

# Return of Organization Exempt From Income Tax

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.

**2023**

Open to Public Inspection

**A** For the **2023** calendar year, or tax year beginning and ending

|  |   |   |  |
|--|---|---|--|
| <b>B</b> Check if applicable:<br><br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Final return/terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br><b>BOYS &amp; GIRLS CLUB OF LAGUNA BEACH</b>                             |   | <b>D</b> Employer identification number<br><b>95-1878822</b> |
|  | Doing business as   |   | <b>E</b> Telephone number<br><b>949-494-2535</b>             |
|  | Number and street (or P.O. box if mail is not delivered to street address)                                | Room/suite  |  |
|  | <b>1085 LAGUNA CANYON ROAD</b>  |   | <b>G</b> Gross receipts \$ <b>4,200,148.</b>                 |
|  | City or town, state or province, country, and ZIP or foreign postal code<br><b>LAGUNA BEACH, CA 92651</b> |   |  |
| <b>F</b> Name and address of principal officer: <b>PAMELA ESTES</b><br><b>SAME AS C ABOVE</b>  |   | <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. See instructions<br><b>H(c)</b> Group exemption number |  |

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

**J** Website: **HTTP://BGCLAGUNABEACH.ORG/**

**K** Form of organization:  Corporation  Trust  Association  Other **L** Year of formation: **1968** **M** State of legal domicile: **CA**

**Part I Summary**

|   |  |
|---|--|
| <b>Activities &amp; Governance</b>  | <b>1</b> Briefly describe the organization's mission or most significant activities: <b>PROVIDE AFTER SCHOOL ACTIVITIES FOR CHILDREN.</b>  |
|   | <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> <b>18</b>  |
|   | <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <b>18</b>  |
|   | <b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a) ..... <b>5</b> <b>101</b>  |
|   | <b>6</b> Total number of volunteers (estimate if necessary) ..... <b>6</b> <b>250</b>  |
|   | <b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> <b>0.</b><br><b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... <b>7b</b> <b>0.</b> |
| <b>Revenue</b>  | <b>8</b> Contributions and grants (Part VIII, line 1h) ..... <b>2,543,436.</b> <b>Prior Year</b> <b>2,073,303.</b> <b>Current Year</b>   |
|   | <b>9</b> Program service revenue (Part VIII, line 2g) ..... <b>1,450,569.</b> <b>1,834,267.</b>  |
|   | <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... <b>41,372.</b> <b>70,550.</b>  |
|   | <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... <b>-163,531.</b> <b>-336,016.</b>   |
|   | <b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... <b>3,871,846.</b> <b>3,642,104.</b>   |
|   | <b>Expenses</b>  |
| <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) ..... <b>0.</b> <b>0.</b>                                     |  |
| <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... <b>2,373,073.</b> <b>2,642,405.</b> |  |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) ..... <b>0.</b> <b>0.</b>                                    |  |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>298,009.</b>  |  |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ..... <b>890,451.</b> <b>1,035,869.</b>                        |  |
| <b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... <b>3,263,524.</b> <b>3,678,274.</b>         |  |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12 ..... <b>608,322.</b> <b>-36,170.</b>                                  |  |
| <b>Net Assets or Fund Balances</b>  | <b>20</b> Total assets (Part X, line 16) ..... <b>4,978,619.</b> <b>Beginning of Current Year</b> <b>5,229,774.</b> <b>End of Year</b>   |
|   | <b>21</b> Total liabilities (Part X, line 26) ..... <b>806,779.</b> <b>806,779.</b> <b>776,093.</b>  |
|   | <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 ..... <b>4,171,840.</b> <b>4,171,840.</b> <b>4,453,681.</b>   |

**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.

|                               |   |                      |      |   |                  |
|-------------------------------|---|----------------------|------|---|------------------|
| <b>Sign Here</b>              | Signature of officer  |                      | Date |   |                  |
|                               | <b>PAMELA ESTES, EXECUTIVE DIRECTOR</b>                                 |                      |      |   |                  |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name  | Preparer's signature | Date | Check if self-employed <input type="checkbox"/> | PTIN             |
|                               | <b>TRITIA FOSTER</b>  |                      |      |   | <b>P02164134</b> |
| <b>Preparer Use Only</b>      | Firm's name   | Firm's EIN           |      | Phone no.                                       |                  |
|                               | <b>DAVIS FARR LLP</b>   | <b>47-3535842</b>    |      | <b>949-474-2020</b>                             |                  |
|                               | Firm's address <b>18201 VON KARMAN AVE, SUITE 1100 IRVINE, CA 92612</b> |                      |      |   |                  |

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO ENABLE ALL YOUNG PEOPLE, ESPECIALLY THOSE WHO NEED US MOST, TO REALIZE THEIR FULL POTENTIAL AS HEALTHY, CARING, AND RESPONSIBLE ADULTS.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 3,061,649. including grants of \$ ) (Revenue \$ 1,834,267. ) SINCE 1952, WE HAVE BEEN AT THE FOREFRONT OF YOUTH DEVELOPMENT. OUR MANDATE IS TO REACH THOSE WHO NEED US MOST AND NEVER TURN AWAY A CHILD FOR FINANCIAL CIRCUMSTANCES. WE PROMOTE THE HEALTHY SOCIAL, EMOTIONAL, PHYSICAL, AND INTELLECTUAL DEVELOPMENT OF YOUNG PEOPLE WITH DIVERSE SOCIAL, ECONOMIC, AND CULTURAL BACKGROUNDS. EACH DAY, WE SERVE OVER 3000 YOUTH FROM LAGUNA BEACH, ALISO VIEJO, LAKE FOREST, & MISSION VIEJO BOTH DURING AND AFTER SCHOOL. WE USE TRAUMA-INFORMED PRACTICES TO MEET EACH CHILD WHERE THEY UNIQUELY ARE AND HELP THEM GAIN THE SKILLS, ATTITUDES, AND SUPPORT SYSTEMS THEY NEED TO THRIVE IN LIFE. WE ADVOCATE FOR THE IMPORTANCE OF PLAY IN YOUNG PEOPLE'S LIVES AND HOW THEY LEARN AND GROW FROM IT. THE IMPACT WE HAVE ON OUR CHILDREN AND FAMILIES IS CENTERED ON BUILDING HEALTHY RELATIONSHIPS, AMONGST OUR CLUB MEMBERS,

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

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

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

4e Total program service expenses 3,061,649.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements, with 'X' marks in the Yes/No columns.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefits, and controlled entities.

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 ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and 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 response boxes. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

**Section A. Governing Body and Management**

|           |  | Yes | No |
|-----------|--|-----|----|
| <b>1a</b> | Enter the number of voting members of the governing body at the end of the tax year<br>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. |     |    |
|           | 1a   | 18  |    |
| <b>b</b>  | Enter the number of voting members included on line 1a, above, who are independent   |     |    |
|           | 1b   | 18  |    |
| <b>2</b>  | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?  |     | X  |
| <b>3</b>  | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?  |     | X  |
| <b>4</b>  | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?   |     | X  |
| <b>5</b>  | Did the organization become aware during the year of a significant diversion of the organization's assets?   |     | X  |
| <b>6</b>  | Did the organization have members or stockholders?   |     | X  |
| <b>7a</b> | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?   |     | X  |
| <b>b</b>  | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?  |     | X  |
| <b>8</b>  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:  |     |    |
| <b>a</b>  | The governing body?  | X   |    |
| <b>b</b>  | Each committee with authority to act on behalf of the governing body?  | X   |    |
| <b>9</b>  | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O   |     | X  |

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records  
**CHRISTOPHER SWITZER - 949-494-2535**  
**1085 LAGUNA CANYON RD, LAGUNA BEACH, CA 92651**

**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, box 6 of 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)<br>Name and title                                       | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |          | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|---|---|-----------------------|---------|--------------|------------------------------|----------|---|--|---|
|   |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former   |   |  |   |
| (1) PAMELA ESTES<br>EXECUTIVE DIRECTOR                      | 40.00   |   |                       | X       |              |                              | 133,518. | 0.  | 13,128.  |   |
| (2) MICHELLE FORTEZZO<br>CHIEF DEVELOPMENT OFFICER          | 40.00   |   |                       | X       |              |                              | 89,211.  | 0.  | 2,364.   |   |
| (3) CHRIS SWITZER<br>FINANCE DIRECTOR                       | 40.00   |   |                       | X       |              |                              | 78,045.  | 0.  | 5,837.   |   |
| (4) ADDIE MCHALE<br>CHIEF OPERATIONS OFFICER                | 40.00   |   |                       | X       |              |                              | 79,103.  | 0.  | 2,055.   |   |
| (5) AYESHA ATTOH MAHAPATRA<br>VICE PRESIDENT                | 1.00  | X   |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (6) DAVE CARTER<br>SAFETY CHAIR                             | 1.00  | X   |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (7) TERRY ANDERSON<br>PRESIDENT                             | 1.00  | X   |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (8) PHYLLIS PHILLIPS<br>PAST PRESIDENT & PHILANTHROPY CHAIR | 1.00  | X   |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (9) KIRK REIDINGER<br>TREASURER                             | 1.00  | X   |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (10) CHERIE APLIN<br>DIRECTOR                               | 1.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (11) KELSEY LAROCHE<br>DIRECTOR                             | 1.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (12) MEGHAN MACGILLVRAY<br>DIRECTOR                         | 1.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (13) MARA NICHOLL<br>DIRECTOR                               | 1.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (14) PAUL POHORESKY<br>DIRECTOR                             | 1.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (15) ASH ALVANDI<br>DIRECTOR                                | 1.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (16) JIMMY AZADIAN<br>DIRECTOR                              | 1.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (17) BRIAN BERGEN<br>DIRECTOR                               | 1.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (18) BRANDEE BIANCHI<br>DIRECTOR                                     | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (19) BILL DOLAN<br>DIRECTOR  | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (20) JEFF MAIN<br>DIRECTOR   | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (21) SELINA SCOTT<br>DIRECTOR  | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (22) MARK SKAIST<br>DIRECTOR   | 1.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| <b>1b Subtotal</b> .....   |   |   |                       |         |              |                              |        | 379,877.  | 0.   | 23,384.   |
| <b>c Total from continuation sheets to Part VII, Section A</b> ..... |   |   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| <b>d Total (add lines 1b and 1c)</b> .....                           |   |   |                       |         |              |                              |        | 379,877.  | 0.   | 23,384.   |

