

Form **990**  
 Department of the Treasury  
 Internal Revenue Service

# 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.

OMB No 1545-0047  
2018  
**Open to Public Inspection**

**A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018**

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

**C** Name of organization  
 BOYS & GIRLS CLUB OF LAGUNA BEACH

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
 1085 LAGUNA CANYON ROAD

City or town, state or province, country, and ZIP or foreign postal code  
 LAGUNA BEACH, CA 92651

**D** Employer identification number  
 95-1878822

**E** Telephone number  
 (949) 494-2535

**G** Gross receipts \$ 2,519,803

**F** Name and address of principal officer  
 PAMELA ESTES  
 1085 LAGUNA CANYON ROAD  
 LAGUNA BEACH, CA 92651

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

**1** Briefly describe the organization's mission or most significant activities  
 PROVIDE AFTER SCHOOL ACTIVITIES FOR CHILDREN

**2** Check this box  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)	22
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	22
<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	64
<b>6</b> Total number of volunteers (estimate if necessary)	375
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	0

	Revenue	
	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	989,880	1,007,998
<b>9</b> Program service revenue (Part VIII, line 2g)	819,215	751,622
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	228,245	51,134
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	368,901	355,021
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,406,241	2,165,775
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,733,100	1,577,645
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 417,126		
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	741,438	714,615
<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,474,538	2,292,260
<b>19</b> Revenue less expenses Subtract line 18 from line 12	-68,297	-126,485
	Net Assets or Fund Balances	
	Beginning of Current Year	End of Year
	<b>20</b> Total assets (Part X, line 16)	4,086,564
<b>21</b> Total liabilities (Part X, line 26)	172,968	176,415
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	3,913,596	3,579,356

**Part II Signature Block**

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

**Sign Here**

Signature of officer: \*\*\*\*\* Date: 2019-04-26

PAMELA ESTES EXECUTIVE DIRECTOR  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: Preparer's signature: Date: Check  if self-employed PTIN P02164134

Firm's name ▶ DAVIS FARR LLP Firm's EIN ▶ 47-3535842

Firm's address ▶ 2301 DUPONT DRIVE SUITE 200 IRVINE, CA 92612 Phone no (949) 474-2020

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission

TO 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  No

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

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

If "Yes," describe these changes on Schedule O

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

**4a** (Code ) (Expenses \$ 1,398,618 including grants of \$ ) (Revenue \$ 769,240 )  
See Additional Data

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

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

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

**4e** Total program service expenses ▶ 1,398,618

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 22 regarding organizational requirements, such as political campaign activities, lobbying, and financial reporting.

**Part IV Checklist of Required Schedules (continued)**

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

**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

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	3
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	

<p><b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .</p>	<b>2a</b>	64		
<p><b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</p>			<b>2b</b>	Yes
<p><b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .</p>			<b>3a</b>	No
<p><b>b</b> If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O . . . . .</i></p>			<b>3b</b>	
<p><b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .</p>			<b>4a</b>	No
<p><b>b</b> If "Yes," enter the name of the foreign country <b>▶</b> _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</p>				
<p><b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .</p>			<b>5a</b>	No
<p><b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</p>			<b>5b</b>	No
<p><b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .</p>			<b>5c</b>	
<p><b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .</p>			<b>6a</b>	No
<p><b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .</p>			<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>				
<p><b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .</p>			<b>7a</b>	Yes
<p><b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .</p>			<b>7b</b>	Yes
<p><b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .</p>			<b>7c</b>	No
<p><b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year . . . . .</p>	<b>7d</b>			
<p><b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>			<b>7e</b>	No
<p><b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .</p>			<b>7f</b>	No
<p><b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .</p>			<b>7g</b>	
<p><b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .</p>			<b>7h</b>	
<b>8 Sponsoring organizations maintaining donor advised funds.</b>				
Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .				
<b>8</b>				
<p><b>9a</b> Did the sponsoring organization make any taxable distributions under section 4966? . . . . .</p>			<b>9a</b>	
<p><b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .</p>			<b>9b</b>	
<b>10 Section 501(c)(7) organizations.</b> Enter				
<p><b>a</b> Initiation fees and capital contributions included on Part VIII, line 12 . . . . .</p>	<b>10a</b>			
<p><b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</p>	<b>10b</b>			
<b>11 Section 501(c)(12) organizations.</b> Enter				
<p><b>a</b> Gross income from members or shareholders . . . . .</p>	<b>11a</b>			
<p><b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them ) . . . . .</p>	<b>11b</b>			
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?				
<p><b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year</p>	<b>12b</b>			
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<p><b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O</p>				
<b>13a</b>				
<p><b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .</p>	<b>13b</b>			
<p><b>c</b> Enter the amount of reserves on hand . . . . .</p>	<b>13c</b>			
<p><b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year? . . . . .</p>			<b>14a</b>	No
<p><b>b</b> If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O . . . . .</i></p>			<b>14b</b>	
<p><b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N . . . . .</p>			<b>15</b>	No
<p><b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O . . . . .</p>			<b>16</b>	No

