

## Eligibility Check

Please refer to the eligibility guidelines on our website (<https://www.fallbrookhealth.org/community-health-contract-grants>) before proceeding to the next section.

**Tax Exempt Status**

YES

## You are ineligible to apply per the District's Grant Policy & Procedures, please contact District staff to if you have questions.

Applicants must be a tax-exempt, 501(c)3 organization to qualify for our Youth Fitness Grant funding. 100% of the recipients must reside within the communities of Bonsall, De Luz, Fallbrook or Rainbow. For more information please contact our office at 760.731.9187 and ask for the CEO or email us at [Hello@FallbrookHealth.org](mailto:Hello@FallbrookHealth.org).

**Organization Name**

**Legal Name**

Boys & Girls Clubs of North County

**What is your EIN/Tax Exempt 501(c)3 designation ID#?**

952241614

**Will you be able to document that 100% of the grant program recipients live within the communities of Fallbrook, Rainbow, Bonsall or De Luz?**

YES

**Contact Information**

**Contact Name**

Allison Barclay

**Title**

CEO

**Primary Contact Phone**

7607285871

**Email Address**

[allisonb@bgcnorthcounty.org](mailto:allisonb@bgcnorthcounty.org)

**Organization Mailing Address**

445 E. Ivy Street  
Fallbrook, CA, 92028

**Board of Directors**



Board List with affiliations 20... .pdf

**Financial Documents - P&L and Balance Sheet**



**Financial Documents - 990**



**Writing Instructions:**

Pasting from a word processing application is recommended. Please use your spell check and or word count in the word processing application; however, some formatting (bullets, numbering, italics, etc.) will not carry over and may disfigure the content. Please, only paste text into the sections below, no tables, images, bullets, or other word processing features.

**Organization’s Mission Statement**

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

**Organization History & Accomplishments**

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

**Program Information**

This section will ask you to describe the program for which you are seeking funding support.

**What year was this Organization or program started?** 1962

**Brief Program Description**

Boys & Girls Clubs of North County provides recreational leagues for basketball and indoor soccer, serving the youth in the Fallbrook, Bonsall, Rainbow and De Luz communities. Focusing on skills and sportsmanship, our leagues reach nearly 200 youth participants each year. This grant request would fund our basketball program.

**Funding Amount Being Requested** 5000

**Program Information - Type** Time Bound

**Time Bound Program Dates** 2023-12-05  
2024-02-29

**Projected number of residents that will directly benefit (participant/client) from this program.** 100

**Target Population - Age**

	Percent of program participants	Estimated number of participants
Children (infants to 12)	95	95
Young Adults (13-17)	5	5
Adults (18-60)	0	0
100	100	

**Target Population - Gender**

	Percent of program participants
Female	40
Male	60
Non-binary	
Unknown*	

**What language(s) can this program accommodate:** English Spanish

**Anticipated Acknowledgment**

Please describe how the Fallbrook Regional Health District’s investment in this program will be acknowledged. This includes all print and electronic materials, press releases, website references, and any other form of written and verbal publicity that relates to the funded program.

**Anticipated Acknowledgment** Social Media Postings Signage at Service Sites  
Print Materials to Service Recipients Website Display

**Anticipated Acknowledgment**

The Fallbrook Regional Health District will be promoted through our Facebook and Instagram posts about our sports program. They will also be acknowledged on our sports flyer, on our website and through a banner hanging in our gym, where the programs take place.

**Agreement - Selecting Yes certifies that the organization will do its best to solicit and communicate to the District the results from the participant's Impact Survey.** YES

**Program Budget**



23 24 FRHD Youth Fitness B... .xlsx

**Terms and Conditions**

Accepted

**Authorized Signature**

A handwritten signature in black ink, appearing to read 'Allison Barry'.

## Organization Name

### Legal Name

Boys & Girls Clubs of North County

## Tax Exempt Status

YES

## What is your EIN/Tax Exempt 501(c)3 designation ID#?

952241614

## Brief Program Description

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## Program Information - Type

Time Bound

## Funding Amount Being Requested

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## Organization's Mission Statement

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

## What year was this Organization or program started?

1962

## Will you be able to document that 100% of the grant program recipients live within the communities of Fallbrook, Rainbow, Bonsall or De Luz?