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 |
|---|-----|----|
| 3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....  |     | X  |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> ..... |     | X  |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....                       |     | 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)<br>Name and business address | (B)<br>Description of services | (C)<br>Compensation |
|----------------------------------|--------------------------------|---------------------|
| NONE                             |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |
|                                  |                                |                     |

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)            | (B)                                | (C)                        | (D)  |  |
|--|---|----------------------|----------------|------------------------------------|----------------------------|--|--|
|  |   |                      | Total revenue  | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 |  |
| Contributions, Gifts, Grants and Other Similar Amounts   | <b>1 a</b> Federated campaigns  | <b>1a</b>            |                |                                    |                            |  |  |
|  | <b>b</b> Membership dues  | <b>1b</b>            |                |                                    |                            |  |  |
|  | <b>c</b> Fundraising events   | <b>1c</b>            | 936,290.       |                                    |                            |  |  |
|  | <b>d</b> Related organizations  | <b>1d</b>            |                |                                    |                            |  |  |
|  | <b>e</b> Government grants (contributions)  | <b>1e</b>            | 551,398.       |                                    |                            |  |  |
|  | <b>f</b> All other contributions, gifts, grants, and similar amounts not included above | <b>1f</b>            | 585,615.       |                                    |                            |  |  |
|  | <b>g</b> Noncash contributions included in lines 1a-1f                                  | <b>1g</b>            | \$             |                                    |                            |  |  |
|  | <b>h Total.</b> Add lines 1a-1f   |                      |                | 2,073,303.                         |                            |  |  |
| Program Service Revenue  | <b>2 a</b> PROGRAM ACTIVITES  | <b>Business Code</b> |                |                                    |                            |  |  |
|  |   | 900099               | 1,734,714.     | 1,734,714.                         |                            |  |  |
|  | <b>b</b> MEMBERSHIPS  | 900099               | 99,553.        | 99,553.                            |                            |  |  |
|  | <b>c</b>  |                      |                |                                    |                            |  |  |
|  | <b>d</b>  |                      |                |                                    |                            |  |  |
|  | <b>e</b>  |                      |                |                                    |                            |  |  |
|  | <b>f</b> All other program service revenue  |                      |                |                                    |                            |  |  |
| <b>g Total.</b> Add lines 2a-2f  |   |                      | 1,834,267.     |                                    |                            |  |  |
| Other Revenue  | <b>3</b> Investment income (including dividends, interest, and other similar amounts)   |                      | 62,981.        |                                    |                            | 62,981.  |  |
|  | <b>4</b> Income from investment of tax-exempt bond proceeds                             |                      |                |                                    |                            |  |  |
|  | <b>5</b> Royalties  |                      | 938.           |                                    |                            | 938.   |  |
|  | <b>6 a</b> Gross rents  | <b>6a</b>            | (i) Real       |                                    |                            |  |  |
|  |   |                      | (ii) Personal  |                                    |                            |  |  |
|  |   |                      |                |                                    |                            |  |  |
|  | <b>b</b> Less: rental expenses  | <b>6b</b>            |                |                                    |                            |  |  |
|  | <b>c</b> Rental income or (loss)  | <b>6c</b>            |                |                                    |                            |  |  |
|  | <b>d</b> Net rental income or (loss)  |                      |                |                                    |                            |  |  |
|  | <b>7 a</b> Gross amount from sales of assets other than inventory                       | <b>7a</b>            | (i) Securities | 183,313.                           |                            |  |  |
|  |   |                      | (ii) Other     |                                    |                            |  |  |
|  |   |                      |                |                                    |                            |  |  |
|  | <b>b</b> Less: cost or other basis and sales expenses                                   | <b>7b</b>            | 175,744.       |                                    |                            |  |  |
|  | <b>c</b> Gain or (loss)   | <b>7c</b>            | 7,569.         |                                    |                            |  |  |
|  | <b>d</b> Net gain or (loss)   |                      |                | 7,569.                             |                            | 7,569.   |  |
| <b>8 a</b> Gross income from fundraising events (not including \$ 936,290. of contributions reported on line 1c). See Part IV, line 18 | <b>8a</b>   |                      | 12,058.        |                                    |                            |  |  |
|  |   |                      | 365,680.       |                                    |                            |  |  |
|  |   |                      |                |                                    |                            |  |  |
| <b>b</b> Less: direct expenses   | <b>8b</b>   |                      |                |                                    |                            |  |  |
| <b>c</b> Net income or (loss) from fundraising events  |   |                      | -353,622.      |                                    | -353,622.                  |  |  |
| <b>9 a</b> Gross income from gaming activities. See Part IV, line 19   | <b>9a</b>   |                      |                |                                    |                            |  |  |
|  |   |                      |                |                                    |                            |  |  |
|  |   |                      |                |                                    |                            |  |  |
| <b>b</b> Less: direct expenses   | <b>9b</b>   |                      |                |                                    |                            |  |  |
| <b>c</b> Net income or (loss) from gaming activities   |   |                      |                |                                    |                            |  |  |
| <b>10 a</b> Gross sales of inventory, less returns and allowances  | <b>10a</b>  |                      | 33,288.        |                                    |                            |  |  |
|  |   |                      | 16,620.        |                                    |                            |  |  |
|  |   |                      |                |                                    |                            |  |  |
| <b>b</b> Less: cost of goods sold  | <b>10b</b>  |                      |                |                                    |                            |  |  |
| <b>c</b> Net income or (loss) from sales of inventory  |   |                      | 16,668.        | 16,668.                            |                            |  |  |
| Miscellaneous Revenue  | <b>11 a</b>   | <b>Business Code</b> |                |                                    |                            |  |  |
|  | <b>b</b>  |                      |                |                                    |                            |  |  |
|  | <b>c</b>  |                      |                |                                    |                            |  |  |
|  | <b>d</b> All other revenue  |                      |                |                                    |                            |  |  |
|  | <b>e Total.</b> Add lines 11a-11d   |                      |                |                                    |                            |  |  |
| <b>12 Total revenue.</b> See instructions  |   |                      | 3,642,104.     | 1,850,935.                         | 0.                         | -282,134.  |  |