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (22); 1b Enter the number of voting members included in line 1a, above, who are independent (22); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (Yes); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (No); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (No); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (No); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (No); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (Yes); 10b 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? (Yes); 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official (No); 15b Other officers or key employees of the organization (No); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (No); 16b 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 Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply
Own website Another's website Upon request Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
20 State the name, address, and telephone number of the person who possesses the organization's books and records
CHRISTOPHER SWITZER 1085 LAGUNA CANYON RD LAGUNA BEACH, CA 92651 (949) 494-2535

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

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

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PAULA ARNOLD PAST PRESIDENT	1 00	X		X				0	0	0
(2) PHYLLIS PHILLIPS PRESIDENT	1 00	X		X				0	0	0
(3) DAN MARTIN ENDOWMENT CHAIR	1 00	X		X				0	0	0
(4) KIRK REIDINGER TREASURER	1 00	X		X				0	0	0
(5) NANCY MYERS SECRETARY	1 00	X		X				0	0	0
(6) BRAD BERBERIAN DIRECTOR	1 00	X						0	0	0
(7) CARRIE CLICK DIRECTOR	1 00	X						0	0	0
(8) DONNIE CREVIER DIRECTOR	1 00	X						0	0	0
(9) PAUL LAOS DIRECTOR	1 00	X						0	0	0
(10) CELESTE MCCARTHY DIRECTOR	1 00	X						0	0	0
(11) LINDA SAVILLE DIRECTOR	1 00	X						0	0	0
(12) JOHN SHANAHAN DIRECTOR	1 00	X						0	0	0
(13) ROBIN SHANAHAN DIRECTOR	1 00	X						0	0	0
(14) ART SPAULDING BOARD GOVERNANCE CHAIR	1 00	X						0	0	0
(15) WILLIAM DOLAN ENDOWMENT CHAIR	1 00	X						0	0	0
(16) ANNE MARIE DOYLE DIRECTOR	1 00	X						0	0	0
(17) VITO FRANCONI DIRECTOR	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) ALINA PLAIA ..... DIRECTOR	1 00 .....	X						0	0	0
(19) HANZ RADLEIN ..... DIRECTOR	1 00 .....	X						0	0	0
(20) BENJAMIN SIEGEL ..... DIRECTOR	1 00 .....	X						0	0	0
(21) ANNE MARIE DOYLE ..... DIRECTOR	1 00 .....	X						0	0	0
(22) MICHAEL IRVIN ..... DIRECTOR	1 00 .....	X						0	0	0
(23) PAMELA ESTES ..... EXECUTIVE DIRECTOR	40 00 .....			X				99,478	0	12,969
(24) CHRIS SWITZER ..... FINANCE DIRECTOR	40 00 .....			X				65,764	0	3,958
<b>1b Sub-Total</b> . . . . .										
<b>1c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>1d Total (add lines 1b and 1c)</b> . . . . .								165,242	0	16,927

