448	26,914	4,189		31,103
Marketing				-	5,090		5,090
Occupancy	51,010	2,056		53,066	4,075		57,141
Other expense	1,854	59	3,504	5,417	571		5,988
Professional fees	457		3,983	4,440	15,493		19,933
Salaries and related benefits	333,045	61,430	718,731	1,113,206	183,528		1,296,734
Snack program	42,605			42,605			42,605
Supplies	15,781	8,022	29,489	53,292	3,989		57,281
Telephone	2,399	506	3,656	6,561	4,912		11,473
Vehicle costs	8,620		237	8,857			8,857
Total expense by function	\$ 579,752	\$ 73,013	\$ 794,262	\$ 1,447,027	\$ 248,822	\$ 25,290	\$ 1,721,139
Less expenses included with revenues on the statement of activities							
Special event expenses	-	-	-	-	-	(25,290)	(25,290)
Total expenses included in the expense section on the statement of activities	\$ 579,752	\$ 73,013	\$ 794,262	\$ 1,447,027	\$ 248,822	\$ -	\$ 1,695,849

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, 2020

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in Net Assets	\$ (172,583)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	125,085
Changes in operating assets and liabilities:	
Accounts receivable	35,306
Accounts payable and accrued liabilities	1,625
Net cash provided by (used in) operating activities	<u>(10,567)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:	
Proceeds from PPP Loan	<u>233,000</u>
Net cash provided by (used) in financing activities	<u>233,000</u>
Net Change in Cash	222,433
Cash at Beginning of Year	<u>503,054</u>
Cash at End of Year	<u><u>\$ 725,487</u></u>
Supplementary Information:	
Cash	719,767
Restricted Cash	<u>5,720</u>
Total Cash	<u><u>725,487</u></u>

The Accompanying Notes are an Integral Part of the Financial Statements

BOYS AND GIRLS CLUBS OF NORTH COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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, 2020.

BOYS AND GIRLS CLUBS OF NORTH COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

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. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

Revenue is recognized revenue from services when the services are provided. We record special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. All services are transferred at a point in time.

Revenue is recognized as contributions 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. Our 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

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. No significant contributions of such goods or services were received during the years ended June 30, 2020.

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.

BOYS AND GIRLS CLUBS OF NORTH COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

Note 2. Summary of Significant Accounting Policies (continued)

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 under IRC Section 501(a) as an organization described in IRC Section 501(c)(3), qualify for the charitable contribution deduction under IRC Section 170(b)(1)(A)(vi), and has been determined not to be a private foundation under IRC Sections 509(a)(1). Boys and Girls Clubs of North County is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS and California (Forms 199 and RRF-1). In addition, Boys and Girls Clubs of North County is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. Boys and Girls Clubs of North County is not subject to unrelated business income tax and have not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS or (Form 109) with California.

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 believed by Boys and Girls Clubs of North County to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. 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 and because substantial portions of the outstanding amounts are due from governmental agencies supportive of our mission.

Subsequent Events

We have evaluated subsequent events through January 20, 2021, the date the financial statements were available to be issued.

BOYS AND GIRLS CLUBS OF NORTH COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 2020

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	\$ 725,487
Accounts receivable	1,800
Less donor restricted cash	<u>(5,720)</u>
	<u>\$ 721,567</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, 2020 was approximately \$40,000.

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, 2020, the liability was \$37,134.

Note 6. Net Assets With Donor Restrictions

Net assets with donor restrictions for programs totaled \$5,720 for the year ended June 30, 2020.

There were no net assets with donor restrictions that were released during the year ended June 30, 2020.

Note 7. 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 8. 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 common board members. During the year ended June 30, 2020 received \$28,275 from the Foundation.

BOYS AND GIRLS CLUBS OF NORTH COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2020

Note 9. Concentrations of Revenues and Receivables

A substantial amount of Boys and Girls Clubs of North County's support is received from local school district grants and contracts. 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 10. PPP Loan

In May 2020, Boys and Girls Clubs of North County received a Paycheck Protection Program (PPP) Loan from the Small Business Administration through a bank totaling \$233,000. The loan has a fixed interest rate of 1.00%. The loan will become forgivable if the Boys and Girls Clubs of North County incurs sufficient qualifying expenses. Management believes that it has sufficient qualifying expenses for this loan to become fully forgivable. If the Boys and Girls Clubs of North County did not have sufficient expenses to qualify for the debt forgiveness, the loan would have required monthly payments of \$13,047 every month from the seventh month through the two year note term.