**Part IX Statement of Functional Expenses**

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

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

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...   |                       |                                 |  |                             |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....  |                       |                                 |  |                             |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....   |                       |                                 |  |                             |
| 4 Benefits paid to or for members .....  |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees .....   |                       |                                 |  |                             |
| 6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....   | 403,261.              | 246,533.                        | 73,382.                                | 83,346.                     |
| 7 Other salaries and wages .....   | 1,968,681.            | 1,782,179.                      | 90,080.                                | 96,422.                     |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)   | 13,642.               | 9,664.                          | 3,194.                                 | 784.                        |
| 9 Other employee benefits .....  | 65,769.               | 44,807.                         | 13,238.                                | 7,724.                      |
| 10 Payroll taxes .....   | 191,052.              | 164,655.                        | 12,085.                                | 14,312.                     |
| 11 Fees for services (nonemployees):   |                       |                                 |  |                             |
| a Management .....   |                       |                                 |  |                             |
| b Legal .....  |                       |                                 |  |                             |
| c Accounting .....   |                       |                                 |  |                             |
| d Lobbying .....   |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17  |                       |                                 |  |                             |
| f Investment management fees .....   | 12,057.               |                                 | 12,057.                                |                             |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)   | 110,149.              | 26,485.                         | 18,505.                                | 65,159.                     |
| 12 Advertising and promotion .....   | 27,894.               | 15,938.                         | 7,954.                                 | 4,002.                      |
| 13 Office expenses .....   | 13,749.               | 7,909.                          | 4,979.                                 | 861.                        |
| 14 Information technology .....  |                       |                                 |  |                             |
| 15 Royalties .....   |                       |                                 |  |                             |
| 16 Occupancy .....   | 121,914.              | 106,911.                        | 7,300.                                 | 7,703.                      |
| 17 Travel .....  | 29,325.               | 28,607.                         | 718.                                   |                             |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...  |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings .....  |                       |                                 |  |                             |
| 20 Interest .....  |                       |                                 |  |                             |
| 21 Payments to affiliates .....  |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization .....   | 173,879.              | 173,879.                        |  |                             |
| 23 Insurance .....   | 124,922.              | 106,846.                        | 8,524.                                 | 9,552.                      |
| 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 <b>PROGRAM SUPPLIES</b>  | 169,360.              | 166,662.                        | 2,698.                                 |                             |
| b <b>REPAIRS AND MAINTENANCE</b>   | 106,608.              | 101,896.                        | 89.                                    | 4,623.                      |
| c <b>MISCELLANEOUS</b>   | 92,922.               | 39,724.                         | 50,895.                                | 2,303.                      |
| d <b>TRAINING</b>  | 37,206.               | 25,443.                         | 11,763.                                |                             |
| e All other expenses .....   | 15,884.               | 13,511.                         | 1,155.                                 | 1,218.                      |
| <b>25 Total functional expenses.</b> Add lines 1 through 24e   | <b>3,678,274.</b>     | <b>3,061,649.</b>               | <b>318,616.</b>                        | <b>298,009.</b>             |
| 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)<br>Beginning of year |            | (B)<br>End of year    |
|---|--|--------------------------|------------|-----------------------|
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing .....   | 551,631.                 | <b>1</b>   | 507,966.              |
|   | <b>2</b> Savings and temporary cash investments .....  | 803,666.                 | <b>2</b>   | 890,287.              |
|   | <b>3</b> Pledges and grants receivable, net .....  | 81,088.                  | <b>3</b>   | 228,900.              |
|   | <b>4</b> Accounts receivable, net .....  | 135,616.                 | <b>4</b>   | 96,970.               |
|   | <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 ..... |                          | <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) .....   |                          | <b>6</b>   |                       |
|   | <b>7</b> Notes and loans receivable, net .....   |                          | <b>7</b>   |                       |
|   | <b>8</b> Inventories for sale or use .....   |                          | <b>8</b>   |                       |
|   | <b>9</b> Prepaid expenses and deferred charges .....   | 87,455.                  | <b>9</b>   | 48,848.               |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | <b>10a</b> 3,896,357.    |            |                       |
|   | <b>b</b> Less: accumulated depreciation .....  | <b>10b</b> 2,150,699.    | 1,839,395. | <b>10c</b> 1,745,658. |
|   | <b>11</b> Investments - publicly traded securities .....   | 1,479,768.               | <b>11</b>  | 1,711,145.            |
|   | <b>12</b> Investments - other securities. See Part IV, line 11 .....   |                          | <b>12</b>  |                       |
|   | <b>13</b> Investments - program-related. See Part IV, line 11 .....  |                          | <b>13</b>  |                       |
|   | <b>14</b> Intangible assets .....  |                          | <b>14</b>  |                       |
|   | <b>15</b> Other assets. See Part IV, line 11 .....   |                          | <b>15</b>  |                       |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) ..... | 4,978,619.   | <b>16</b>                | 5,229,774. |                       |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses .....  | 220,980.                 | <b>17</b>  | 206,152.              |
|   | <b>18</b> Grants payable .....   |                          | <b>18</b>  |                       |
|   | <b>19</b> Deferred revenue .....   | 35,260.                  | <b>19</b>  | 50,231.               |
|   | <b>20</b> Tax-exempt bond liabilities .....  |                          | <b>20</b>  |                       |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....  |                          | <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 .....     |                          | <b>22</b>  |                       |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties .....   |                          | <b>23</b>  |                       |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties .....   | 22,418.                  | <b>24</b>  | 6,790.                |
|   | <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 .....  | 528,121.                 | <b>25</b>  | 512,920.              |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 .....   | 806,779.                 | <b>26</b>  | 776,093.              |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>   |                          |            |                       |
|   | <b>27</b> Net assets without donor restrictions .....  | 2,876,066.               | <b>27</b>  | 3,085,173.            |
|   | <b>28</b> Net assets with donor restrictions .....   | 1,295,774.               | <b>28</b>  | 1,368,508.            |
|   | <b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>  |                          |            |                       |
|   | <b>29</b> Capital stock or trust principal, or current funds .....   |                          | <b>29</b>  |                       |
|   | <b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....   |                          | <b>30</b>  |                       |
|   | <b>31</b> Retained earnings, endowment, accumulated income, or other funds .....   |                          | <b>31</b>  |                       |
|   | <b>32</b> Total net assets or fund balances .....  | 4,171,840.               | <b>32</b>  | 4,453,681.            |
|   | <b>33</b> Total liabilities and net assets/fund balances .....   | 4,978,619.               | <b>33</b>  | 5,229,774.            |

**Part XI Reconciliation of Net Assets**

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

|    |  |    |            |
|----|--|----|------------|
| 1  | Total revenue (must equal Part VIII, column (A), line 12)  | 1  | 3,642,104. |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 3,678,274. |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | -36,170.   |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | 4  | 4,171,840. |
| 5  | Net unrealized gains (losses) on investments   | 5  | 159,631.   |
| 6  | Donated services and use of facilities   | 6  | 158,380.   |
| 7  | Investment expenses  | 7  |            |
| 8  | Prior period adjustments   | 8  |            |
| 9  | Other changes in net assets or fund balances (explain on Schedule O)   | 9  | 0.         |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 4,453,681. |

**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?   |     | X  |
| 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  |     |    |
| b Were the organization's financial statements audited by an independent accountant?   | X   |    |
| 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   |     |    |
| 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? | X   |    |
| If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.  |     |    |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?   |     | 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     |     |    |

Form 990 (2023)





**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) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....  | 919,177. | 1321625. | 2287341. | 2516436. | 2073303. | 9117882.  |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....   | 66,727.  | 13,860.  | 30,870.  | 27,000.  | 243,000. | 381,457.  |
| <b>4 Total.</b> Add lines 1 through 3 .....  | 985,904. | 1335485. | 2318211. | 2543436. | 2316303. | 9499339.  |
| <b>5</b> 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) ..... |          |          |          |          |          | 418,872.  |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |          |          |          |          |          | 9080467.  |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)   | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total                |
|---|----------|----------|----------|----------|----------|--------------------------|
| <b>7</b> Amounts from line 4 .....  | 985,904. | 1335485. | 2318211. | 2543436. | 2316303. | 9499339.                 |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....  | 47,305.  | 40,477.  | 34,738.  | 37,534.  | 63,919.  | 223,973.                 |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....   |          |          |          |          |          |                          |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....   |          |          |          |          |          |                          |
| <b>11 Total support.</b> Add lines 7 through 10   |          |          |          |          |          | 9723312.                 |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) .....   |          |          |          |          | 12       | 6,349,290.               |
| <b>13 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 <b>stop here</b> ..... |          |          |          |          |          | <input type="checkbox"/> |

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

|   |           |                                     |
|---|-----------|-------------------------------------|
| <b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) .....   | <b>14</b> | 93.39 %                             |
| <b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 .....  | <b>15</b> | 92.98 %                             |
| <b>16a 33 1/3% support test - 2023.</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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....  |           | <input checked="" type="checkbox"/> |
| <b>b 33 1/3% support test - 2022.</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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....   |           | <input type="checkbox"/>            |
| <b>17a 10% -facts-and-circumstances test - 2023.</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 <b>stop here.</b> 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 - 2022.</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 <b>stop here.</b> 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>18 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**

| Calendar year (or fiscal year beginning in)   | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....   |          |          |          |          |          |           |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose ..... |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 .....   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b .....  |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)  | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 .....   |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ..... |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....                           |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b .....   |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....      |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....                                  |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, 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**

|   |           |   |
|---|-----------|---|
| <b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) ..... | <b>15</b> | % |
| <b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 .....                       | <b>16</b> | % |

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

|  |           |   |
|--|-----------|---|
| <b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) ..... | <b>17</b> | % |
| <b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17 .....                         | <b>18</b> | % |

**19a 33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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



**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Contains questions 11a, 11b, 11c regarding gift acceptance.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains questions 1 and 2 regarding governing body powers and organization benefits.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains question 1 regarding directors/trustees of supported organizations.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains questions 1, 2, 3 regarding support provided, officers, and investment policies.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains questions 1-3 regarding the Integral Part Test and activities test.

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

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

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

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

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

| <b>Section D - Distributions</b> |   | <b>Current Year</b> |
|----------------------------------|---|---------------------|
| <b>1</b>                         | Amounts paid to supported organizations to accomplish exempt purposes   | <b>1</b>            |
| <b>2</b>                         | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity               | <b>2</b>            |
| <b>3</b>                         | Administrative expenses paid to accomplish exempt purposes of supported organizations   | <b>3</b>            |
| <b>4</b>                         | Amounts paid to acquire exempt-use assets   | <b>4</b>            |
| <b>5</b>                         | Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )  | <b>5</b>            |
| <b>6</b>                         | Other distributions ( <i>describe in Part VI</i> ). See instructions.   | <b>6</b>            |
| <b>7</b>                         | <b>Total annual distributions.</b> Add lines 1 through 6.   | <b>7</b>            |
| <b>8</b>                         | Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions. | <b>8</b>            |
| <b>9</b>                         | Distributable amount for 2023 from Section C, line 6  | <b>9</b>            |
| <b>10</b>                        | Line 8 amount divided by line 9 amount  | <b>10</b>           |