YES

## Organization History & Accomplishments

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

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

100

### Target Population - Age

	Percent of program participants	Estimated number of participants
Children (infants to 12)	95	95
Young Adults (13-17)	5	5
Adults (18-60)	0	0
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	Percent of program participants
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## Anticipated Acknowledgment

### Anticipated Acknowledgment

Social Media Postings

Signage at Service Sites

Print Materials to Service Recipients

Website Display

### Anticipated Acknowledgment

The Fallbrook Regional Health District will be promoted through our Facebook and Instagram posts about our sports program. They will also be acknowledged on our sports flyer, on our website and through a banner hanging in our gym, where the programs take place.

### Contact Information

#### Contact Name

Allison Barclay

#### Title

CEO

#### Primary Contact Phone

7607285871

#### Email Address

allisonb@bgcnorthcounty.org

## Organization Mailing Address

445 E. Ivy Street  
Fallbrook, CA, 92028

## Board of Directors



Board List with affiliations 20....pdf

## Financial Documents - P&L and Balance Sheet



BGCNC ELECTRONIC AUDIT ... .pdf

## Financial Documents - 990



BGCNC TAX RETURNS.pdf

## Program Budget



23 24 FRHD Youth Fitness B... .xlsx

## Terms and Conditions

Accepted



BOYS & GIRLS CLUBS  
OF NORTH COUNTY

## Board of Directors 2022-2023

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



## MUNGER & COMPANY, CPAs

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2170 S. El Camino Real, Suite 217  
Oceanside, CA 92054  
(760) 730-8020  
www.mungercpa.com

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

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## MUNGER & COMPANY, CPAs

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www.mungercpa.com

### INDEPENDENT AUDITOR'S REPORT

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

#### **Opinion**

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

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

#### **Basis for Opinion**

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

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

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

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

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

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

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

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

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

January 24, 2023



Munger & Company, CPAs

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

ASSETS

OPERATING ASSETS:

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

FIXED ASSETS:

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

TOTAL ASSETS \$ 2,386,610

LIABILITIES AND NET ASSETS

LIABILITIES:

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

NET ASSETS:

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

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

The Accompanying Notes are an Integral Part of the Financial Statements

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

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

The Accompanying Notes are an Integral Part of the Financial Statements

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

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

The Accompanying Notes are an Integral Part of the Financial Statements

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

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

The Accompanying Notes are an Integral Part of the Financial Statements

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

**Note 1. Nature of Organization**

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

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

**Basis of Presentation**

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

**Cash and Cash Equivalents**

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

**Receivables and Credit Policies**

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

**Property and Equipment**

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

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



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

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

**Net Assets**

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

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

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

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

**Revenue and Revenue Recognition**

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

Accountings Standards Update ASU 2014-09

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

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

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

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

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

Accounting Standards Update ASU 2018-08

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

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

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

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

**Advertising Costs**

Advertising costs are expensed as incurred.

**Functional Allocation of Expenses**

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

**Income Taxes**

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

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

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

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

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

**Estimates**

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

**Financial Instruments and Credit Risk**

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

**Note 3. Liquidity and Availability**

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

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

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

**Note 4. Employee Benefit Plan**

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

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

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

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

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

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

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

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

**Note 8. Functionalized Expenses**

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

**Note 9. Related Party Transactions**

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

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

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

**Note 11. Subsequent Events**

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

# Return of Organization Exempt From Income Tax

**2021**

Department of the Treasury  
Internal Revenue Service

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

**Open to Public Inspection**

**A** For the 2021 calendar year, or tax year beginning 7/1/2021, and ending 6/30/2022

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

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

**D** Employer identification number 95-2241614

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

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

**G** Gross receipts \$ 2,105,713

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

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

**J** Website: bgnorthcounty.org

**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
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>To promote health, social, educational, vocational, and character development of boys and girls through group activities, sports, and other programs.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	13
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	13
	<b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	100
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>		
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	2,331,986	1,634,306
	<b>9</b> Program service revenue (Part VIII, line 2g)	195,106	213,119
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	91	1,912
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6a, 8c, 9c, 10c, and 11e)	85,514	166,670
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,612,697	2,016,007
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,479,706	1,489,300
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	0	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	405,768	531,296
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,885,474	2,020,596
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	727,223	-4,589	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 26)	Beginning of Current Year 2,330,661	End of Year 2,386,610
	<b>21</b> Total liabilities (Part X, line 26)	65,236	126,063
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	2,265,425	2,260,547

**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 Date: \_\_\_\_\_  
 Type or print name and title: Executive Director

**Paid Preparer Use Only**

Print/Type preparer's name: Roland W Munger Preparer's signature: [Signature] Date: 2/7/2023 Check  if self-employed PTIN: P01871456

Firm's name: Munger & Company, CPAs Firm's EIN: 47-3342732

Firm's address: 2170 South El Camino Real, Suite 217, Oceanside, CA 92054 Phone no.: 760-730-8020

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

For Paperwork Reduction Act Notice, see the separate instructions.