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

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

**Section B. Independent Contractors**

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

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

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



**Part VIII Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	226,750			
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b>	80,000			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	701,248			
	<b>g</b> Noncash contributions included in lines 1a - 1f \$ _____					
	<b>h Total.</b> Add lines 1a-1f . . . . .		1,007,998			
<b>Program Service Revenue</b>	<b>2a</b> PROGRAM ACTIVITES	Business Code				
		900099	663,112	663,112		
	<b>b</b> MEMBERSHIPS	900099	88,510	88,510		
	<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 . . . . .		751,622				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		29,387		29,387	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .					
	<b>5</b> Royalties . . . . .		1,193		1,193	
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
		16,635				
		<b>b</b> Less rental expenses . . . . .	0			
	<b>c</b> Rental income or (loss) . . . . .	16,635				
	<b>d</b> Net rental income or (loss) . . . . .		16,635		16,635	
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		30,674				
		<b>b</b> Less cost or other basis and sales expenses . . . . .	8,927			
	<b>c</b> Gain or (loss) . . . . .	21,747				
	<b>d</b> Net gain or (loss) . . . . .		21,747		21,747	
<b>8a</b> Gross income from fundraising events (not including \$ 226,750 of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>		648,319			
	<b>b</b> Less direct expenses . . . . .		328,744			
	<b>c</b> Net income or (loss) from fundraising events . . . . .		319,575		319,575	
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>					
	<b>b</b> Less direct expenses . . . . .					
	<b>c</b> Net income or (loss) from gaming activities . . . . .					
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>		33,975			
	<b>b</b> Less cost of goods sold . . . . .		16,357			
	<b>c</b> Net income or (loss) from sales of inventory . . . . .		17,618	17,618		
Miscellaneous Revenue	Business Code					
<b>11a</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 . . . . .		2,165,775	769,240	0	388,537	

**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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22.				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
<b>4</b> Benefits paid to or for members.				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	165,242	82,621	41,311	41,310
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages	1,171,116	585,558	292,779	292,779
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .	53,414	37,390	8,546	7,478
<b>9</b> Other employee benefits . . . . .	74,197	51,938	11,872	10,387
<b>10</b> Payroll taxes . . . . .	113,676	87,866	9,773	16,037
<b>11</b> Fees for services (non-employees)				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .				
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17.				
<b>f</b> Investment management fees . . . . .	11,245		11,245	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	78,338	34,160	43,632	546
<b>12</b> Advertising and promotion . . . . .	1,517	7		1,510
<b>13</b> Office expenses . . . . .	12,244	11,935		309
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	97,077	75,458	8,682	12,937
<b>17</b> Travel . . . . .	15,755	15,755		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	109,652	81,137	11,452	17,063
<b>23</b> Insurance . . . . .	60,065	44,642	6,063	9,360
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> PROGRAM SUPPLIES	184,764	183,905	330	529
<b>b</b> REPAIRS AND MAINTENANCE	60,320	57,047		3,273
<b>c</b> MISCELLANEOUS	51,071	20,257	29,375	1,439
<b>d</b> TRAINING	18,629	18,629		
<b>e</b> All other expenses	13,938	10,313	1,456	2,169
<b>25</b> Total functional expenses. Add lines 1 through 24e	2,292,260	1,398,618	476,516	417,126
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	62,795	<b>1</b>	117,573
	<b>2</b> Savings and temporary cash investments . . . . .	220,333	<b>2</b>	72,388
	<b>3</b> Pledges and grants receivable, net . . . . .	224,644	<b>3</b>	115,937
	<b>4</b> Accounts receivable, net . . . . .	77,019	<b>4</b>	91,693
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .		<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 . . . . .	36,250	<b>9</b>	28,090
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 3,980,401		
	<b>b</b> Less accumulated depreciation	<b>10b</b> 2,041,487	1,998,847	<b>10c</b> 1,938,914
	<b>11</b> Investments—publicly traded securities . . . . .	1,466,676	<b>11</b>	1,391,176
	<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 34) . . . . .		4,086,564	<b>16</b>	3,755,771
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	131,147	<b>17</b>	137,313
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	36,673	<b>19</b>	33,898
	<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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<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 . . . . .		<b>24</b>	
	<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 . . . . .	5,148	<b>25</b>	5,204
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .		172,968	<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets	2,621,396	<b>27</b>	2,517,917
	<b>28</b> Temporarily restricted net assets . . . . .	286,471	<b>28</b>	55,710
	<b>29</b> Permanently restricted net assets	1,005,729	<b>29</b>	1,005,729
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .		3,913,596	<b>33</b>	3,579,356
<b>34</b> Total liabilities and net assets/fund balances . . . . .		4,086,564	<b>34</b>	3,755,771