| <b>Section E - Distribution Allocations</b> (see instructions)   | <b>(i)<br/>Excess Distributions</b> | <b>(ii)<br/>Underdistributions<br/>Pre-2023</b> | <b>(iii)<br/>Distributable<br/>Amount for 2023</b> |
|--|-------------------------------------|---|--|
| <b>1</b> Distributable amount for 2023 from Section C, line 6  |                                     |   |  |
| <b>2</b> Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.   |                                     |   |  |
| <b>3</b> Excess distributions carryover, if any, to 2023   |                                     |   |  |
| <b>a</b> From 2018   |                                     |   |  |
| <b>b</b> From 2019   |                                     |   |  |
| <b>c</b> From 2020   |                                     |   |  |
| <b>d</b> From 2021   |                                     |   |  |
| <b>e</b> From 2022   |                                     |   |  |
| <b>f</b> <b>Total</b> of lines 3a through 3e   |                                     |   |  |
| <b>g</b> Applied to underdistributions of prior years  |                                     |   |  |
| <b>h</b> Applied to 2023 distributable amount  |                                     |   |  |
| <b>i</b> Carryover from 2018 not applied (see instructions)  |                                     |   |  |
| <b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.  |                                     |   |  |
| <b>4</b> Distributions for 2023 from Section D, line 7: \$   |                                     |   |  |
| <b>a</b> Applied to underdistributions of prior years  |                                     |   |  |
| <b>b</b> Applied to 2023 distributable amount  |                                     |   |  |
| <b>c</b> Remainder. Subtract lines 4a and 4b from line 4.  |                                     |   |  |
| <b>5</b> Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. |                                     |   |  |
| <b>6</b> Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.                        |                                     |   |  |
| <b>7</b> <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.   |                                     |   |  |
| <b>8</b> Breakdown of line 7:  |                                     |   |  |
| <b>a</b> Excess from 2019  |                                     |   |  |
| <b>b</b> Excess from 2020  |                                     |   |  |
| <b>c</b> Excess from 2021  |                                     |   |  |
| <b>d</b> Excess from 2022  |                                     |   |  |
| <b>e</b> Excess from 2023  |                                     |   |  |

Schedule A (Form 990) 2023

**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.)

Horizontal lines for supplemental information input.

**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

**2023**

Name of the organization

**BOYS & GIRLS CLUB OF LAGUNA BEACH**

Employer identification number

**95-1878822**

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), 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).

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

Schedule B (Form 990) (2023)

|  |   |
|--|---|
| Name of organization<br><br><b>BOYS &amp; GIRLS CLUB OF LAGUNA BEACH</b> | Employer identification number<br><br><b>95-1878822</b> |
|--|---|

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a)<br>No. | (b)<br>Name, address, and ZIP + 4  | (c)<br>Total contributions | (d)<br>Type of contribution   |
|------------|--|----------------------------|---|
| 1          | <u>JIM AND VICKI CLICK</u><br><br><u>6403 E. MIRAMAR DRIVE</u><br><br><u>TUCSON, AZ 85715</u>                                | \$ <u>100,000.</u>         | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 2          | <u>LAGUNA BEACH COMMUNITY FOUNDATION</u><br><br><u>580 BROADWAY STREET SUITE 204</u><br><br><u>LAGUNA BEACH, CA 92651</u>    | \$ <u>50,000.</u>          | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 3          | <u>MASSEN GREENE FOUNDATION</u><br><br><u>24881 ALICIA PARKWAY SUITE E-349</u><br><br><u>LAGUNA HILLS, CA 92653</u>          | \$ <u>75,000.</u>          | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 4          | <u>NANCY MYERS</u><br><br><u>32932 PCH, 14-273</u><br><br><u>DANA POINT, CA 92629</u>  | \$ <u>50,000.</u>          | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 5          | <u>ORANGE COUNTY COMMUNITY FOUNDATION</u><br><br><u>19200 VON KARMAN AVENUE SUITE 700</u><br><br><u>IRVINE, CA 92612</u>     | \$ <u>60,000.</u>          | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |
| 6          | <u>UNITED STATES DEPARTMENT OF THE TREASURY</u><br><br><u>1500 PENNSYLVANIA AVENUE NW</u><br><br><u>WASHINGTON, DC 20220</u> | \$ <u>226,013.</u>         | Person <input checked="" type="checkbox"/><br>Payroll <input type="checkbox"/><br>Noncash <input type="checkbox"/><br>(Complete Part II for noncash contributions.) |

|  |   |
|--|---|
| Name of organization<br><br><b>BOYS &amp; GIRLS CLUB OF LAGUNA BEACH</b> | Employer identification number<br><br><b>95-1878822</b> |
|--|---|

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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



|  |   |
|--|---|
| Name of organization<br><br><b>BOYS &amp; GIRLS CLUB OF LAGUNA BEACH</b> | Employer identification number<br><br><b>95-1878822</b> |
|--|---|

**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 info. once.) \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization BOYS & GIRLS CLUB OF LAGUNA BEACH Employer identification number 95-1878822

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 and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 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 in 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                     | 1,370,665.       | 1,557,989.     | 1,459,443.         | 1,334,967.           | 1,148,619.          |
| b Contributions                                  |                  | 150,000.       |                    |                      |                     |
| c Net investment earnings, gains, and losses     | 191,438.         | -280,323.      | 150,545.           | 211,475.             | 215,799.            |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs | 56,157.          | 57,001.        | 51,999.            | 86,999.              | 29,451.             |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            | 1,505,946.       | 1,370,665.     | 1,557,989.         | 1,459,443.           | 1,334,967.          |

- 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?  | X   |    |
| (ii) Related organizations?   |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> |     |    |
- 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   |                                      | 112,710.                        |                              | 112,710.       |
| b Buildings   |                                      | 3,314,285.                      | 1,850,603.                   | 1,463,682.     |
| c Leasehold improvements  |                                      |                                 |                              |                |
| d Equipment   |                                      | 426,280.                        | 269,688.                     | 156,592.       |
| e Other   |                                      | 43,082.                         | 30,408.                      | 12,674.        |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) |                                      |                                 |                              | 1,745,658.     |

**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 .....   |                |   |
| (2) Closely held equity interests .....                                 |                |   |
| (3) Other .....   |                |   |
| (A)   |                |   |
| (B)   |                |   |
| (C)   |                |   |
| (D)   |                |   |
| (E)   |                |   |
| (F)   |                |   |
| (G)   |                |   |
| (H)   |                |   |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B)) |                |   |

**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> (Col. (b) must equal Form 990, Part X, line 13, col. (B)) |                |   |

**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, line 15, col. (B)) |                |

**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  |                |
| (2) EIDL LOAN   | 499,900.       |
| (3) OPERATING LEASE LIABILITY   | 13,020.        |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)) | 512,920.       |

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

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

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

|   |   |    |            |            |
|---|---|----|------------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements        |    | 1          | 4,049,298. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12:             |    |            |            |
| a | Net unrealized gains (losses) on investments                                    | 2a | 159,631.   |            |
| b | Donated services and use of facilities  | 2b | 243,000.   |            |
| c | Recoveries of prior year grants   | 2c |            |            |
| d | Other (Describe in Part XIII.)  | 2d |            |            |
| e | Add lines 2a through 2d   | 2e | 402,631.   |            |
| 3 | Subtract line 2e from line 1  | 3  | 3,646,667. |            |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1:            |    |            |            |
| a | Investment expenses not included on Form 990, Part VIII, line 7b                | 4a | 12,057.    |            |
| b | Other (Describe in Part XIII.)  | 4b | -16,620.   |            |
| c | Add lines 4a and 4b   | 4c | -4,563.    |            |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5  | 3,642,104. |            |

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

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

|   |  |    |            |            |
|---|--|----|------------|------------|
| 1 | Total expenses and losses per audited financial statements                       |    | 1          | 3,767,457. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25:                |    |            |            |
| a | Donated services and use of facilities   | 2a | 84,620.    |            |
| b | Prior year adjustments   | 2b |            |            |
| c | Other losses   | 2c |            |            |
| d | Other (Describe in Part XIII.)   | 2d | 16,620.    |            |
| e | Add lines 2a through 2d  | 2e | 101,240.   |            |
| 3 | Subtract line 2e from line 1   | 3  | 3,666,217. |            |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1:               |    |            |            |
| a | Investment expenses not included on Form 990, Part VIII, line 7b                 | 4a | 12,057.    |            |
| b | Other (Describe in Part XIII.)   | 4b |            |            |
| c | Add lines 4a and 4b  | 4c | 12,057.    |            |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5  | 3,678,274. |            |

**Part XIII Supplemental Information**

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

**PART X, LINE 2:**

THE BOYS AND GIRLS CLUB OF LAGUNA BEACH IS EXEMPT FROM FEDERAL INCOME AND CALIFORNIA FRANCHISE TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND SECTION 23701(D) OF THE STATE REVENUE AND TAXATION CODE, RESPECTIVELY. THE CLUB'S FORMS 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, ARE SUBJECT TO EXAMINATION BY THE IRS, GENERALLY FOR THREE YEARS AFTER THEY ARE FILED. THE CLUB'S FORMS 199, CALIFORNIA EXEMPT ORGANIZATION ANNUAL INFORMATION RETURN, ARE SUBJECT TO EXAMINATION BY THE FTB, GENERALLY FOR FOUR YEARS AFTER THEY ARE FILED.

**PART XI, LINE 4B - OTHER ADJUSTMENTS:**

MERCHANDISE EXPENSE -16,620.

**Part XIII** Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

MERCHANDISE EXPENSE 16,620.