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 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?

Yes  No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

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

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

4a (Code: ) (Expenses \$ 1,694,019 including grants of \$ ) (Revenue \$ 213,119 )

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 1,694,019

**Part IV Checklist of Required Schedules**

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Description, and Yes/No columns. Rows 22-38 cover various IRS 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, Description, and Yes/No columns. Rows 1a, 1b, and 1c cover backup withholding rules.



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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and various IRS filing requirements.

Part VI

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

X

Section A. Governing Body and Management

Table with columns for question number, description, and Yes/No responses. Includes questions 1a through 9.

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

Table with columns for question number, description, and Yes/No responses. Includes questions 10a through 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.
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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual director or trustee	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Allison Barclay Executive Director	40.00 0.00			X			101,758		2,042	
(2) Chet Bierbraurer Director	1.00 0.00	X								
(3) Chris Catania Second VP	2.00 0.00	X		X						
(4) Steve Grimm Director	1.00 0.00	X								
(5) Mike Edelstein Immediate Past President	2.00 0.00	X		X						
(6) Dale Mitchell Board President	2.00 0.00	X		X						
(7) Paul Norberg Treasurer	2.00 0.00	X		X						
(8) Roy Quinn Director	1.00 0.00	X								
(9) Donna Reisbeck-Stoewer Director	1.00 0.00	X								
(10) Jim Short Director	1.00 0.00	X								
(11) Louise Small Director	1.00 0.00	X								
(12) Siegrid Stillman Secretary	2.00 0.00	X		X						
(13) Dale Tattersall Director	1.00 0.00	X								
(14) Deborah Zoller 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>							101,758	0	2,042	
<b>c Total from continuation sheets to Part VII, Section A</b>							0	0	0	
<b>d Total (add lines 1b and 1c)</b>							101,758	0	2,042	

**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 1

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

**Section B. Independent Contractors**

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

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

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

**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	0				
	<b>b</b> Membership dues	24,269				
	<b>c</b> Fundraising events	0				
	<b>d</b> Related organizations	0				
	<b>e</b> Government grants (contributions)	1,336,720				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	273,317				
	<b>g</b> Noncash contributions included in lines 1a-1f	\$ 3,151				
	<b>h Total.</b> Add lines 1a-1f	1,634,306				
	<b>Program Service Revenue</b>	Business Code				
<b>2a</b> Youth Program and League Fees		900099	213,119	213,119		
<b>b</b>			0			
<b>c</b>			0			
<b>d</b>			0			
<b>e</b>			0			
<b>f</b> All other program service revenue			0			
<b>g Total.</b> Add lines 2a-2f		213,119				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		1,912		1,912	
	<b>4</b> Income from investment of tax-exempt bond proceeds		0			
	<b>5</b> Royalties		0			
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
		<b>6a</b>				
	<b>b</b> Less: rental expenses	<b>6b</b>				
	<b>c</b> Rental income or (loss)	<b>6c</b>	0	0		
	<b>d</b> Net rental income or (loss)			0		
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		<b>7a</b>	0	0		
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>	0	0		
	<b>c</b> Gain or (loss)	<b>7c</b>	0	0		
	<b>d</b> Net gain or (loss)			0		
<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 10. See Part IV, line 18.	<b>8a</b>	256,376				
	<b>b</b> Less: direct expenses	<b>8b</b>	89,706			
<b>c</b> Net income or (loss) from fundraising events			166,670		166,670	
<b>9a</b> Gross income from gaming activities. See Part IV, line 19.	<b>9a</b>	0				
	<b>b</b> Less: direct expenses	<b>9b</b>	0			
<b>c</b> Net income or (loss) from gaming activities			0			
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>	0				
	<b>b</b> Less: cost of goods sold	<b>10b</b>	0			
	<b>c</b> Net income or (loss) from sales of inventory			0		
<b>Miscellaneous Revenue</b>	Business Code					
	<b>11a</b>		0			
	<b>b</b>		0			
	<b>c</b>		0			
	<b>d</b> All other revenue		0			
<b>e Total.</b> Add lines 11a-11d		0				
<b>12 Total revenue.</b> See instructions.		2,016,007	213,119	0	168,582	

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(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	101,758	89,541	12,211	
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	1,197,158	1,069,450	187,708	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	48,297	40,863	7,434	
9	Other employee benefits	44,890	37,981	6,909	
10	Payroll taxes	97,197	82,237	14,960	
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	0			
c	Accounting	66,931	8,158	48,773	
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.)	35,729	35,729		
12	Advertising and promotion	5,120	839	4,281	
13	Office expenses	91,934	86,849	5,085	
14	Information technology	10,999	7,353	3,646	
15	Royalties	0			
16	Occupancy	80,873	71,909	8,964	
17	Travel	15,965	15,965		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	6,469	2,262	4,207	
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	88,130	80,551	7,579	0
23	Insurance	30,064	27,058	3,006	
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	19,780	12,482	7,298	
b	Equipment Repair and Maintenance	19,751	17,384	2,367	
c	Personnel Expenses	25,473	23,324	2,149	
d	Snack Program	44,078	44,078		
e	All other expenses	0			
25	<b>Total functional expenses.</b> Add lines 1 through 24e	2,020,596	1,694,019	326,577	0
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	494,439	<b>1</b>	1,020,079
	<b>2</b> Savings and temporary cash investments . . . . .	193,164	<b>2</b>	<b>204,451</b>
	<b>3</b> Pledges and grants receivable, net . . . . .	631,433	<b>3</b>	227,213
	<b>4</b> Accounts receivable, net . . . . .	20,000	<b>4</b>	0
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	0	<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	0	<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	7,239	<b>9</b>	5,003
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 2,675,210		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 1,745,346	984,386	<b>10c</b> 929,864
	<b>11</b> Investments—publicly traded securities . . . . .	0	<b>11</b>	0
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	0	<b>12</b>	0
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	0	<b>15</b>	0
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33)		2,330,661	<b>16</b>	2,386,610
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	65,236	<b>17</b>	102,813
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	0	<b>19</b>	23,250
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	0	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	0	<b>25</b>	0
	<b>26 Total liabilities.</b> Add lines 17 through 25		65,236	<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	2,265,425	<b>27</b>	2,253,187
	<b>28</b> Net assets with donor restrictions . . . . .	0	<b>28</b>	7,360
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .	0	<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	0	<b>31</b>	
<b>32 Total net assets or fund balances . . . . .</b>		2,265,425	<b>32</b>	2,260,547
<b>33 Total liabilities and net assets/fund balances . . . . .</b>		2,330,661	<b>33</b>	2,386,610

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,016,007
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,020,596
3	Revenue less expenses. Subtract line 2 from line 1	3	-4,589
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,265,425
5	Net unrealized gains (losses) on investments	5	-289
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,260,547

**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 on 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)

**2021**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

Attachment  
Sequence No. **179**

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

Name(s) shown on return Boys & Girls Club of North County	Business or activity to which this form relates 990	Identifying number 95-2241614
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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
<b>6</b>		
(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	0
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2020 Form 4562.	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13 Carryover of disallowed deduction to 2022. 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 2021	17	87,830
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"/>		

**Section B - Assets Placed in Service During 2021 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		4,203	7	FM	SL	300
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2021 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 <b>Total.</b> 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	88,130
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

**SCHEDULE A**  
**(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

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

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).)
- 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations: 0
- g Provide the following information about the supported organization(s).

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

**Part II**

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,709,857	1,691,763	1,545,530	2,639,152	2,105,713	9,692,015
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 <b>Total.</b> Add lines 1 through 3	1,709,857	1,691,763	1,545,530	2,639,152	2,105,713	9,692,015
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 <b>Public support.</b> Subtract line 5 from line 4						9,692,015

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	1,709,857	1,691,763	1,545,530	2,639,152	2,105,713	9,692,015
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	227	361	515	91	1,912	3,106
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.)		1,465	2,611			4,076
11 <b>Total support.</b> Add lines 7 through 10						9,699,197
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First 5 years.</b> 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 2021 (line 6, column (f), divided by line 11, column (f))	14	99.93%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.82%
16a <b>33 1/3% support test—2021.</b> 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 <b>33 1/3% support test—2020.</b> 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 <b>10%-facts-and-circumstances test—2021.</b> 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 <b>10%-facts-and-circumstances test—2020.</b> 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 <b>Private foundation.</b> 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

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6.).

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, and 12.); 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15 0.00%. Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16 0.00%.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Line number, Description, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17 0.00%. Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18 0.00%.

19a 33 1/3% support tests—2021. 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—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

		Yes	No
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 on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on line 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .		
	<b>11a</b>		
	<b>11b</b>		
	<b>11c</b>		

**Section B. Type I Supporting Organizations**

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
	<b>1</b>		
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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
	<b>2</b>		

**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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
	<b>1</b>		

**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?		
	<b>1</b>		
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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
	<b>2</b>		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
	<b>3</b>		

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

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).		
2	Activities Test. Answer lines 2a and 2b 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 <b>Part VI</b> 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.	Yes	No
	<b>2a</b>		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
	<b>2b</b>		
3	Parent of Supported Organizations. Answer lines 3a and 3b 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? If "Yes" or "No," provide details in <b>Part VI</b> .		
	<b>3a</b>		
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 <b>Part VI</b> the role played by the organization in this regard.		
	<b>3b</b>		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	0
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	0

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	0
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	0
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0
6	Multiply line 5 by 0.035.	6	0
7	Recoveries of prior-year distributions	7	0
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	0

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	0
2	Enter 0.85 of line 1.	2	0
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	0
4	Enter greater of line 2 or line 3.	4	0
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	0
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7 0
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9 0
10	Line 8 amount divided by line 9 amount	10 0.000

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		0
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016 . . . . . 0		
b	From 2017 . . . . . 0		
c	From 2018 . . . . . 0		
d	From 2019 . . . . . 0		
e	From 2020 . . . . . 0		
f	<b>Total</b> of lines 3a through 3e	0	
g	Applied to underdistributions of prior years		0
h	Applied to 2021 distributable amount		0
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f	0	
4	Distributions for 2021 from Section D, line 7: \$ 0		
a	Applied to underdistributions of prior years		0
b	Applied to 2021 distributable amount		0
c	Remainder. Subtract lines 4a and 4b from line 4	0	
5	Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		0
7	<b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.	0	
8	Breakdown of line 7		
a	Excess from 2017 . . . . . 0		
b	Excess from 2018 . . . . . 0		
c	Excess from 2019 . . . . . 0		
d	Excess from 2020 . . . . . 0		
e	Excess from 2021 . . . . . 0		



**Part VI**

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

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

Electronic Filing Only

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

2021

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

[X] 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

[X] 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), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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).

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Zable Foundation 10731 Treena St. Suite 102 San Diego CA 92131 Foreign State or Province: _____ Foreign Country: _____	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Fallbrook Regional Health District 138 S. Brandon Rd. Fallbrook CA 92028 Foreign State or Province: _____ Foreign Country: _____	\$ 1,103	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Rite Aid Foundation Kid Cents 30 Hunter Lane Camp Hill PA 17011 Foreign State or Province: _____ Foreign Country: _____	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Samuel H. French & Katherine Weaver French Fund 550 S 4TH ST Minneapolis MN 55415 Foreign State or Province: _____ Foreign Country: _____	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	US Bank Foundation PO BOX 0634 Milwaukee WI 93201 Foreign State or Province: _____ Foreign Country: _____	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	David C. Copley Foundation 12636 High Bluff Dr STE 400 San Diego CA 92103 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	San Diego Gas & Electric PO Box 129007 San Diego CA 92112 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.)
8	Community Housing Works 3111 Camino del Rio North Suite 800 San Diego CA 92108 Foreign State or Province: Foreign Country:	\$ 21,300	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	Angel Society of Fallbrook P.O. Box 1408 Fallbrook CA 92088 Foreign State or Province: Foreign Country:	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	Chris Catania 19620 Mount Israel Pl Escondido CA 92029 Foreign State or Province: Foreign Country:	\$ 5,328	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	Del Rey Avocado 1260 S. Main St. Fallbrook CA 92028 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.)
12	Wicker Gamble 3575 W Sandia Creek Ter Fallbrook CA 92028 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.)

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	Tony Godfrey 3508 Olive Hill Rd Fallbrook CA 92028 Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	Linda Heald 3501 Tierra Linda Ln. Fallbrook CA 92028 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.)
15	John Kister 3636 Luneta Ln Fallbrook CA 92028 Foreign State or Province: _____ Foreign Country: _____	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	Donny Lucy 1260 S. Main Ave. Fallbrook CA 92028 Foreign State or Province: _____ Foreign Country: _____	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	Robert Lucy 3705 Fire Rd Fallbrook CA 92028 Foreign State or Province: _____ Foreign Country: _____	\$ 11,200	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	Beth Reed 2221 Vista Valle Verde 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.)

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	RS Growers PO Box 58 Fallbrook CA 92088 Foreign State or Province: _____ Foreign Country: _____	\$ 10,260	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	Jim Short 3033 Via Loma Fallbrook CA 92028 Foreign State or Province: _____ Foreign Country: _____	\$ 6,060	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	Fallbrook Union Elementary School District PO Box 698 Fallbrook Fallbrook CA 92088 Foreign State or Province: _____ Foreign Country: _____	\$ 1,034,136	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	California Department of Social Services 744 P Street Sacramento CA 95814 Foreign State or Province: _____ Foreign Country: _____	\$ 119,093	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	Internal Revenue Service 1111 CONSTITUTION AVE., NW Washington DC CA 20224 Foreign State or Province: _____ Foreign Country: _____	\$ 84,903	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	Department of Housing and Community Development 3989 Ruffin Rd. San Diego CA 92123 Foreign State or Province: _____ Foreign Country: _____	\$ 28,931	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	Governor's Office of Business and Economic Developn 1325 J St Suite 1800 Sacramento CA 95814 Foreign State or Province: _____ Foreign Country: _____	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	County of San Diego Department of Parks and Recrea 5500 Overland Avenue, Suite 410 San Diego CA 92123 Foreign State or Province: _____ Foreign Country: _____	\$ 12,950	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	Office of Juvenile Justice and Delinquency Prevention 810 Seventh Street NW Washington DC CA 20531 Foreign State or Province: _____ Foreign Country: _____	\$ 22,681	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.)
-----	----- Foreign State or Province: _____ Foreign Country: _____	\$ -----	Person <input 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
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----

ELECTRONIC FILING ONLY



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

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

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Name of the organization

Employer identification number

Boys & Girls Club of North County

95-2241614

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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...?, 6 Did the organization inform all grantees...?

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements..., 2 Complete lines 2a through 2d..., 3 Number of conservation easements modified..., 4 Number of states where property..., 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses..., 8 Does each conservation easement..., 9 In Part XIII, describe how the organization reports...

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.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected... as permitted under FASB ASC 958... provide in Part XIII..., 1b If the organization elected... as permitted under FASB ASC 958... provide the following amounts..., 2 If the organization received or held works of art... provide the following amounts...

**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             |        |
| d Additions during the year     |        |
| e Distributions during the year |        |
| f Ending balance                | 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 |     |    |
| (ii) Related organizations  |     |    |
- b If "Yes" on line 3a(i), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	47,000		47,000
b Buildings	0	1,419,624	904,487	515,137
c Leasehold improvements	0	702,920	380,552	322,368
d Equipment	0	432,742	416,788	15,954
e Other	0	72,924	43,519	29,405
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				929,864

**Part VII Investments—Other Securities.**

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

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

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

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



**SCHEDULE G  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 The Gavel Group 26439 Rancho Pk Lake Forest CA 92630	Event Auction		*	196,999	18,000	178,999
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
<b>Total</b>				196,999	18,000	178,999

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events		
		Golf	Auction	NONE	(add col. (a) through col. (c))		
		(event type)	(event type)	(total number)			
Revenue	1	Gross receipts . . . . .	59,377	196,999	0	256,376	
	2	Less: Contributions . . . . .			0	0	
	3	Gross income (line 1 minus line 2) . . . . .	59,377	196,999	0	256,376	
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 . . . . .	22,736	66,970	0	89,706	
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				(	89,706)
	11	Net income summary. Subtract line 10 from line 3, column (d) . . . . .					166,670

**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))	
		1	Gross revenue . . . . .			
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: \_\_\_\_\_





**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Boys & Girls Club of North County

Employer identification number  
95-2241614

Form 990, Part VI, Section B, 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, Section B, Line 12c: The conflict of interest policy as well as situations  
and positions of the policy have taken place.

Form 990, Part VI, Section C, 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.

Form 990, Part VI, Section B, Line 15b: The Executive Director in conjunction with Board  
approval establishes the pay for the staff.

Electronic Filing Only

California Exempt Organization Annual Information Return

2021

199

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) 07/01/2021, and ending (mm/dd/yyyy) 06/30/2022

Corporation/Organization name: BOYS & GIRLS CLUB OF NORTH COUNTY
California corporation number: 0437493
FEIN: 95-2241614
Street address: 445 E IVY ST
City: FALLBROOK
State: CA
Zip code: 92028

A First return... B Amended return... C IRC Section 4947(a)(1) trust... D Final information return... E Check accounting method... F Federal return filed?... G Is this a group filing?... H Is this organization in a group exemption... I Did the organization have any changes to its guidelines... J If exempt under R&TC Section 23701d... K Is the organization exempt under R&TC Section 23701g?... L Is the organization a limited liability company?... M Did the organization file Form 100 or Form 109 to report taxable income?... N Is the organization under audit by the IRS... O Is federal Form 1023/1024 pending?

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

Table with 16 rows for Receipts and Revenues, Expenses, and Filing Fee. Includes line items for gross sales, dues, contributions, costs, and total gross income.

Sign Here: Declaration of preparer. Signature of officer: EXECUTIVE DIRECT. Date: 02/07/2023. Telephone: (760) 728-5871.
Paid Preparer's Use Only: Preparer's signature, Date: 02/07/2023, Firm's name: MUNGER & COMPANY, CPAS, Address: 2170 SOUTH EL CAMINO REAL, SUITE 217, OCEANSIDE, CA. Telephone: 760-730-8020.
May the FTB discuss this return with the preparer shown above? See instructions. [X] Yes [ ] No

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

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	1	469,495	00
	2	Interest	2	1,912	00
	3	Dividends	3		00
	4	Gross rents	4		00
	5	Gross royalties	5		00
	6	Gross amount received from sale of assets (See instructions)	6		00
	7	Other income. Attach schedule	7		00
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	471,407	00
<b>Expenses and Disbursements</b>	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9		00
	10	Disbursements to or for members	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	11	101,758	00
	12	Other salaries and wages	12	1,197,158	00
	13	Interest	13		00
	14	Taxes	14	97,197	00
	15	Rents	15	80,873	00
	16	Depreciation and depletion (See instructions)	16	88,130	00
	17	Other expenses and disbursements. Attach schedule	17	545,186	00
	18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	2,110,302	00

Schedule L Balance Sheet	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		687,603		1,224,530
2 Net accounts receivable		651,433		227,213
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		2,628,210	
b Less accumulated depreciation	(1,657,216)	937,386	(1,745,346)	882,864
11 Land		47,000		47,000
12 Other assets. Attach schedule		7,239		5,003
13 <b>Total assets</b>		2,330,661		2,386,610
<b>Liabilities and net worth</b>				
14 Accounts payable		65,236		102,813
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule				23,250
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		2,265,425		2,260,547
22 <b>Total liabilities and net worth</b>		2,330,661		2,386,610

**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	●	-4,589	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	<b>Total.</b> Add line 7 and line 8		
4	Income not recorded on books this year. Attach schedule	●		10	Net income per return. Subtract line 9 from line 6		-4,589
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●					
6	<b>Total.</b> Add line 1 through line 5		-4,589				

# 2021 Depreciation and Amortization

# 3885F

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

Name as shown on tax return <b>BOYS &amp; GIRLS CLUB OF NORTH COUNTY</b>	FEIN <b>95-2241614</b>
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Tangible and intangible assets placed in service during the 2021 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 EQUIPMENT	12/20/2021	4,203	SL	7	300			
Add line 1 column (f) and column (i) amounts. See instructions . . . . . 1					300			

**Depreciation**

- 2 California depreciation for assets placed in service beginning before the 2021 taxable year . . . . . 2 87,830  
Be sure to make adjustments for any basis differences.
- 3 Total California depreciation. Add line 1(f) and line 2 . . . . . 3 88,130

**Amortization**

- 4 California amortization for intangibles placed in service beginning before the 2021 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 88,130

## General Information

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

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

## A Purpose

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

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

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

## B Federal/State Differences

California law has not always conformed to federal law regarding depreciation methods, special credits, or accelerated write-offs.