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	2,165,775
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	2,292,260
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	-126,485
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	3,913,596
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-116,760
<b>6</b>	Donated services and use of facilities	<b>6</b>	-90,995
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	3,579,356

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- 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 in Schedule O and describe any steps taken to undergo such audits

	Yes	No
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>		No
<b>3b</b>		

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 95-1878822

**Name:** BOYS & GIRLS CLUB OF LAGUNA BEACH

Form 990 (2018)

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**Form 990, Part III, Line 4a:**

THE BOYS & GIRLS CLUB OF LAGUNA BEACH HAS BEEN IN THE FOREFRONT OF YOUTH DEVELOPMENT FOR 64 YEARS, WORKING WITH YOUNG PEOPLE FROM DISADVANTAGED ECONOMIC, SOCIAL AND FAMILY CIRCUMSTANCES WE HAVE CONSISTENTLY PROVIDED CARING RELATIONSHIPS, HIGH EXPECTATIONS, AND AN OPPORTUNITY TO BELONG AND CONTRIBUTE FOR YOUTH IN SOUTH ORANGE COUNTY OUR MISSION IS TO EMPOWER ALL YOUNG PEOPLE, ESPECIALLY THOSE WHO NEED US MOST, TO REALIZE THEIR FULL POTENTIAL AS HEALTHY, CARING RESPONSIBLE ADULTS OUR THREE CLUBS ANNUALLY SERVE APPROXIMATELY 2,000 CHILDREN DURING THEIR OUT-OF-SCHOOL HOURS, PRIMARILY FROM LAGUNA BEACH, ALISO VIEJO, LAKE FOREST AND SURROUNDING COMMUNITIES OUR THREE CLUB SITES PROVIDE COMPREHENSIVE QUALITY OUT-OF-SCHOOL ENRICHMENT FOR CHILDREN IN K-6TH GRADES AND A TEEN CENTER FOR 7TH - 12TH GRADES WE ALSO PROVIDE THE ONLY FREE LICENSED PRESCHOOL WHICH EXCLUSIVELY SERVES LOW INCOME FAMILIES IN LAGUNA BEACH IN 2018, WE EMPLOYED 31 FULL TIME AND 18 PART TIME STAFF AND HAD OVER 350 VOLUNTEERS HELP WITH OUR PROGRAMS PARENT, CORPORATE AND COMMUNITY VOLUNTEERS ARE USED AS TUTORS AND MENTORS TO ASSIST IN THE EDUCATION & TECHNOLOGY CENTER VOLUNTEERS ARE ALSO USED IN THE PRESCHOOL, ATHLETIC AND ART DEPARTMENTS ASSISTING OUR PROGRAM STAFF AND THE CHILDREN WE ARE COMMITTED TO NEVER TURNING AWAY A CHILD DUE TO FINANCIAL CIRCUMSTANCES WITH NO OTHER AFFORDABLE OPTIONS AVAILABLE IN OUR SERVICE AREA, MANY FAMILIES LIVING PAYCHECK TO PAYCHECK RELY ON OUR CLUB TO CARE FOR THEIR CHILDREN DURING THE WORK DAY OVER 22% OF OUR MEMBERS QUALIFIED FOR FREE AND REDUCED SCHOOL LUNCH PROGRAM AND 20% OF OUR MEMBERS LIVED IN SINGLE PARENT HOUSEHOLDS WE PROVIDED OVER 8,700 FREE MEALS AND NEARLY 84,000 FREE SNACKS TO CHILDREN ATTENDING OUR CLUB WE OFFER DAILY ACCESS TO A BROAD RANGE OF PROGRAMS FOCUSED ON OUR PRIORITY OUTCOMES OF ACADEMIC SUCCESS, CHARACTER AND LEADERSHIP, HEALTHY LIFESTYLES, AND CREATIVE EXPRESSION IN TOTAL, KIDS ENJOYED OVER 1.4 MILLION CLUB HOURS OVER THE YEAR INCLUDING APPROXIMATELY 250,000 HOURS DOING HOMEWORK, 55,000 HOURS OF EXERCISE, AND 10,000 HOURS OF NUTRITION EDUCATION WE ARE ALSO PROUD THAT OUR TEEN MEMBERS CONTRIBUTED NEARLY 2000 VOLUNTEER HOURS AT OUR CLUB AND HELPING OTHER LOCAL ORGANIZATIONS