**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<br>(add col. (a) through<br>col. (c)) |          |
|-----------------|--|---|---------------------------|---------------------|--|----------|
|                 |  | GALA<br>(event type)  | THE RANCH<br>(event type) | 2<br>(total number) |  |          |
| Revenue         | 1  | Gross receipts  | 610,217.                  | 222,490.            | 115,641.   | 948,348. |
|                 | 2  | Less: Contributions   | 602,458.                  | 219,661.            | 114,171.   | 936,290. |
|                 | 3  | Gross income (line 1 minus line 2)                          | 7,759.                    | 2,829.              | 1,470.   | 12,058.  |
| Direct Expenses | 4  | Cash prizes   |                           |                     |  |          |
|                 | 5  | Noncash prizes  | 696.                      | 86.                 | 586.   | 1,368.   |
|                 | 6  | Rent/facility costs   | 121,458.                  | 5,402.              | 20,484.  | 147,344. |
|                 | 7  | Food and beverages  | 790.                      | 683.                | 5,508.   | 6,981.   |
|                 | 8  | Entertainment   | 3,950.                    | 20,292.             | 500.   | 24,742.  |
|                 | 9  | Other direct expenses                                       | 94,666.                   | 71,986.             | 18,593.  | 185,245. |
|                 | 10   | Direct expense summary. Add lines 4 through 9 in column (d) |                           |                     |  | 365,680. |
| 11              | Net income summary. Subtract line 10 from line 3, column (d) |   |                           |                     | -353,622.  |          |

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_





**Part IV** Supplemental Information *(continued)*

Lined area for supplemental information.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

BOYS & GIRLS CLUB OF LAGUNA BEACH

Employer identification number

95-1878822

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

TEAM MEMBERS, VOLUNTEERS, DONORS, AND PARTNER AGENCIES.

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

TAX PREPARER EMAILS A COPY OF THE FINAL VERSION OF FORM 990 TO THE DIRECTOR  
OF FINANCE & ADMINISTRATION FOR DISTRIBUTION TO MEMBERS OF THE EXECUTIVE  
COMMITTEE FOR REVIEW BEFORE IT IS FILED.

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

BOYS & GIRLS CLUB OF LAGUNA BEACH - CONFLICT OF INTEREST POLICY

A. REASON FOR STATEMENT

THE BOYS & GIRLS CLUB OF LAGUNA BEACH, AS A NONPROFIT, TAX-EXEMPT  
ORGANIZATION, DEPENDS ON CHARITABLE CONTRIBUTIONS FROM THE PUBLIC.  
MAINTENANCE OF ITS TAX-EXEMPT STATUS IS IMPORTANT BOTH FOR ITS CONTINUED  
FINANCIAL STABILITY AND FOR THE RECEIPT OF CONTRIBUTIONS AND PUBLIC  
SUPPORT. THEREFORE, THE OPERATIONS OF THE BOYS & GIRLS CLUB OF LAGUNA BEACH  
FIRST MUST FULFILL ALL LEGAL REQUIREMENTS. THEY ALSO DEPEND ON THE PUBLIC  
TRUST AND THUS ARE SUBJECT TO SCRUTINY BY AND ACCOUNTABILITY TO BOTH  
GOVERNMENTAL AUTHORITIES AND MEMBERS OF THE PUBLIC.

CONSEQUENTLY, THERE EXISTS BETWEEN BOYS & GIRLS CLUB OF LAGUNA BEACH AND  
ITS BOARD, OFFICERS, AND MANAGEMENT EMPLOYEES A FIDUCIARY DUTY THAT CARRIES  
WITH IT A BROAD AND UNBENDING DUTY OF LOYALTY AND FIDELITY. THE BOARD,  
OFFICERS, AND MANAGEMENT EMPLOYEES HAVE THE RESPONSIBILITY OF ADMINISTERING  
THE AFFAIRS OF THE BOYS & GIRLS CLUB OF LAGUNA BEACH HONESTLY AND  
PRUDENTLY, AND OF EXERCISING THEIR BEST CARE, SKILL, AND JUDGMENT FOR THE

SOLE BENEFIT OF THE BOYS & GIRLS CLUB OF LAGUNA BEACH. THOSE PERSONS SHALL

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Schedule O (Form 990) 2023

LHA 332211 11-14-23

|  |   |
|--|---|
| Name of the organization<br><b>BOYS &amp; GIRLS CLUB OF LAGUNA BEACH</b> | Employer identification number<br><b>95-1878822</b> |
|--|---|

EXERCISE THE UTMOST GOOD FAITH IN ALL TRANSACTIONS INVOLVED IN THEIR DUTIES, AND THEY SHALL NOT USE THEIR POSITIONS WITH THE BOYS & GIRLS CLUB OF LAGUNA BEACH OR KNOWLEDGE GAINED THERE FROM FOR THEIR PERSONAL BENEFIT. THE INTERESTS OF THE CLUB MUST HAVE THE FIRST PRIORITY IN ALL DECISIONS AND ACTIONS.

B. PERSONS CONCERNED

THIS STATEMENT IS DIRECTED NOT ONLY TO BOARD MEMBERS AND OFFICERS, BUT TO ALL EMPLOYEES WHO CAN INFLUENCE THE ACTIONS OF THE BOYS & GIRLS CLUB OF LAGUNA BEACH. FOR EXAMPLE, THIS INCLUDES ALL WHO MAKE PURCHASING DECISIONS, ALL OTHER PERSONS WHO MIGHT BE DESCRIBED AS "MANAGEMENT PERSONNEL," AND ALL WHO HAVE PROPRIETARY INFORMATION CONCERNING THE BOYS & GIRLS CLUB OF LAGUNA BEACH.

C. KEY AREAS IN WHICH CONFLICT MAY ARISE

CONFLICTS OF INTEREST MAY ARISE IN THE RELATIONS OF DIRECTORS, OFFICERS, AND MANAGEMENT EMPLOYEES WITH ANY OF THE FOLLOWING THIRD PARTIES:

- PERSONS AND FIRMS SUPPLYING GOODS AND SERVICES TO THE BOYS & GIRLS CLUB OF LAGUNA BEACH
- PERSONS AND FIRMS FROM WHOM THE BOYS & GIRLS CLUB OF LAGUNA BEACH LEASES PROPERTY AND EQUIPMENT
- PERSONS AND FIRMS WITH WHOM THE BOYS & GIRLS CLUB OF LAGUNA BEACH IS DEALING OR PLANNING TO DEAL IN CONNECTION WITH THE GIFT, PURCHASE OR SALE OF REAL ESTATE, SECURITIES, OR OTHER PROPERTY
- COMPETING OR AFFINITY ORGANIZATIONS
- DONORS AND OTHERS SUPPORTING THE BOYS & GIRLS CLUB OF LAGUNA BEACH
- FAMILY MEMBERS, FRIENDS, AND OTHER EMPLOYEES

|  |   |
|--|---|
| Name of the organization<br><b>BOYS &amp; GIRLS CLUB OF LAGUNA BEACH</b> | Employer identification number<br><b>95-1878822</b> |
|--|---|

D. NATURE OF CONFLICTING INTEREST

A MATERIAL CONFLICTING INTEREST MAY BE DEFINED AS AN INTEREST, DIRECT OR INDIRECT, WITH ANY PERSONS AND FIRMS MENTIONED IN SECTIONS A, B, AND C. SUCH AN INTEREST MIGHT ARISE, FOR EXAMPLE, THROUGH

- OWNING STOCK OR HOLDING DEBT OR OTHER PROPRIETARY INTERESTS IN ANY THIRD PARTY DEALING WITH THE BOYS & GIRLS CLUB OF LAGUNA BEACH
- HOLDING OFFICE, SERVING ON THE BOARD, PARTICIPATING IN MANAGEMENT, OR BEING OTHERWISE EMPLOYED (OR FORMERLY EMPLOYED) BY ANY THIRD PARTY DEALING WITH THE BOYS & GIRLS CLUB OF LAGUNA BEACH
- RECEIVING REMUNERATION FOR SERVICES WITH RESPECT TO INDIVIDUAL TRANSACTIONS INVOLVING THE BOYS & GIRLS CLUB OF LAGUNA BEACH
- USING THE BOYS & GIRLS CLUB OF LAGUNA BEACH'S TIME, PERSONNEL, EQUIPMENT, SUPPLIES, OR GOOD WILL OTHER THAN FOR APPROVED BOYS & GIRLS CLUB OF LAGUNA BEACH ACTIVITIES, PROGRAMS, AND PURPOSES
- RECEIVING PERSONAL GIFTS OR LOANS FROM THIRD PARTIES DEALING WITH THE BOYS & GIRLS CLUB OF LAGUNA BEACH. RECEIPT OF ANY GIFT IS DISAPPROVED EXCEPT GIFTS OF NOMINAL VALUE THAT COULD NOT BE REFUSED WITHOUT DISCOURTESY. NO PERSONAL GIFT OF MONEY SHOULD EVER BE ACCEPTED.

E. INTERPRETATION OF THIS STATEMENT OF POLICY

THE AREAS OF CONFLICTING INTEREST LISTED IN SECTIONS A, B, AND C AND THE RELATIONS IN THOSE AREAS THAT MAY GIVE RISE TO CONFLICT, AS LISTED IN SECTION D, ARE NOT EXHAUSTIVE. CONCEIVABLY, CONFLICTS MIGHT ARISE IN OTHER AREAS OR THROUGH OTHER RELATIONS. IT IS ASSUMED THAT THE TRUSTEES, OFFICERS, AND MANAGEMENT EMPLOYEES WILL RECOGNIZE SUCH AREAS AND RELATION BY ANALOGY.

THE FACT THAT ONE OF THE INTERESTS DESCRIBED IN SECTION D EXISTS DOES NOT NECESSARILY MEAN THAT A CONFLICT EXISTS; OR THAT THE CONFLICT, IF IT

|   |  |
|---|--|
| Name of the organization<br>BOYS & GIRLS CLUB OF LAGUNA BEACH | Employer identification number<br>95-1878822 |
|---|--|

EXISTS, IS MATERIAL ENOUGH TO BE OF PRACTICAL IMPORTANCE; OR THAT THE CONFLICT, IF MATERIAL ENOUGH, UPON FULL DISCLOSURE OF ALL RELEVANT FACTS AND CIRCUMSTANCES IS NECESSARILY ADVERSE TO THE INTERESTS OF THE BOYS & GIRLS CLUB OF LAGUNA BEACH.

HOWEVER, IT IS THE POLICY OF THE BOARD THAT THE EXISTENCE OF ANY OF THE INTERESTS DESCRIBED IN SECTION D SHALL BE DISCLOSED ON A TIMELY BASIS AND ALWAYS BEFORE ANY TRANSACTION IS CONSUMMATED. IT SHALL BE THE CONTINUING RESPONSIBILITY OF BOARD, OFFICERS, AND MANAGEMENT EMPLOYEES TO SCRUTINIZE THEIR TRANSACTIONS AND OUTSIDE BUSINESS INTERESTS AND RELATIONSHIPS FOR POTENTIAL CONFLICTS AND TO IMMEDIATELY MAKE SUCH DISCLOSURES.

#### F. DISCLOSURE POLICY AND PROCEDURE

DISCLOSURE SHOULD BE MADE ACCORDING TO THE BOYS & GIRLS CLUB OF LAGUNA BEACH STANDARDS. TRANSACTIONS WITH RELATED PARTIES MAY BE UNDERTAKEN ONLY IF ALL OF THE FOLLOWING ARE OBSERVED:

1. A MATERIAL TRANSACTION IS FULLY DISCLOSED IN THE AUDITED FINANCIAL STATEMENTS OF THE ORGANIZATION;
2. THE RELATED PARTY IS EXCLUDED FROM THE DISCUSSION AND APPROVAL OF SUCH TRANSACTION;
3. A COMPETITIVE BID OR COMPARABLE VALUATION EXISTS; AND
4. THE ORGANIZATION'S BOARD HAS ACTED UPON AND DEMONSTRATED THAT THE TRANSACTION IS IN THE BEST INTEREST OF THE ORGANIZATION.

STAFF DISCLOSURES SHOULD BE MADE TO THE CHIEF PROFESSIONAL OFFICER (CPO) (OR IF HE OR SHE IS THE ONE WITH THE CONFLICT, THEN TO THE EXECUTIVE COMMITTEE), WHO SHALL DETERMINE WHETHER A CONFLICT EXISTS AND IS MATERIAL, AND IF THE MATTERS ARE MATERIAL, BRING THEM TO THE ATTENTION OF THE DESIGNATED COMMITTEE.

DISCLOSURE INVOLVING DIRECTORS SHOULD BE MADE TO THE EXECUTIVE COMMITTEE.

|   |  |
|---|--|
| Name of the organization<br>BOYS & GIRLS CLUB OF LAGUNA BEACH | Employer identification number<br>95-1878822 |
|---|--|

THE BOARD SHALL DETERMINE WHETHER A CONFLICT EXISTS AND IS MATERIAL, AND IN THE PRESENCE OF AN EXISTING MATERIAL CONFLICT, WHETHER THE CONTEMPLATED TRANSACTION MAY BE AUTHORIZED AS JUST, FAIR, AND REASONABLE TO THE BOYS & GIRLS CLUB OF LAGUNA BEACH. THE DECISION OF THE BOARD ON THESE MATTERS WILL REST IN ITS MEMBERS' SOLE DISCRETION, AND THEIR CONCERN MUST BE THE WELFARE OF THE BOYS & GIRLS CLUB OF LAGUNA BEACH AND THE ADVANCEMENT OF ITS PURPOSE.

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

THE EXECUTIVE BOARD PROVIDES A COMPENSATION RECOMMENDATION FOR EXECUTIVE DIRECTOR, OFFICERS AND OTHER KEY EMPLOYEES FOR THE WHOLE BOARD FOR APPROVAL. THE RECOMMENDATION IS DETERMINED BY DATA FROM OTHER ORANGE COUNTY NON PROFITS AND CLUB OFFICERS AND EXECUTIVES.

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

THE ORGANIZATION MAKES THEIR FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST AS WELL AS FILING THEIR FINANCIAL INFORMATION WITH THE CALIFORNIA REGISTRY OF CHARITABLE TRUSTS.

FORM 990 PART X11 LINE 2C

THE AUDIT OVERSIGHT PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

# California Exempt Organization Annual Information Return

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) \_\_\_\_\_, and ending (mm/dd/yyyy) \_\_\_\_\_

Corporation/Organization name  
**BOYS & GIRLS CLUB OF LAGUNA BEACH**

California corporation number  
**0261475**

Additional information. See instructions.

FEIN  
**95-1878822**

Street address (suite or room)  
**1085 LAGUNA CANYON ROAD**

PMB no.

City  
**LAGUNA BEACH**

State  
**CA**

ZIP code  
**92651**

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First return  Yes  No
- B** Amended return  Yes  No
- C** IRC Section 4947(a)(1) trust  Yes  No
- D** Final information return?
  - Dissolved  Surrendered (Withdrawn)  Merged/Reorganized
  - Enter date: (mm/dd/yyyy) \_\_\_\_\_
- E** Check accounting method: (1)  Cash (2)  Accrual (3)  Other
- F** Federal return filed? (1)  990T (2)  990PF (3)  Sch H (990) (4)  Other 990 series
- G** Is this a group filing? See instructions  Yes  No
- H** Is this organization in a group exemption  Yes  No  
If "Yes," what is the parent's name? \_\_\_\_\_

- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions  Yes  No
- J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions.  Yes  No
- K** Is the organization exempt under R&TC Section 23701g?  Yes  No  
If "Yes," enter the gross receipts from nonmember sources \$ \_\_\_\_\_
- L** Is the organization a limited liability company?  Yes  No
- M** Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No
- N** Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No
- O** Is federal Form 1023/1024 pending?  Yes  No  
Date filed with IRS \_\_\_\_\_

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

|                              |    |  |    |           |    |
|------------------------------|----|--|----|-----------|----|
| <b>Receipts and Revenues</b> | 1  | Gross sales or receipts from other sources. From Side 2, Part II, line 8   | 1  | 1,761,165 | 00 |
|                              | 2  | Gross dues and assessments from members and affiliates   | 2  |           | 00 |
|                              | 3  | Gross contributions, gifts, grants, and similar amounts received   | 3  | 2,073,303 | 00 |
|                              | 4  | Total gross receipts for filing requirement test. Add line 1 through line 3.<br><b>This line must be completed.</b> If the result is less than \$50,000, see General Information B | 4  | 3,834,468 | 00 |
|                              | 5  | Cost of goods sold   | 5  | 16,620    | 00 |
|                              | 6  | Cost or other basis, and sales expenses of assets sold   | 6  | 175,744   | 00 |
|                              | 7  | Total costs. Add line 5 and line 6   | 7  | 192,364   | 00 |
|                              | 8  | Total gross income. Subtract line 7 from line 4  | 8  | 3,642,104 | 00 |
| <b>Expenses</b>              | 9  | Total expenses and disbursements. From Side 2, Part II, line 18  | 9  | 3,678,274 | 00 |
|                              | 10 | Excess of receipts over expenses and disbursements. Subtract line 9 from line 8  | 10 | -36,170   | 00 |
| <b>Payments</b>              | 11 | Total payments   | 11 |           | 00 |
|                              | 12 | Use tax. See General Information K   | 12 |           | 00 |
|                              | 13 | Payments balance. If line 11 is more than line 12, subtract line 12 from line 11   | 13 |           | 00 |
|                              | 14 | Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12  | 14 |           | 00 |
|                              | 15 | Penalties and interest. See General Information J  | 15 |           | 00 |
|                              | 16 | <b>Balance due.</b> Add line 12 and line 15. Then subtract line 11 from the result   | 16 |           | 00 |

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

**Sign Here**  
Signature of officer **EXECUTIVE DIRE** Title Date  Telephone

**Paid Preparer's Use Only**  
Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  P02164134

Firm's name (or yours, if self-employed) and address **DAVIS FARR LLP** Firm's FEIN **47-3535842**

**IRVINE, CA 92612** Telephone **949-474-2020**

May the FTB discuss this return with the preparer shown above? See instructions  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.

328951 12-26-23

**SEE PART II SUBSTITUTE ATTACHMENT**

|                                    |                                   |  |   |    |    |      |    |
|------------------------------------|-----------------------------------|--|---|----|----|------|----|
| <b>Receipts from Other Sources</b> | 1                                 | Gross sales or receipts from all business activities. See instructions   | •   | 1  |    | 00   |    |
|                                    | 2                                 | Interest   | •   | 2  |    | 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   | •   | 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  |    | 00   |    |
|                                    | 9                                 | Contributions, gifts, grants, and similar amounts paid   | •   | 9  |    | 00   |    |
|                                    | 10                                | Disbursements to or for members  | •   | 10 |    | 00   |    |
|                                    | 11                                | Compensation of officers, directors, and trustees  | •   | 11 |    | 0 00 |    |
|                                    | 12                                | Other salaries and wages   | •   | 12 |    | 00   |    |
|                                    | <b>Expenses and Disbursements</b> | 13   | Interest  | •  | 13 |      | 00 |
|                                    |                                   | 14   | Taxes   | •  | 14 |      | 00 |
|                                    |                                   | 15   | Rents   | •  | 15 |      | 00 |
|                                    |                                   | 16   | Depreciation and depletion (See instructions)   | •  | 16 |      | 00 |
|                                    |                                   | 17   | Other expenses and disbursements  | •  | 17 |      | 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 |      | 00 |

| <b>Schedule L Balance Sheet</b>                      | Beginning of taxable year |     |     | End of taxable year |
|--|---------------------------|-----|-----|---------------------|
|  | (a)                       | (b) | (c) | (d)                 |
| <b>Assets</b>  |                           |     |     |                     |
| 1 Cash   |                           |     |     | •                   |
| 2 Net accounts receivable                            |                           |     |     | •                   |
| 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                                  |                           |     |     | •                   |
| 10 a Depreciable assets                              |                           |     |     |                     |
| b Less accumulated depreciation                      |                           |     |     |                     |
| 11 Land  |                           |     |     | •                   |
| 12 Other assets                                      |                           |     |     | •                   |
| 13 <b>Total assets</b>                               |                           |     |     |                     |
| <b>Liabilities and net worth</b>                     |                           |     |     |                     |
| 14 Accounts payable                                  |                           |     |     | •                   |
| 15 Contributions, gifts, or grants payable           |                           |     |     | •                   |
| 16 Bonds and notes payable                           |                           |     |     | •                   |
| 17 Mortgages payable                                 |                           |     |     | •                   |
| 18 Other liabilities                                 |                           |     |     |                     |
| 19 Capital stock or principal fund                   |                           |     |     | •                   |
| 20 Paid-in or capital surplus. Attach reconciliation |                           |     |     | •                   |
| 21 Retained earnings or income fund                  |                           |     |     | •                   |
| 22 <b>Total liabilities and net worth</b>            |                           |     |     |                     |

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

CA 199

CASH CONTRIBUTIONS  
INCLUDED ON PART I, LINE 3

STATEMENT 1

| CONTRIBUTOR'S NAME                        | CONTRIBUTOR'S ADDRESS                                   | DATE OF GIFT | AMOUNT  |
|---|---|--------------|---------|
| AL & JANE NAHMAD FAMILY FOUNDATION        | 2665 SOUTH BAYSHORE DRIVE<br>SUITE 901 MIAMI, FL 33133  |              | 20,000. |
| ALAN AND SUSAN FUERSTMAN                  | 3 ADA PARKWAY SUITE 100<br>IRVINE, CA 92618             |              | 10,000. |
| ALEX CLANCY                               | 1418 N. BEVERLY DRIVE BEVERLY<br>HILLS, CA 90210        |              | 10,000. |
| ALISON AND DAVID SLOAN                    | 15 CALLE VERDADERO SAN<br>CLEMENTE, CA 92673            |              | 10,000. |
| ANGELS BASEBALL LP                        | 2000 GENE AUTRY WAY ANAHEIM,<br>CA 92806-6143           |              | 7,500.  |
| ASSISTANCE LEAGUE OF LAGUNA               | 547 CATALINA LAGUNA BEACH, CA<br>92651-2542             |              | 7,719.  |
| BOB AND STEPHANIE MISTER                  | 10 NORTH VISTA DE CATALINA<br>LAGUNA BEACH, CA 92651    |              | 5,000.  |
| BOYS & GIRLS CLUBS OF AMERICA             | 1275 PEACHTREE STREET NE<br>ATLANTA, GA 30309-3580      |              | 20,000. |
| CA ALLIANCE OF BOYS & GIRLS CLUBS         | 7444 SPICEWOOD DRIVE<br>SACRAMENTO, CA 95831-4927       |              | 5,625.  |
| CALIFORNIA ALLIANCE OF BOYS & GIRLS CLUBS | 1275 PEACHTREE STREET NE<br>ATLANTA, GA 30309-3580      |              | 15,525. |
| COX COMMUNICATIONS, INC.                  | 27121 TOWNE CENTER FOOTHILL<br>RANCH, CA 92610-2825     |              | 5,000.  |
| CRAIG AND AMY NICKOLOFF                   | 168 CRESCENT BAY DRIVE LAGUNA<br>BEACH, CA 92651        |              | 10,000. |
| CREST INSURANCE                           | 5285 EAST WILLIAMS CIRCLE<br>SUITE 400 TUCSON, AZ 85711 |              | 7,500.  |
| DANIELLE PURCELL                          | 1190 GLENNEYRE STREET LAGUNA<br>BEACH, CA 92651         |              | 5,000.  |

BOYS & GIRLS CLUB OF LAGUNA BEACH95-1878822

|   |   |          |
|---|---|----------|
| DANNY AND JERI MCKENNA                      | 59 EMERALD BAY LAGUNA BEACH,<br>CA 92651-1251               | 5,000.   |
| DENNIS AND CAROL BERRYMAN                   | 6 SOUTH LA SENDA DRIVE LAGUNA<br>BEACH, CA 92651-6733       | 5,000.   |
| DEVIN AND JESSICA<br>CHODOROW               | PO BOX 676211 RANCHO SANTA FE,<br>CA 92067                  | 10,000.  |
| DOUGLAS AND LISA HOLTE                      | 1103 EMERALD BAY LAGUNA BEACH,<br>CA 92651                  | 5,000.   |
| DYKEMA GOSSETT LLP                          | 444 SOUTH FLOWER STREET SUITE<br>2200 LOS ANGELES, CA 90071 | 10,000.  |
| EDISON INTERNATIONAL                        | 2244 WALNUT GROVE AVENUE<br>ROSEMEAD, CA 91770              | 5,000.   |
| EDWARDS LIFESCIENCES<br>FOUNDATION          | ONE EDWARDS WAY IRVINE, CA<br>92614-5688                    | 5,000.   |
| ERIN BERRYMAN AND ERIC<br>BROUGHNER         | 1649 SUNSET RIDGE DRIVE LAGUNA<br>BEACH, CA 92651           | 5,000.   |
| FESTIVAL OF ARTS<br>FOUNDATION              | 650 LAGUNA CANYON ROAD LAGUNA<br>BEACH, CA 92651-1837       | 6,000.   |
| FIDELITY CHARITABLE GIFT<br>FUND            | P.O. BOX 770001 CINCINNATI, OH<br>45277-0053                | 8,000.   |
| FIRST BANK                                  | 1 1ST MISSOURI CENTER SAINT<br>LOUIS, MO 63141              | 5,000.   |
| FRED AND BRENDA LOPEZ                       | 25151 BLACK HORSE LANE LAGUNA<br>HILLS, CA 92653            | 10,000.  |
| GARY AND BETSY JENKINS                      | 1739 ALISOS AVENUE LAGUNA<br>BEACH, CA 92651                | 5,000.   |
| HEXBERG FAMILY FOUNDATION                   | 921 EMERALD BAY LAGUNA BEACH,<br>CA 92651                   | 28,000.  |
| JATAIN FOUNDATION                           | 2 SHORE WALK NEWPORT COAST, CA<br>92657-2158                | 25,000.  |
| JEFF AND KALEA MAIN                         | 21482 COUNTRYSIDE DRIVE LAKE<br>FOREST, CA 92630            | 10,000.  |
| JESSICA AND STEN LILJA                      | 87 S LA SENDA DRIVE LAGUNA<br>BEACH, CA 92651               | 10,000.  |
| JEWISH COMMUNITY<br>FOUNDATION OF SAN DIEGO | 4950 MURPHY CANYON ROAD SAN<br>DIEGO, CA 92123              | 10,000.  |
| JILL AND CHRIS WITTE                        | 30812 COAST HIGHWAY LAGUNA<br>BEACH, CA 92651               | 5,000.   |
| JIM AND VICKI CLICK                         | 6403 E. MIRAMAR DRIVE TUCSON,<br>AZ 85715                   | 100,000. |
| JOE AND JANE HANAUER                        | 105 S LA SENDA DRIVE LAGUNA<br>BEACH, CA 92651              | 5,000.   |
| JOHN AND CAREN NOOTBAAR                     | 31703 SEACLIFF DRIVE LAGUNA<br>BEACH, CA 92651              | 9,220.   |
| JOHN AND TAMARA SCHAEFER                    | 12 EMERALD BAY LAGUNA BEACH,<br>CA 92651                    | 10,000.  |
| JP MORGAN CHASE                             | 622 W CANARY WAY CHANDLER, AZ<br>85286                      | 5,000.   |
| KARI AND IAN HOPE                           | 236 CANYON ACRES DRIVE LAGUNA<br>BEACH, CA 92651            | 5,000.   |
| KURT AND WENDY KOCH                         | 285 SOUTH REMINGTON ANAHEIM,<br>CA 92807                    | 5,000.   |
| LAGUNA BEACH COMMUNITY<br>FOUNDATION        | 580 BROADWAY STREET SUITE 204<br>LAGUNA BEACH, CA 92651     | 50,000.  |
| LAUREN AND MICHAEL<br>CONTURSI              | 1370 SKYLINE DRIVE LAGUNA<br>BEACH, CA 92651                | 10,000.  |
| LINDA I. SMITH FOUNDATION                   | 3197-A AIRPORT LOOP DRIVE<br>COSTA MESA, CA 92626-3424      | 5,000.   |

BOYS & GIRLS CLUB OF LAGUNA BEACH95-1878822

|  |   |         |
|--|---|---------|
| MACGILLIVRAY FAMILY FOUNDATION           | P.O. BOX 205 LAGUNA BEACH, CA 92652-0205                      | 10,000. |
| MARK AND CONSTANCE CALLAN KARPENKO       | 33811 SHACKLETON ISLE DANA POINT, CA 92629                    | 10,000. |
| MARK AND JILL SKAIST                     | 427 HIGH DRIVE LAGUNA BEACH, CA 92651-1609                    | 10,000. |
| MASSEN GREENE FOUNDATION                 | 24881 ALICIA PARKWAY SUITE E-349 LAGUNA HILLS, CA 92653       | 75,000. |
| MATT AND DANIELLE SCHUSTER               | 3197 BERN DRIVE LAGUNA BEACH, CA 92651                        | 8,500.  |
| MISSION HOSPITAL REGIONAL MEDICAL CENTER | 27700 MEDICAL CENTER ROAD MISSION VIEJO, CA 92692             | 5,000.  |
| NANCY MYERS                              | 32932 PCH, 14-273 DANA POINT, CA 92629                        | 50,000. |
| NEWTH AND CLAUDIA MORRIS FOUNDATION      | 292 AGATE STREET LAGUNA BEACH, CA 92651                       | 5,000.  |
| NICK NICKOLOFF                           | 16721 MILLIKAN AVENUE IRVINE, CA 92606                        | 5,000.  |
| O.L. HALSELL FOUNDATION                  | P.O. BOX 6300 SANTA ANA, CA 92706-0300                        | 25,000. |
| OFFIELD FAMILY FOUNDATION                | P.O. BOX 1105 CHICAGO, IL 60690                               | 10,000. |
| ORANGE COUNTY COMMUNITY FOUNDATION       | 19200 VON KARMAN AVENUE SUITE 700 IRVINE, CA 92612            | 60,000. |
| PHYLLIS AND DAVID PHILLIPS               | 155 MONTE CARLO DRIVE LAGUNA BEACH, CA 92651                  | 11,000. |
| PNC FINANCIAL SERVICES GROUP             | 249 FIFTH AVENUE PITTSBURGH, PA 15222                         | 5,000.  |
| RAY AND SANDRA WIRTA                     | 102 EMERALD BAY LAGUNA BEACH, CA 92651                        | 10,000. |
| RBC FOUNDATION USA                       | 200 VESEY STREET 14TH FLOOR NEW YORK, NY 10281                | 25,000. |
| RELATED CALIFORNIA                       | 18201 VON KARMAN AVENUE SUITE 900 IRVINE, CA 92612-1097       | 5,000.  |
| SAN DIEGO FOUNDATION                     | 2508 HISTORIC DECATUR ROAD SUITE 200 SAN DIEGO, CA 92106      | 5,000.  |
| SCHOOL POWER                             | 733 ST. ANNS DRIVE LAGUNA BEACH, CA 92651                     | 37,489. |
| SCHWAB CHARITABLE FUND                   | 211 MAIN STREET SAN FRANCISCO, CA 94105-1905                  | 10,000. |
| SHELLY AND BILL VOLNER                   | 22 TURNBERRY DRIVE NEWPORT BEACH, CA 92660                    | 5,000.  |
| SHERRI AND MARVIN WINKLER                | 33 MONARCH BEACH RESORT S DANA POINT, CA 92629                | 5,000.  |
| SPECIFIED SALES                          | 3197 BERN DRIVE LAGUNA BEACH, CA 92651                        | 10,000. |
| STEFANI KAPPEL                           | 1085 LAGUNA CANYON ROAD LAGUNA BEACH, CA 92651                | 6,000.  |
| SUE GROSS FOUNDATION                     | 133 MONTE CARLO DRIVE LAGUNA BEACH, CA 92651                  | 25,000. |
| SWIFT REAL ESTATE PARTNERS               | 260 CALIFORNIA STREET SUITE 1001 SAN FRANCISCO, CA 94111-4300 | 5,000.  |
| TERRY AND KRISTIE ANDERSON               | 22111 PHEASANT STREET LAKE FOREST, CA 92630                   | 18,000. |
| THE RANDALL FAMILY FOUNDATION            | 616 NIMES ROAD LOS ANGELES, CA 90077                          | 10,000. |

BOYS & GIRLS CLUB OF LAGUNA BEACH

95-1878822

|  |   |                   |
|--|---|-------------------|
| THE WHITTIER TRUST                                       | 100 WEST LIBERTY STREET SUITE                       |                   |
| COMPANY OF NEVADA  | 890 RENO, NV 89501                                  | 5,000.            |
| TIM AND LYN CARLYLE                                      | 2215 BRIDGE ROAD LAGUNA BEACH,<br>CA 92651-2249     | 5,000.            |
| TINA AND BRIAN STEINCKE                                  | 31560 EAGLE ROCK WAY LAGUNA<br>BEACH, CA 92651      | 7,500.            |
| TUTTLE-CLICK AUTOMOTIVE<br>GROUP                         | 15707 ROCKFEILD BLVD #300<br>IRVINE, CA 92618       | 10,000.           |
| UEBERROTH FAMILY<br>FOUNDATION                           | P.O. BOX 37 CORONA DEL MAR, CA<br>92625-0037        | 10,000.           |
| UNITED STATES DEPARTMENT<br>OF THE TREASURY              | 1500 PENNSYLVANIA AVENUE NW<br>WASHINGTON, DC 20220 | 226,013.          |
| US BANK FOUNDATION -<br>SOUTHERN CA REGIONAL<br>OFFICE   | 5430 E SECOND STREET LONG<br>BEACH, CA 90803        | 25,000.           |
| VAFA AND LADEN RAKSHANI                                  | 1085 LAGUNA CANYON ROAD LAGUNA<br>BEACH, CA 92651   | 5,000.            |
| WILLIAM, JEFF AND<br>JENNIFER GROSS FAMILY<br>FOUNDATION | 1613 SOUTH COAST HIGHWAY<br>LAGUNA BEACH, CA 92651  | 5,000.            |
| WORAVKA FAMILY FOUNDATION<br>FOR CHILDREN                | 1611 HILLCREST DRIVE LAGUNA<br>BEACH, CA 92651      | 7,500.            |
| TOTAL INCLUDED ON LINE 3                                 |   | <u>1,287,091.</u> |

**ANNUAL REGISTRATION RENEWAL FEE REPORT  
TO ATTORNEY GENERAL OF CALIFORNIA**  
Sections 12586 and 12587, California Government Code  
11 Cal. Code Regs. sections 301-307, and 310

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

MAIL TO:  
Registry of Charities and Fundraisers  
P.O. Box 903447  
Sacramento, CA 94203-4470  
STREET ADDRESS:  
1300 I Street  
Sacramento, CA 95814  
WEBSITE ADDRESS:  
[www.oag.ca.gov/charities](http://www.oag.ca.gov/charities)

|   |   |
|---|---|
| <p><u>BOYS &amp; GIRLS CLUB OF LAGUNA BEACH</u><br/>Name of Organization</p> <p>List all DBAs and names the organization uses or has used</p> <p><u>1085 LAGUNA CANYON ROAD</u><br/>Address (Number and Street)</p> <p><u>LAGUNA BEACH, CA 92651</u><br/>City or Town, State, and ZIP Code</p> <p><u>949-494-2535</u>      _____<br/>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> <p><input type="checkbox"/> Organization requests email notifications</p> <hr/> <p>State Charity Registration Number <u>002681</u></p> <p>Corporation or Organization No. <u>0261475</u></p> <p>Federal Employer ID No. <u>95-1878822</u></p> |
|---|---|

**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)**  
Make Check Payable to Department of Justice

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

**PART A - ACTIVITIES**

For your most recent full accounting period (beginning 01/01/2023 ending 12/31/2023 ) list:

Total Revenue (including noncash contributions) \$ 3,642,104 Noncash Contributions \$ 0 Total Assets \$ 5,229,774  
 Program Expenses \$ 3,061,649 Total Expenses \$ 3,678,274

**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? <span style="float: right;">SEE STATEMENT 2</span>   | X   |    |
| 6. During this reporting period, did the organization hold a raffle for charitable purposes? <span style="float: right;">SEE STATEMENT 3</span>  | 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, and I am authorized to sign.**

|                               |                           |       |      |
|-------------------------------|---------------------------|-------|------|
| <b>PAMELA ESTES</b>           | <b>EXECUTIVE DIRECTOR</b> |       |      |
| Signature of Authorized Agent | Printed Name              | Title | Date |

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CA RRF-1

INFORMATION REGARDING GOVERNMENTAL FUNDING  
PART B, LINE 5

STATEMENT 2

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UNITED STATES DEPARTMENT OF THE TREASURY  
1500 PENNSYLVANIA AVENUE, NW WASHINGTON  
DISTRICT OF COLUMBIA 20220

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CA RRF-1

EXPLANATION OF CHARITABLE RAFFLES  
PART B, LINE 6

STATEMENT 3

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ONE RAFFLE WAS HELD ON AUGUST 7, 2023. 768 TICKETS WERE SOLD.