Consequently, the recovery periods and the basis on which the depreciation is calculated may be different from the amounts used for federal purposes. Reportable differences may occur if all or part of your assets were placed in service:

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

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

1	Pension plans, employee benefits . . . . .	1	93,187
2	Legal fees . . . . .	2	0
3	Accounting fees . . . . .	3	56,931
4	Other professional fees . . . . .	4	35,729
5	Travel, conferences, and meetings . . . . .	5	22,434
6	Printing and publications . . . . .	6	0
7	Special events direct expenses . . . . .	7	89,706
8	Office expenses . . . . .	8	91,934
9	Other expenses . . . . .	9	155,265
10		10	
11		11	
12	Total . . . . .	12	545,186

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

	Beginning	End
1	0	0
2	7,239	5,003
3		
4		
5		
6		
7		
8		
9		
10	7,239	5,003

**Line 18, Sch L (CA 199) - Other Liabilities**

	Beginning of Year	End of Year
1	0	0
2	0	23,250
3		
4		
5		
6		
7		
8		
9		
10	0	23,250

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

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

WEBSITE ADDRESS:  
www.oag.ca.gov/charities

## ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code

11 Cal. Code Regs. sections 301-306, 309, 311, and 312

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

(For Registry Use Only)

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

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

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 7/1/2021 ending 6/30/2022 ) list:

Total Revenue \$ (including noncash contributions) <u>2,016,007</u>	Noncash Contributions \$ <u>3,151</u>	Total Assets \$ <u>2,386,610</u>
Program Expenses \$ <u>1,694,019</u>	Total Expenses \$ <u>2,020,596</u>	

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

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?	X	
5. During this reporting period, did the organization receive any governmental funding?	X	
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	X	
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete.

	Allison Barclay	Executive Director	
Signature of Authorized Agent	Printed Name	Title	Date

Boys and Girls Club of North County  
State Charity Registration Number: CT-04430  
FEIN: 95-2241614  
CA Corp: 0437493  
JUNE 30, 2022

Responses to Form RRF-1

**Question 4**

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

**Question 5**

California Department of Social Services  
744 P Street, Sacramento, CA 95814  
Kimberly Johnson  
(800) 952-5253

Internal Revenue Service  
1111 Constitution Avenue, SW, Washington DC, 20224  
Douglas O'Donnell  
(800) 829-1040

Department of Housing and Community Development  
3989 Ruffin Road, San Diego, CA 92123  
Gustavo Velasquez  
(800) 952-8356

Governor's Office of Business and Economic Development  
1325 J Street, Suite 1800, Sacramento, CA 95814  
Dee Dee Myers  
(916) 322-0694

County of San Diego Department of Parks and Recreation  
5500 Overland Avenue, Suite 410, San Diego, CA 92123  
Brian Albright  
(877) 565-3600

Office of Juvenile and Delinquency Prevention  
810 Seventh Street NW, Washington DC 20531  
Liz Ryan  
(202) 307-0703

**Question 8**

The organization engaged a CPA firm to conduct an audit.

Organization Name **Boys & Girls Clubs of North County**
**INSTRUCTIONS:**

In the boxes below please identify the categories in which the grant funds will be allocated. Provide a description of the costs and why the grant funding will be used to cover this expenses. Please be sure your budget is in compliance with the District's grant policies - see <https://www.fallbrookhealth.org/youth-fitness-grants>

What is the registration cost for this program per youth per season/cycle

**\$70**
**A. DIRECT SCHOLARSHIPS:**

<b>Total amount of Scholarship funds to be allocated?</b>	\$	5,000.00
<b>What percentage of the participation fee is covered by the scholarship?</b>		100%
<b>What percentage of the participation equipment is covered by the scholarship?</b>		0

**B. Narrative - If funding is to be used for anything other than participant registration or equipment cost scholarships, please explain below:**

Participants can be granted up to a full \$70 scholarship, or a partial scholarship if requested. Participant fee covers all participant costs and includes a game shirt. No other equipment is required for participation.