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

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
 Attach to Form 990 or Form 990-EZ.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2018**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

BOYS & GIRLS CLUB OF LAGUNA BEACH

**Employer identification number**

95-1878822

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box )

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

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

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

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	1,040,041	1,364,084	1,494,975	989,880	1,007,998	5,896,978
<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	383,401	92,960	100,960	109,685	90,995	778,001
<b>4</b>	<b>Total.</b> Add lines 1 through 3	1,423,442	1,457,044	1,595,935	1,099,565	1,098,993	6,674,979
<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)						249,954
<b>6</b>	<b>Public support.</b> Subtract line 5 from line 4						6,425,025

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶		(a)2014	(b)2015	(c)2016	(d)2017	(e)2018	(f)Total
<b>7</b>	Amounts from line 4	1,423,442	1,457,044	1,595,935	1,099,565	1,098,993	6,674,979
<b>8</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	92,915	48,080	40,788	49,451	47,215	278,449
<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.)		395				395
<b>11</b>	<b>Total support.</b> Add lines 7 through 10						6,953,823
<b>12</b>	Gross receipts from related activities, etc. (see instructions)					<b>12</b>	6,380,094

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . **Section C. Computation of Public Support Percentage**

<b>14</b>	Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	92.400 %
<b>15</b>	Public support percentage for 2017 Schedule A, Part II, line 14	<b>15</b>	92.080 %

**16a 33 1/3% support test—2018.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this boxand **stop here.** The organization qualifies as a publicly supported organization **b 33 1/3% support test—2017.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization **17a 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization **b 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization **18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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</b>	<b>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</b>	<b>Public support.</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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 in 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</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b>	Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b>	Public support percentage from 2017 Schedule A, Part III, line 15	<b>16</b>	

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

<b>17</b>	Investment income percentage for <b>2018</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2017</b> Schedule A, Part III, line 17	<b>18</b>	

**19a 33 1/3% support tests—2018.** 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—2017.** 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 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

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

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year ( <b>see instructions</b> )		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b>	Activities Test <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b>	Parent of Supported Organizations <b>Answer (a) and (b) below.</b>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

- 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.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	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)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<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>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ) See instructions	
<b>9</b> Distributable amount for 2018 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2018</b>	<b>(iii) Distributable Amount for 2018</b>
<b>1</b> Distributable amount for 2018 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
<b>3</b> Excess distributions carryover, if any, to 2018			
<b>a</b> From 2013. . . . .			
<b>b</b> From 2014. . . . .			
<b>c</b> From 2015. . . . .			
<b>d</b> From 2016. . . . .			
<b>e</b> From 2017. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2018 distributable amount			
<b>i</b> Carryover from 2013 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2018 from Section D, line 7 \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2018 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
<b>6</b> Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
<b>7 Excess distributions carryover to 2019.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b> Excess from 2014. . . . .			
<b>b</b> Excess from 2015. . . . .			
<b>c</b> Excess from 2016. . . . .			
<b>d</b> Excess from 2017. . . . .			
<b>e</b> Excess from 2018. . . . .			

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 95-1878822

**Name:** BOYS & GIRLS CLUB OF LAGUNA BEACH

**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)

### Facts And Circumstances Test

Return Reference

Explanation

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

OMB No 1545-0047  
**2018**  
**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.

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

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

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

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

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year	
<b>a</b> Total number of conservation easements	<b>2a</b>	
<b>b</b> Total acreage restricted by conservation easements	<b>2b</b>	
<b>c</b> Number of conservation easements on a certified historic structure included in (a)	<b>2c</b>	
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	<b>2d</b>	

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

**4** Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

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

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

**1a** If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

**b** If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

**(i)** 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 SFAS 116 (ASC 958) relating to these items

**a** Revenue included on Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

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

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

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" 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 |
|--|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 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
<b>1a</b> Beginning of year balance . . . . .	1,577,422	1,455,706	1,375,685	780,629	782,866
<b>b</b> Contributions . . . . .				661,708	
<b>c</b> Net investment earnings, gains, and losses	-69,029	181,670	80,021	-19,005	22,763
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	359,774	59,954		47,647	25,000
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	1,148,619	1,577,422	1,455,706	1,375,685	780,629

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 32 600 %
  - b** Permanent endowment ▶ 63 800 %
  - c** Temporarily restricted endowment ▶ 3 600 %
- 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
- |  |     |    |
|--|-----|----|
| <b>(i)</b> unrelated organizations . . . . .   | Yes | No |
| <b>3a(i)</b>   | Yes |    |
| <b>(ii)</b> related organizations . . . . .  | Yes | No |
| <b>3a(ii)</b>  |     | No |
| <b>b</b> If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . |     |    |
| <b>3b</b>  |     |    |
- 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
<b>1a</b> Land . . . . .		112,710		112,710
<b>b</b> Buildings . . . . .		3,557,611	1,785,314	1,772,297
<b>c</b> Leasehold improvements				
<b>d</b> Equipment . . . . .		310,080	256,173	53,907
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				1,938,914

**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> (Column (b) must equal Form 990, Part X, col (B) line 12.)	▶	

**Part VIII Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

**Part IX Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

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

**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.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
SNACK BAR DEPOSITS	5,204
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.)	▶ 5,204

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



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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	2,055,502
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-116,760
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	1,375
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	-115,385
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	2,170,887
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	11,245
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	-16,357
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	-5,112
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	2,165,775

**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.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	2,389,742
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	92,370
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	16,357
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	108,727
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	2,281,015
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	11,245
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	11,245
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	2,292,260

**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

Return Reference	Explanation
See Additional Data Table	

**Part XIII** Supplemental Information *(continued)*

Return Reference	Explanation

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 95-1878822

**Name:** BOYS & GIRLS CLUB OF LAGUNA BEACH

## Supplemental Information

Return Reference	Explanation
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

# Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS	MERCHANDISE EXPENSE -16,357

# Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS	MERCHANDISE EXPENSE 16,357

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

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

OMB No 1545-0047

**2018**

**Open to Public  
Inspection**

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

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

Department of the Treasury  
Internal Revenue Service

Name of the organization  
BOYS & GIRLS CLUB OF LAGUNA BEACH

Employer identification number  
95-1878822

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

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a**  Mail solicitations
  - b**  Internet and email solicitations
  - c**  Phone solicitations
  - d**  In-person solicitations
  - e**  Solicitation of non-government grants
  - f**  Solicitation of government grants
  - g**  Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>						

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

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

		(a)Event #1	(b) Event #2	(c)Other events	(d)
		<b>GALA</b> (event type)	<b>NIGHT AT THE RANCH</b> (event type)	<b>5</b> (total number)	Total events (add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .	476,699	204,949	193,421	875,069
	<b>2</b> Less Contributions . . . . .	125,000	59,600	42,150	226,750
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	351,699	145,349	151,271	648,319
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .	78,666	67,805	16,767	163,238
	<b>7</b> Food and beverages . . . . .	633	1,061	23,880	25,574
	<b>8</b> Entertainment . . . . .	10,006	14,150	3,983	28,139
	<b>9</b> Other direct expenses . . . . .	45,548	31,236	35,009	111,793
	<b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				328,744
	<b>11</b> Net income summary Subtract line 10 from line 3, column (d) . . . . . ▶				319,575

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		<b>1</b> Gross revenue . . . . .			
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
<b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> 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 \_\_\_\_\_

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

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

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

<b>a</b>	The organization's facility	<b>13a</b>	%
<b>b</b>	An outside facility	<b>13b</b>	%

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

Name ▶ .....  
 Address ▶ .....

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

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

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

Name ▶ .....  
 Address ▶ .....

**16** Gaming manager information

Name ▶ .....  
 Gaming manager compensation ▶ \$ .....  
 Description of services provided ▶ .....

Director/officer                       Employee                       Independent contractor

**17** Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

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

Return Reference	Explanation
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**SCHEDULE O**  
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

**2018**  
**Open to Public Inspection**

Department of the Treasury

Name of the organization

BOYS &amp; GIRLS CLUB OF LAGUNA BEACH

Employer identification number

95-1878822

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	BOARD MEMBERS JOHN SHANAHAN AND ROBIN SHANAHAN HAVE A FAMILY RELATIONSHIP

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
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

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
<p>FORM 990, PART VI, SECTION B, LINE 12C</p>	<p>BOYS &amp; GIRLS CLUB OF LAGUNA BEACH - CONFLICT OF INTEREST POLICY A REASON FOR STATEMENT TH E BOYS &amp; GIRLS CLUB OF LAGUNA BEACH, AS A NONPROFIT, TAX-EXEMPT ORGANIZATION, DEPENDS ON C HARITABLE 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 PUBLI C SUPPORT THEREFORE, THE OPERATIONS OF THE BOYS &amp; GIRLS CLUB OF LAGUNA BEACH FIRST MUST F ULFILL ALL LEGAL REQUIREMENTS THEY ALSO DEPEND ON THE PUBLIC TRUST AND THUS ARE SUBJECT T O SCRUTINY BY AND ACCOUNTABILITY TO BOTH GOVERNMENTAL AUTHORITIES AND MEMBERS OF THE PUBLI C CONSEQUENTLY, THERE EXISTS BETWEEN BOYS &amp; GIRLS CLUB OF LAGUNA BEACH AND ITS BOARD, OFF ICERS, AND MANAGEMENT EMPLOYEES A FIDUCIARY DUTY THAT CARRIES WITH IT A BROAD AND UNBENDIN G DUTY OF LOYALTY AND FIDELITY THE BOARD, OFFICERS, AND MANAGEMENT EMPLOYEES HAVE THE RES PONSIBILITY OF ADMINISTERING THE AFFAIRS OF THE BOYS &amp; GIRLS CLUB OF LAGUNA BEACH HONESTLY AND PRUDENTLY, AND OF EXERCISING THEIR BEST CARE, SKILL, AND JUDGMENT FOR THE SOLE BENEFI T OF THE BOYS &amp; GIRLS CLUB OF LAGUNA BEACH THOSE PERSONS SHALL EXERCISE THE UTMOST GOOD F AITH IN ALL TRANSACTIONS INVOLVED IN THEIR DUTIES, AND THEY SHALL NOT USE THEIR POSITIONS WITH THE BOYS &amp; GIRLS CLUB OF LAGUNA BEACH OR KNOWLEDGE GAINED THERE FROM FOR THEIR PERSON AL BENEFIT THE INTERESTS OF THE CLUB MUST HAVE THE FIRST PRIORITY IN ALL DECISIONS AND AC TIONS B PERSONS CONCERNED THIS STATEMENT IS DIRECTED NOT ONLY TO BOARD MEMBERS AND OFFIC ERS, BUT TO ALL EMPLOYEES WHO CAN INFLUENCE THE ACTIONS OF THE BOYS &amp; GIRLS CLUB OF LAGUNA BEACH FOR EXAMPLE, THIS INCLUDES ALL WHO MAKE PURCHASING DECISIONS, ALL OTHER PERSONS WH O MIGHT BE DESCRIBED AS "MANAGEMENT PERSONNEL, AND ALL WHO HAVE PROPRIETARY INFORMATION CO NCERNING THE BOYS &amp; GIRLS CLUB OF LAGUNA BEACH C KEY AREAS IN WHICH CONFLICT MAY ARISE C ONFLICTS OF INTEREST MAY ARISE IN THE RELATIONS OF DIRECTORS, OFFICERS, AND MANAGEMENT EMP LOYEEES WITH ANY OF THE FOLLOWING THIRD PARTIES - PERSONS AND FIRMS SUPPLYING GOODS AND SE RVICES TO THE BOYS &amp; GIRLS CLUB OF LAGUNA BEACH - PERSONS AND FIRMS FROM WHOM THE BOYS &amp; G IRLS CLUB OF LAGUNA BEACH LEASES PROPERTY AND EQUIPMENT - PERSONS AND FIRMS WITH WHOM THE BOYS &amp; GIRLS CLUB OF LAGUNA BEACH IS DEALING OR PLANNING TO DEAL IN CONNECTION WITH THE GI FT, PURCHASE OR SALE OF REAL ESTATE, SECURITIES, OR OTHER PROPERTY - COMPETING OR AFFINITY ORGANIZATIONS - DONORS AND OTHERS SUPPORTING THE BOYS &amp; GIRLS CLUB OF LAGUNA BEACH - FAMI LY MEMBERS, FRIENDS, AND OTHER EMPLOYEES D NATURE OF CONFLICTING INTEREST A MATERIAL CONF LICTING INTEREST MAY BE DEFINED AS AN INTEREST, DIRECT OR INDIRECT, WITH ANY PERSONS AND F IRMS 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 &amp; GIRLS CLUB OF LAGUNA BEACH - HOLDING OFFICE, SERVING ON THE BOARD, PARTICI PATING IN MANAGEMENT, OR BEING</p>

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
<p>FORM 990, PART VI, SECTION B, LINE 12C</p>	<p>OTHERWISE EMPLOYED (OR FORMERLY EMPLOYED) BY ANY THIRD PARTY DEALING WITH THE BOYS &amp; GIRLS CLUB OF LAGUNA BEACH - RECEIVING REMUNERATION FOR SERVICES WITH RESPECT TO INDIVIDUAL TRANSACTIONS INVOLVING THE BOYS &amp; GIRLS CLUB OF LAGUNA BEACH - USING THE BOYS &amp; GIRLS CLUB OF LAGUNA BEACH'S TIME, PERSONNEL, EQUIPMENT, SUPPLIES, OR GOOD WILL OTHER THAN FOR APPROVED BOYS &amp; GIRLS CLUB OF LAGUNA BEACH ACTIVITIES, PROGRAMS, AND PURPOSES - RECEIVING PERSONAL GIFTS OR LOANS FROM THIRD PARTIES DEALING WITH THE BOYS &amp; 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 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 &amp; 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 THE IR 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 &amp; 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 THE BOARD SHALL DETERMINE WHETHER A CONFLICT EXISTS AND IS MATERIAL, AND IN THE PRESENCE OF AN EXI</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990, PART VI, SECTION B, LINE 12C	STING MATERIAL CONFLICT, WHETHER THE CONTEMPLATED TRANSACTION MAY BE AUTHORIZED AS JUST, F AIR, 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 WE LFARE OF THE BOYS & GIRLS CLUB OF LAGUNA BEACH AND THE ADVANCEMENT OF ITS PURPOSE

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
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

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
FORM 990 PART X11 LINE 2C	THE AUDIT OVERSIGHT PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR