

Outrigger Santa Cruz Board of Directors Meeting  
MINUTES  
November 3, 2019 5:00pm – 7:00pm

CALL TO ORDER:

In attendance: Tai Boutell, Phil Crowley, Kim Chamlin, Gayle Bensusan, Matt Love, Phil Lewis, Leslie Eurs, Jackson Rahn, Pam Myers, Jean Bathke, Dena Levy, Kyle Wade, Nancy Carroll, Alma Black

**Motion to approve September minutes; motion is approved.**

1. Kudos - Kim for obtaining party venue for club's end-of-year party; Kay, Leslie, & Anna for planning the end-of-year party; Leslie for working on and "pushing" steering program; Pam for organizing Learn to Paddle Class; Jackson for cleaning up canoe site; Phil L. for taking on paddle order for the paddle class & the club and for working on the Welcome Letter; Tai for teaching the stroke to the paddle class; Yoko for working on the club tax returns with CPA Phil H.; Leslie for coaching the women's racing group.
2. 2018 tax returns – Pay attention to the Organization's Primary Exempt Purpose on Schedule O. Tai, Phil C, Yoko, and Theresa put together this information last year. Tax returns are public, not private; anyone interested can look them up. Accountant suggested that as a Board we re-visit the Purpose each year to confirm the statement is accurate year to year as the club changes and grows. Correction needed includes updating that the paddle programs no longer are organized through the parks & recreation department. It's best too that QuickBooks match up with tax forms and that the Board agrees with how tax forms are done before Tai signs. Excel shadow system planning doc does not always match and could be an issue. Tax returns will be filed soon.

Discussion followed regarding Excel shadow system planning doc versus using the budgeting tool/button in QuickBooks. All agreed that Theresa does a great job and that it's a TON of work. Pam is assistant treasurer and will offer to help Theresa. Kim offered to help as well.

3. Rec Program – OSC will allow keiki paddlers, on a case by case basis to paddle with the recreational group on Sundays. For paddlers under the age of 16;
  - a. Must have attended Keiki camp or be a member of the Junior Race Team program.
  - b. If not in the Junior Race program their parent/guardian must also paddle with them.
  - c. Parent and keiki must be members or pay drop in fees as any other paddlers would.

**Motion to approve above allowances and requirements to the Recreational Program; motion is approved.**

4. Steering Program
  - a. Program – Leslie suggests that we need a program director to re-think structure for mentoring of students. The desire is to continue to bring people up and certify in a consistent manner. Robert & Sal were approached and both said no; time commitment and previous low attendance are deterrents. Both agreed to help certify new steers people. The concern is that there are many programs with many people with different levels of knowledge and

experience, so how would Robert or Sal know those individual's skills in order to "certify" them? Suggestion is that certified steers people in each program would recommend their program participants, when fully trained, to be certified. In other words, each program takes the initiative to teach and mentor interested steers people within their group.

Recommendation is to pull ideas together and modify the steers certification program so that it's more effective. Some topics discussed include:

- Updates standards.
- Maybe use existing certified steers people to mentor/mentee anyone interested in learning to steer.
- No formal class structure.
- Maybe Winter season and Fitness Paddle could give want-to-be steers people time on the water.
- Some feel rigging knowledge is critical.
- What will the criteria be? Maybe current criteria too strict.
- Maybe break into smaller modules.
- Maybe rigging requirement could be dropped.
- Keep safety as important component.
- "Certified/licensed" to steer may need to be re-visited; is that a title we want to give out?
- Bottom line, we need more steers people.

Leslie will start with an email survey to get input. Maybe survey of existing steers and loop in BOD. Three things to do & discuss: 1) recruit interested steers to come together, 2) discuss training, & 3) discuss how to evaluate.

- b. Steers list – Need those that are steering and not yet certified, those that want to learn to steer, and those that can train new steers people.

#### 5. Elections – Phil C & Tai

- a. We need help from BOD members; showing up to Board meetings once a month is NOT enough. Tai will continue to assign duties/roles as needed. There are monthly tasks, both major and minor tasks throughout the year. Some people are doing more than they should and we must even out tasks among Board members.
- b. Vote to add Matt Love and Kyle Wade to BOD for 2020-2021 term. Elections are done and they had not been nominated. By-laws allow that Matt Love and Kyle Wade may be appointed after the deadline.

**Motion to appoint Matt Love and Kyle Wade to BOD for 2020-2021. Total of 11 yes votes; motion is approved.**

- c. Executive positions to fill are the Head Coach & Secretary. Pam talked to Dave L – he will think about it. Leslie talked to Matt L, Robert, & Alma. Robert is not interested. Leslie suggested dropping the title "Coach" and to call is an Athletic Director. Phil C reminds everyone that the Head Coach position and title will not be changed at this time by the current BOD. Whoever accepts the responsibility has to be a member, the BOD would vote that person in as a board member, and it is one of the five that comprises the executive committee. For reference position description is:

**By-laws article IV, section 9 states** *"Head Coach. The duties of the Head Coach shall be to: (1) operate and oversee the Outrigger Canoe Racing Program, and (2) operate and oversee the Outrigger Canoe*

*Recreational Paddling Program. This includes, but is not limited to: ensuring cooperation and team spirit among a diverse group of participants; teaching and modeling “good sportsmanlike” behaviors at all levels. Ensuring that proper paddling techniques are taught, and linkages are made to Pacific Island Culture.”*

- Alma Black described what she does at her job at Scotts Valley Middle School which is to oversee the coaches and 11 sports programs. She hires coaches and has standards that they must follow & she deals with the uniforms. She asked if it's overseeing all programs? Yes, it is. She explained that she is interested in the position if Matt L isn't. And that her current responsibilities include a lot of communication and meetings.
- Matt Love – Described what didn't happen last year. He suggested it would be more palatable if a shared position especially in terms of coordinating. He would like to facilitate & coordinate mid-week sign ups with coaches and work on getting crews set more than 24-hours before race day; would coordinate with the women, commit too and plan on specific sprints and know which are co-ed, etc. as well as have a plan up front so folks can look at things for the year and plan their lives around it. Matt explained that he doesn't think one person can do the job in terms of keeping track of everything such as huli drills, who's steering in which program, etc.

Head Coach is to take direction from the Board and they must understand their position. Concern put forth that the person filling this position should have a ton of racing experience and not purely administrative. Others say the Head Coach is to facilitate problem solving within each program. It's a leadership position which facilitates programs and assists coaches with identifying and solving problems. Choosing a Head Coach, if competitive, might need presentations by those interested in the position. We may not fill this position until February or March.

Next Board meeting is the current Board and those newly elected which is the same group.

6. Updated Welcome Letter – Phil L received feedback and will edit and add to it and send back to BOD to review. New version will be done by Wednesday; new sign-ups are already happening.
7. Volunteer Hours – Jeannie needs everyone to respond to the email with their hours per month. Keep it simple and just send in hours. Regular positions such as treasurer & secretary time spent can be included. Shared Adventures, Paddle Class, beach clean ups, etc. may be included. Part of the reviver status is to track hours. There are two spreadsheets: one for the club & board activities that keep the club running and another that includes 501c3 work such as outreach, beach clean ups, fundraising, Mountain to Sea Program, etc. It's not required but good to maintain integrity.
8. Fundraising – always
  - a. Offsiter - Site created by Hunter Block and he wants to facilitate team building events. OSC is listed on the website.
9. Next BOD meeting is Dec 15<sup>th</sup> at either Kyle Wade's house or Phil C's warehouse.

July 30, 2019

OSC Welcome letter

Hi Tai

The text is below, the system fills in variables marked by %...% with the appropriate data.

Aloha %first\_name% %last\_name%,

Welcome to Outrigger Santa Cruz. Your membership dues have been received and you are officially an OSC Club Member. Your membership is effective through December 31, 2019.

Now that you are a member of OSC here is some important information that will enhance your club and paddling experience:

\* The primary communication tool for this club to announce events, social gatherings, etc. is through e-mail lists. You have been automatically added to our General Membership E-Mail List: [osc@osc-lists.org](mailto:osc@osc-lists.org)

\* To participate in any club activities, you must fill out the NCOCA Waiver and OSC Waiver Addendum. Go to: [www.outriggersantacruz.org/waiver](http://www.outriggersantacruz.org/waiver) and follow the instructions to complete these forms.

\* Some activities require you to sign up first. This is done by logging in to the website and going to the signups page [www.outriggersantacruz.org/signups/](http://www.outriggersantacruz.org/signups/) To log in use your email address and a password that you can set by going here:

%reseturl%

\* Communication and Sign-ups for the OSC Racing Program is accomplished through TeamSnap. IMPORTANT: Racers Go to: [www.outriggersantacruz.org/from-the-coaches](http://www.outriggersantacruz.org/from-the-coaches) and follow instructions to get on OSC Racing TeamSnap.

\* Outrigger Santa Cruz has many programs to fill the needs of our members regardless of age or fitness level.

**-Recreational Paddling** <https://outriggersantacruz.org/recreational-paddling/>

Sundays starting at 9 am, this is a drop-in program designed to work on paddling skills and fitness.

**-Fitness Paddling**

This program is designed for a more strenuous workout, paddlers will go for longer durations between breaks and longer distances.

**-Racing** <https://outriggersantacruz.org/racing/>

The race program is designed for the paddler that wants to participate in races during the season, basic fitness and technique levels are expected as there will be a minimum of breaks, longer distances and more intense workouts.

**-Small Boat (OC-1 & OC-2)**

For the paddler that wants to work on their individual water skills, club boats must be reserved in advance by ???

**-Community Activities and Programs**

We are a non-profit club involved in several community fundraisers throughout the year. Our club is only as good as its members, volunteerism and participation in our community service events, while not mandatory, is strongly encouraged to not only keep our non-profit status but keep our club strong and vibrant.

**-Junior race program** <https://outriggersantacruz.org/keiki-race-team/>

Our junior race program encourages water safety, teamwork, physical conditioning, health and wellness. It is open to all children ages 11 to 16. Swimming ability is required.

**Outrigger Santa Cruz Club Store** <https://outriggersantacruz.org/store/>

Clothing and paddling items are located in our club store and all sales support the cost of maintaining Outrigger Santa Cruz non-profit status. We add new items periodically to our inventory. If there is something that you see and have a question about send an e-mail and we will get you an answer.

**-Boat maintenance**

Each paddler is expected to maintain the club canoes before during and after each paddle. This includes rinsing, covering, and properly storing the canoes after paddling.

**-Team Building Events**



## ***Outrigger Santa Cruz Certificate for 6 people***

**This certificate is good for one free outrigger canoe paddle session for six people. *Outrigger Santa Cruz* will provide all equipment, instruction and qualified paddlers to launch and steer the canoe for about 2 hours.**

**\$300 value. Valid until October 17, 2020.**

**To benefit: Garden of Hope**

Outrigger canoe paddling is the fun and social way to get fit on the Monterey Bay. Experience team work, nature, adventure, and competition in diverse programs for family, recreation, fitness, and racing. The certificate is subject to restrictions such as weather and scheduling and requires signed waivers by all participants. Outrigger Santa Cruz (OSC) is a 501c3 non-profit organization whose mission is to develop, implement and promote outrigger canoe paddling for all people without regard to age, gender, creed, ethnicity, or physical ability or disability. This certificate has no cash value. Contact [info@outriggersantacruz.org](mailto:info@outriggersantacruz.org).

Tai Boutell, President

2018

California Exempt Organization  
Annual Information Return

199

Calendar Year 2018 or fiscal year beginning (mm/dd/yyyy), and ending (mm/dd/yyyy)

Corporation/organization name

OUTRIGGER SANTA CRUZ

Additional information. See instructions.

California corporation number

1643283

FEIN

77-0337815

Street address (suite or room)

PO BOX 2945

City

SANTA CRUZ

Foreign country name

State

CA

Foreign province/state/county

Zip code

95063

Foreign postal code

**A** First Return ☐ Yes ☒ No

**B** Amended Return ☐ Yes ☒ No

**C** IRC Section 4947(a)(1) trust ☐ Yes ☒ No

**D** Final Information Return?

• ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized

Enter date: (mm/dd/yyyy) •

**E** Check accounting method:

1 ☒ Cash 2 ☐ Accrual 3 ☐ Other

**F** Federal return filed? 1 • ☐ 990T 2 • ☐ 990-PF 3 • ☐ Sch H (990)

4 ☐ Other 990 series

**G** Is this a group filing? See instructions. • ☐ Yes ☒ No

**H** Is this organization in a group exemption? ☐ Yes ☒ No

If 'Yes,' what is the parent's name?

**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions. • ☐ Yes ☒ No

**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. • ☐ Yes ☒ No

**K** Is the organization exempt under R&TC Section 23701g? • ☐ Yes ☒ No

If 'Yes,' enter the gross receipts from nonmember sources \$

**L** If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required. • ☐

**M** Is the organization a Limited Liability Company? • ☐ Yes ☒ No

**N** Did the organization file Form 100 or Form 109 to report taxable income? • ☐ Yes ☒ No

**O** Is the organization under audit by the IRS or has the IRS audited in a prior year? • ☐ Yes ☒ No

**P** Is federal Form 1023/1024 pending? • ☐ Yes ☐ No

Date filed with IRS

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

<b>Receipts and Revenues</b>	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	3.
	2	Gross dues and assessments from members and affiliates.	2	38,183.
	3	Gross contributions, gifts, grants, and similar amounts received.	3	45,288.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Information B.	4	83,474.
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	
	7	Total costs. Add line 5 and line 6.	7	
	8	Total gross income. Subtract line 7 from line 4.	8	83,474.
<b>Expenses</b>	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	74,044.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	9,430.
<b>Filing Fee</b>	11	Total payments.	11	
	12	Use tax. See General Information K.	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Filing fee \$10 or \$25. See General Information F.	15	10.
	16	Penalties and Interest. See General Information J.	16	
	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result.	17	10.
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
<b>Paid Preparer's Use Only</b>	Signature of officer	Title	Date	Telephone
	PHILIP B HEBNER, CPA, EA	PRESIDENT		831-419-6931
	Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/>	PTIN
	PHILIP B HEBNER, CPA, EA			P00569162
	Firm's name (or yours, if self-employed) and address			Firm's FEIN
	PO BOX 2560		27-3272868	
	APTOS, CA 95001-2560		Telephone	
			831-251-0861	
May the FTB discuss this return with the preparer shown above? See instructions. • <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

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

<b>Receipts from Other Sources</b>	<b>1</b>	Gross sales or receipts from all business activities. See instructions. ....	●	<b>1</b>	
	<b>2</b>	Interest .....	●	<b>2</b>	3.
	<b>3</b>	Dividends .....	●	<b>3</b>	
	<b>4</b>	Gross rents .....	●	<b>4</b>	
	<b>5</b>	Gross royalties .....	●	<b>5</b>	
	<b>6</b>	Gross amount received from sale of assets (See Instructions) .....	●	<b>6</b>	
	<b>7</b>	Other income. Attach schedule. ....	●	<b>7</b>	
	<b>8</b>	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1. ....		<b>8</b>	3.
<b>Expenses and Disbursements</b>	<b>9</b>	Contributions, gifts, grants, and similar amounts paid. Attach schedule. ....	●	<b>9</b>	
	<b>10</b>	Disbursements to or for members. ....	●	<b>10</b>	
	<b>11</b>	Compensation of officers, directors, and trustees. Attach schedule. .... <b>SEE STMT 1</b>	●	<b>11</b>	0.
	<b>12</b>	Other salaries and wages .....	●	<b>12</b>	
	<b>13</b>	Interest .....	●	<b>13</b>	
	<b>14</b>	Taxes .....	●	<b>14</b>	
	<b>15</b>	Rents .....	●	<b>15</b>	8,495.
	<b>16</b>	Depreciation and depletion (See instructions) .....	●	<b>16</b>	11,049.
	<b>17</b>	Other Expenses and Disbursements. Attach schedule. .... <b>SEE STATEMENT 2</b>	●	<b>17</b>	54,500.
	<b>18</b>	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9. ....		<b>18</b>	74,044.

<b>Schedule L Balance Sheet</b>		<b>Beginning of taxable year</b>		<b>End of taxable year</b>	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
<b>1</b>	Cash .....		23,580.	●	22,848.
<b>2</b>	Net accounts receivable .....			●	
<b>3</b>	Net notes receivable .....			●	
<b>4</b>	Inventories .....			●	
<b>5</b>	Federal and state government obligations .....			●	
<b>6</b>	Investments in other bonds .....			●	
<b>7</b>	Investments in stock .....			●	
<b>8</b>	Mortgage loans .....			●	
<b>9</b>	Other investments. Attach schedule. ....			●	
<b>10 a</b>	Depreciable assets. ....	98,400.		119,850.	
<b>b</b>	Less accumulated depreciation. ....	45,878.	52,522.	56,927.	62,923.
<b>11</b>	Land .....			●	
<b>12</b>	Other assets. Attach schedule. ....			●	
<b>13</b>	<b>Total assets</b> .....		76,102.		85,771.
<b>Liabilities and net worth</b>					
<b>14</b>	Accounts payable .....			●	
<b>15</b>	Contributions, gifts, or grants payable .....			●	
<b>16</b>	Bonds and notes payable .....			●	
<b>17</b>	Mortgages payable .....			●	
<b>18</b>	Other liabilities. Attach schedule. .... <b>STM 3</b>		98.		337.
<b>19</b>	Capital stock or principal fund .....		76,004.	●	85,434.
<b>20</b>	Paid-in or capital surplus. Attach reconciliation. ....			●	
<b>21</b>	Retained earnings or income fund .....			●	
<b>22</b>	<b>Total liabilities and net worth</b> .....		76,102.		85,771.

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

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

<b>1</b>	Net income per books .....	●	9,430.	<b>7</b>	Income recorded on books this year not included in this return. Attach schedule .....	●	
<b>2</b>	Federal income tax .....	●		<b>8</b>	Deductions in this return not charged against book income this year. Attach schedule. ....	●	
<b>3</b>	Excess of capital losses over capital gains .....	●		<b>9</b>	<b>Total.</b> Add line 7 and line 8 .....		
<b>4</b>	Income not recorded on books this year. Attach schedule. ....	●		<b>10</b>	<b>Net income per return.</b> Subtract line 9 from line 6. ....		9,430.
<b>5</b>	Expenses recorded on books this year not deducted in this return. Attach schedule .....	●					
<b>6</b>	<b>Total.</b> Add line 1 through line 5. ....		9,430.				



**2018 Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

**OUTRIGGER SANTA CRUZ****1643283****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	<b>KAHOLO</b>	<b>1/01/2015</b>	<b>18,000.</b>	<b>5,400.</b>	<b>S/L</b>	<b>10</b>	<b>1,800.</b>	
	<b>LAP UILA</b>	<b>1/01/2014</b>	<b>15,000.</b>	<b>6,000.</b>	<b>S/L</b>	<b>10</b>	<b>1,500.</b>	
	<b>TRAILER</b>	<b>1/01/2016</b>	<b>9,500.</b>	<b>3,800.</b>	<b>S/L</b>	<b>5</b>	<b>1,900.</b>	
	<b>OC 1</b>	<b>1/01/2008</b>	<b>2,500.</b>	<b>2,500.</b>	<b>S/L</b>	<b>10</b>		
	<b>OC 2</b>	<b>1/01/2015</b>	<b>2,000.</b>	<b>600.</b>	<b>S/L</b>	<b>10</b>	<b>200.</b>	
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....					<b>15</b>	<b>11,049.</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

**OUTRIGGER SANTA CRUZ****1643283****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	MAKA NUI	1/01/2003	4,000.	4,000.	S/L	10		
	KANANIMAULO	1/01/2010	8,000.	6,400.	S/L	10	800.	
	BRUDA NAPPY	1/01/2010	5,000.	4,000.	S/L	10	500.	
	HO'OMAIKAI	1/01/2010	5,000.	4,000.	S/L	10	500.	
	MAKANI AKUA	1/01/2003	7,000.	7,000.	S/L	10		
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....					<b>15</b>		

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

**2018 Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

**OUTRIGGER SANTA CRUZ****1643283****Part I Election To Expense Certain Property Under IRC Section 179**

<b>1</b>	Maximum deduction under IRC Section 179 for California.....	<b>1</b>	<b>\$25,000</b>
<b>2</b>	Total cost of IRC Section 179 property placed in service.....	<b>2</b>	
<b>3</b>	Threshold cost of IRC Section 179 property before reduction in limitation.....	<b>3</b>	<b>\$200,000</b>
<b>4</b>	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	<b>4</b>	
<b>5</b>	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	<b>5</b>	
<b>6</b>	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
<b>7</b>	Listed property (elected IRC Section 179 cost).....	<b>7</b>	
<b>8</b>	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	<b>8</b>	
<b>9</b>	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8.....	<b>9</b>	
<b>10</b>	Carryover of disallowed deduction from prior taxable years.....	<b>10</b>	
<b>11</b>	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	<b>11</b>	
<b>12</b>	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	<b>12</b>	
<b>13</b>	Carryover of disallowed deduction to 2019. Add line 9 and line 10, less line 12.....	<b>13</b>	

**Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356**

<b>14</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	RED OC1	6/01/2017	1,500.	88.	S/L	10	150.	
	KANE DAVE DYC	1/13/2017	20,900.	2,090.	S/L	10	2,090.	
	MANAHAU	4/01/2018	21,450.		S/L	10	1,609.	
<b>15</b>	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						<b>15</b>	

**Part III Summary**

<b>16</b>	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) <b>or</b> Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) <b>or</b> Depreciation (if no election is made), enter the amount from line 15, column (g).....	<b>16</b>	
<b>17</b>	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	<b>17</b>	
<b>18</b>	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	<b>18</b>	

**Part IV Amortization**

<b>19</b>	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC section (see instr)	(f) Period or percentage	(g) Amortization for this year
<b>20</b>	Total. Add the amounts in column (g).....						<b>20</b>
<b>21</b>	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						<b>21</b>
<b>22</b>	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						<b>22</b>

Client OSC

Outrigger Santa Cruz

77-0337815

10/29/19

01:32PM

**Statement 1****Form 199, Part II, Line 11****Compensation of Officers, Directors, Trustees and Key Employees****Current Officers:**

Name and Address	Title and Average Hours Per Week Devoted	Total Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
Tai Boutell PO Box 2945 Santa Cruz, CA 95063	President 0	\$ 0.	\$ 0.	\$ 0.
Dena Levy PO Box 2945 Santa Cruz, CA 95063	Secretary 0	0.	0.	0.
Theresa Mulder PO Box 2945 Santa Cruz, CA 95063	Treasurer 0	0.	0.	0.
Philip Crowley PO Box 2945 Santa Cruz, CA 95063	Vice President 0	0.	0.	0.
David Waynar PO Box 2945 Santa Cruz, CA 95063	Head Coach 0	0.	0.	0.
Total		\$ 0.	\$ 0.	\$ 0.

**Statement 2****Form 199, Part II, Line 17****Other Expenses**

Accounting Fees.....	\$ 425.
Advertising and Promotion.....	159.
Bank Fees.....	113.
Boat Maintenance.....	4,455.
Community Support.....	200.
Insurance.....	8,571.
Jacobs Heart Event.....	1,809.
Member Activity Expenses.....	5,750.
Merchant Fees.....	655.
NCOCA Dues.....	330.
Office Supplies.....	90.
OSC MBX Race Expenses.....	9,997.
Other fees.....	1,339.
Parking.....	132.
Postage and Shipping.....	123.
Printing and Publications.....	93.
Public Classes Expenses.....	363.
Race Expenses.....	15,004.
Race Program Web Service.....	335.
Small Equipment /Accessories.....	3,514.
Travel.....	467.
Website Hosting.....	576.
Total	\$ 54,500.

2018

California Statements

Page 2

Client OSC

Outrigger Santa Cruz

77-0337815

10/29/19

01:32PM

Statement 3  
Form 199, Schedule L, Line 18  
Other Liabilities

Visa Credit Card.....	337.
Total \$	<u>337.</u>

12/31/18

## 2018 Federal Book Summary Depreciation Schedule

Page 1

Client OSC

Outrigger Santa Cruz

77-0337815

10/29/19

01:30PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179/ SDA	Prior 179/ SDA/ Depr.	Method	Life	Current Depr.
Form 990/990-PF										
Outriggers										
1	Kaholo	1/01/15		18,000			5,400	S/L	10	1,800
2	Lap Uila	1/01/14		15,000			6,000	S/L	10	1,500
4	OC 1	1/01/08		2,500			2,500	S/L	10	0
5	OC 2	1/01/15		2,000			600	S/L	10	200
6	Maka Nui	1/01/03		4,000			4,000	S/L	10	0
7	Kananimauloa	1/01/10		8,000			6,400	S/L	10	800
8	Bruda Nappy	1/01/10		5,000			4,000	S/L	10	500
9	Ho'omaikai	1/01/10		5,000			4,000	S/L	10	500
10	Makani Akua	1/01/03		7,000			7,000	S/L	10	0
11	Red OC1	6/01/17		1,500			88	S/L	10	150
12	Kane Dave Dyc	1/13/17		20,900			2,090	S/L	10	2,090
13	Manahau	4/01/18		21,450				S/L	10	1,609
Total Outriggers				110,350		0	42,078			9,149
Trailer										
3	Trailer	1/01/16		9,500			3,800	S/L	5	1,900
Total Trailer				9,500		0	3,800			1,900
Total Depreciation				119,850		0	45,878			11,049
Grand Total Depreciation				119,850		0	45,878			11,049

12/31/18

## 2018 Federal Book Depreciation Schedule

Page 1

Client OSC

Outrigger Santa Cruz

77-0337815

10/29/19

01:30PM

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Outriggers																
1	Kaholo	1/01/15		18,000							18,000	5,400	S/L	10		1,800
2	Lap Uila	1/01/14		15,000							15,000	6,000	S/L	10		1,500
4	OC 1	1/01/08		2,500							2,500	2,500	S/L	10		0
5	OC 2	1/01/15		2,000							2,000	600	S/L	10		200
6	Maka Nui	1/01/03		4,000							4,000	4,000	S/L	10		0
7	Kananimauloa	1/01/10		8,000							8,000	6,400	S/L	10		800
8	Bruda Nappy	1/01/10		5,000							5,000	4,000	S/L	10		500
9	Ho'omaikai	1/01/10		5,000							5,000	4,000	S/L	10		500
10	Makani Akua	1/01/03		7,000							7,000	7,000	S/L	10		0
11	Red OC1	6/01/17		1,500							1,500	88	S/L	10		150
12	Kane Dave Dyc	1/13/17		20,900							20,900	2,090	S/L	10		2,090
13	Manahau	4/01/18		21,450							21,450		S/L	10		1,609
Total Outriggers				110,350		0	0	0	0	0	110,350	42,078				9,149
Trailer																
3	Trailer	1/01/16		9,500							9,500	3,800	S/L	5		1,900
Total Trailer				9,500		0	0	0	0	0	9,500	3,800				1,900
Total Depreciation				119,850		0	0	0	0	0	119,850	45,878				11,049
Grand Total Depreciation				119,850		0	0	0	0	0	119,850	45,878				11,049

# Outrigger Santa Cruz

## Profit & Loss

January through December 2018

10/29/2019

P11

	Jan - Dec 18	Jan - Dec 17	\$ Change
CPR Class Expenses	0.00	375.00	-375.00
Fundraising Expense	150.00	0.00	150.00
Club Store Expense	1,779.19	12,817.15	-11,037.96
<b>Total MEMBER EXPENSES</b>	<b>5,750.58</b>	<b>16,153.53</b>	<b>-10,402.95</b>
NCOCA DUES	330.00	550.00	-220.00
Community Support	200.00	0.00	200.00
<b>ADMINISTRATION EXPENSE</b>			
Attorney General Fees	150.00	0.00	150.00
Bank Fees	113.33	0.00	113.33
Business Cards	29.42	0.00	29.42
Dept of Justice	25.00	0.00	25.00
FTB Fees	35.00	0.00	35.00
FTB Revival	1,128.66	0.00	1,128.66
Race Program Webservice	334.92	259.98	74.94
Marketing	158.79	0.00	158.79
Merchant Fees	655.22	2.10	653.12
Printing and Copying	64.31	0.00	64.31
Supplies	90.01	398.05	-308.04
Website Hosting	576.39	434.69	141.70
<b>Total ADMINISTRATION EXPENSE</b>	<b>3,361.05</b>	<b>1,094.82</b>	<b>2,266.23</b>
HARBOR RENT	8,495.24	6,370.42	2,124.82
<b>INSURANCE EXPENSE</b>			
Liability insurance - D & O	510.00	510.00	0.00
Liability Insurance - NCOCA	487.00	385.00	102.00
Property Insurance	7,573.70	0.00	7,573.70
<b>Total INSURANCE EXPENSE</b>	<b>8,570.70</b>	<b>895.00</b>	<b>7,675.70</b>
PRINTING, POSTAGE & SHIPPING	122.86	239.68	-116.82
<b>Contract Services</b>			
Accounting Fees	425.00	0.00	425.00
<b>Total Contract Services</b>	<b>425.00</b>	<b>0.00</b>	<b>425.00</b>
DEPRECIATION EXPENSE	11,049.00	9,628.00	1,421.00
<b>CANOE AND TRAILER MAINTENANCE</b>			
OC6 Repair/Maintenance	3,578.07	0.00	3,578.07
OC1 / OC2 Expenses	808.18	414.25	393.93
Canoe Maintenance - Ho'omaikai	0.00	2,166.62	-2,166.62
Trailer Expense	48.83	59.44	-10.61
Canoe Dolly Expenses	20.00	484.51	-464.51
<b>Total CANOE AND TRAILER MAINTENANCE</b>	<b>4,455.08</b>	<b>3,124.82</b>	<b>1,330.26</b>
<b>SMALL EQUIPMENT PURCHASES</b>			
Safety Equipment / Radios	585.90	0.00	585.90
SMALL EQUIPMENT PURCHASES - Other	2,597.00	3,777.64	-1,180.64
<b>Total SMALL EQUIPMENT PURCHASES</b>	<b>3,182.90</b>	<b>3,777.64</b>	<b>-594.74</b>
<b>New Equipment Purchases</b>			
Broker Fees	240.67	0.00	240.67

3182.90  
330.67  
3513.57



# Outrigger Santa Cruz

## Profit & Loss

January through December 2018

	Jan - Dec 18	Jan - Dec 17	\$ Change
Ordinary Income/Expense			
Income			
Raffle Income			
End of Year Party Raffle	0.00	0.00	0.00
Total Raffle Income	0.00	0.00	0.00
MBX RACE INCOME			
OSC MBX Race Income	4,620.00	0.00	4,620.00
MBX RACE INCOME - Other	7,536.00	19,700.78	-12,164.78
Total MBX RACE INCOME	12,156.00	19,700.78	-7,544.78
MEMBERSHIP DUES & ASSESSMENTS			
Membership-Rec. Paddler Dues	8,320.00	8,343.61	-23.61
Membership-Race Dues	19,060.40	14,476.37	4,584.03
Membership-Youth Dues	1,575.00	1,031.16	543.84
Club Store	5,533.40	10,002.93	-4,469.53
CPR Class Income	0.00	675.00	-675.00
End of Season Party Income	1,325.00	1,901.52	-576.52
Pig Run Income	2,369.40	0.00	2,369.40
Total MEMBERSHIP DUES & ASSESSMENTS	38,183.20	36,430.59	1,752.61
RACE INCOME			
Queen Lili'uokalani Income	400.02	0.00	400.02
Viva Aloha Income	1,940.00	0.00	1,940.00
Catalina Crossing Income	1,100.00	563.00	537.00
Angel Island Race Income	1,245.00	888.00	357.00
Tony Gora/Dave Dyc Income	1,300.00	900.00	400.00
Round the Rock Income	907.80	813.00	94.80
Kilohana Classic Income	0.00	300.00	-300.00
Regatta Income	1,135.00	660.00	475.00
Hoe Wa'a Income	1,800.00	1,321.76	478.24
Berkeley Pier Income	0.00	1,441.00	-1,441.00
Rig Run Income	1,260.00	1,294.93	-34.93
Clinic Income	3,405.00	0.00	3,405.00
Total RACE INCOME	14,492.82	8,181.69	6,311.13
CONTRIBUTIONS, GIFTS & GRANTS			
Donations from Bob C's Photos	68.00	0.00	68.00
Donated Equipment	0.00	1,500.00	-1,500.00
MemberTax Deductible	1,330.32	3,510.25	-2,179.93
Public Tax Deductible	0.00	38.00	-38.00
Donations from loan of canoe	260.00	0.00	260.00
Jacob's Heart	83.00	0.00	83.00
New Equipment Drive	4,750.00	2,060.67	2,689.33
Aloha Festival Income	935.85	907.00	28.85
Fundraising Income	1,591.00	834.50	756.50
Amazon	53.28	89.98	-36.70
eScript	0.00	4.57	-4.57

# Outrigger Santa Cruz

## Profit & Loss

January through December 2018

	Jan - Dec 18	Jan - Dec 17	\$ Change
CONTRIBUTIONS, GIFTS & GRANTS - Other	2.00	0.00	2.00
Total CONTRIBUTIONS, GIFTS & GRANTS	9,073.45	8,944.97	128.48
Other Types of Income			
Reimbursement OC1 Repair	495.00	0.00	495.00
Total Other Types of Income	495.00	0.00	495.00
PUBLIC CLASSES			
Team Building Workshops	3,151.00	0.00	3,151.00
Drop-In Paddle Fee	690.00	460.00	230.00
Paddle Class Fees	2,850.00	2,400.00	450.00
Keiki Camp Fees	2,380.00	3,260.00	-880.00
Total PUBLIC CLASSES	9,071.00	6,120.00	2,951.00
Total Income	83,471.47	79,378.03	4,093.44
Gross Profit	83,471.47	79,378.03	4,093.44
Expense			
MBX EXPENSES			
OSC MBX Race Expenses	264.98	0.00	264.98
MBX EXPENSES - Other	9,731.80	18,807.09	-9,075.29
Total MBX EXPENSES	9,996.78	18,807.09	-8,810.31
RACE EXPENSES			
Rig Run Expenses	851.40	1,078.46	-227.06
Clinic Expenses	3,360.00	0.00	3,360.00
Queen Lili'uokalani Expenses	400.00	0.00	400.00
Viva Aloha Expenses	1,899.28	0.00	1,899.28
Angel Island Expenses	1,192.65	963.73	228.92
Tony Gora/Dave Dyc Expenses	1,320.00	1,020.00	300.00
Round the Rock Expenses	1,050.00	780.00	270.00
Kilohana Classic Expenses	0.00	300.00	-300.00
Regatta Expenses	1,648.50	995.00	653.50
Hoe Wa'a Expenses	1,591.78	1,469.29	122.49
Catalina Crossing Expenses	1,190.00	626.00	564.00
Berkeley Pier Expenses	0.00	1,534.83	-1,534.83
RACE EXPENSES - Other	500.00	0.00	500.00
Total RACE EXPENSES	15,003.61	8,767.31	6,236.30
PUBLIC CLASSES EXPENSE			
Learn to Paddle Class	0.00	252.20	-252.20
Keiki Camp Expenses	363.46	488.64	-125.18
Total PUBLIC CLASSES EXPENSE	363.46	740.84	-377.38
JACOB'S HEART EVENT	1,809.24	1,989.84	-180.60
MEMBER EXPENSES			
Coaches Awards	881.17	482.32	398.85
Pig Run Expenses	1,181.30	0.00	1,181.30
Lighted Boat Parade Expenses	115.39	41.22	74.17
End of Season Party Expenses	1,185.68	2,072.99	-887.31
Aloha Festival Expense	457.85	364.85	93.00

# Outrigger Santa Cruz Profit & Loss January through December 2018

	Jan - Dec 18	Jan - Dec 17	\$ Change
Freight	90.00	0.00	90.00
Total New Equipment Purchases	330.67	0.00	330.67
Travel and Meetings			
Parking	132.00	0.00	132.00
Travel	466.65	0.00	466.65
Total Travel and Meetings	598.65	0.00	598.65
Total Expense	74,044.82	72,138.99	1,905.83
Net Ordinary Income	9,426.65	7,239.04	2,187.61
Other Income/Expense			
Other Income			
Savings Account Interest Income	2.51	1.45	1.06
Total Other Income	2.51	1.45	1.06
Net Other Income	2.51	1.45	1.06
Net Income	9,429.16	7,240.49	2,188.67



**Outrigger Santa Cruz**  
**Balance Sheet**  
**As of December 31, 2018**

10/29/2019

PH

	Dec 31, 18	Dec 31, 17	\$ Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
Checking	12,742.82 ✓	0.00	12,742.82
Checking Account Closed	0.00	16,577.89	-16,577.89
Savings Account	10,104.72 ✓	7,002.21	3,102.51
Total Checking/Savings	22,847.54	23,580.10	-732.56
Total Current Assets	22,847.54	23,580.10	-732.56
Fixed Assets			
Club Equipment			
Manahau	21,450.00	0.00	21,450.00
Red OC1	1,500.00	1,500.00	0.00
Kaholo	18,000.00	18,000.00	0.00
Lapa Uila	15,000.00	15,000.00	0.00
Canoe Hauling Trailer	9,500.00	9,500.00	0.00
Kumulipo (OC1)	2,500.00	2,500.00	0.00
OC2	2,000.00	2,000.00	0.00
Maka Nui	4,000.00	4,000.00	0.00
Kanimauloa	8,000.00	8,000.00	0.00
Bruddah Nappy	5,000.00	5,000.00	0.00
Ho'omaikai	5,000.00	5,000.00	0.00
Makani Akua	7,000.00	7,000.00	0.00
Kane Dave Dyc	20,900.00	20,900.00	0.00
Total Club Equipment	119,850.00 ✓	98,400.00	21,450.00
Depreciation and Amortization	-56,927.00 ✓	-45,878.00	-11,049.00
Total Fixed Assets	62,923.00	52,522.00	10,401.00
<b>TOTAL ASSETS</b>	<b>85,770.54</b>	<b>76,102.10</b>	<b>9,668.44</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Credit Cards			
Visa Credit Card	337.18 ✓	97.90	239.28
Total Credit Cards	337.18	97.90	239.28
Total Current Liabilities	337.18	97.90	239.28
Total Liabilities	337.18	97.90	239.28
Equity			
Opening Balance Equity	105,699.94	105,699.94	0.00
Unrestricted Net Assets	-29,695.74	-36,936.23	7,240.49
Net Income	9,429.16 ✓	7,240.49	2,188.67
Total Equity	85,433.36	76,004.20	9,429.16
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>85,770.54</b>	<b>76,102.10</b>	<b>9,668.44</b>

9427  
9353  
74

Form **990-EZ**Department of the Treasury  
Internal Revenue Service**Short Form**  
**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/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

OMB No. 1545-1150

**2018****Open to Public  
Inspection****A** For the 2018 calendar year, or tax year beginning , 2018, and ending ,**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C**  
 Outrigger Santa Cruz  
 PO Box 2945  
 Santa Cruz, CA 95063

**D** Employer identification number

77-0337815

**E** Telephone number

831-419-6931

**F** Group Exemption Number**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶ [outriggersantacruz.org](http://outriggersantacruz.org)**J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) ◀(insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 83,474.**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I. ☒

<b>Revenue</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>1</b>	45,288.
	<b>2</b>	Program service revenue including government fees and contracts	<b>2</b>	
	<b>3</b>	Membership dues and assessments	<b>3</b>	38,183.
	<b>4</b>	Investment income	<b>4</b>	3.
	<b>5a</b>	Gross amount from sale of assets other than inventory	<b>a</b>	
	<b>5b</b>	Less: cost or other basis and sales expenses	<b>5b</b>	
	<b>5c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	
	<b>6</b>	Gaming and fundraising events:		
	<b>6a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
	<b>6b</b>	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>	
<b>6c</b>	Less: direct expenses from gaming and fundraising events	<b>6c</b>		
<b>6d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>		
<b>7a</b>	Gross sales of inventory, less returns and allowances	<b>7a</b>		
<b>7b</b>	Less: cost of goods sold	<b>7b</b>		
<b>7c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>		
<b>8</b>	Other revenue (describe in Schedule O)	<b>8</b>		
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8. ▶	<b>9</b>	83,474.	
<b>Expenses</b>	<b>10</b>	Grants and similar amounts paid (list in Schedule O)	<b>10</b>	
	<b>11</b>	Benefits paid to or for members	<b>11</b>	
	<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	1,764.
	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	8,495.
	<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	216.
	<b>16</b>	Other expenses (describe in Schedule O) See Schedule O	<b>16</b>	63,569.
	<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16. ▶	<b>17</b>	74,044.
<b>Net Assets</b>	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	9,430.
	<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	76,004.
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20. ▶	<b>21</b>	85,434.

**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2018)

Check if the organization used Schedule O to respond to any question in this Part II.

X

Check if the organization used Schedule O to respond to any question in this Part III.

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Check if the organization used Schedule O to respond to any question in this Part IV.

Form 990-EZ (2018)

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in See Schedule O the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☐

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O. ....	<b>33</b>	X
<b>34</b> Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions. ....	<b>34</b>	X
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? .....	<b>35a</b>	X
<b>b</b> If 'Yes' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O. ....	<b>35b</b>	
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III .....	<b>35c</b>	X
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N .....	<b>36</b>	X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b> 0.		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? .....	<b>37b</b>	X
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? .....	<b>38a</b>	X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved. ....	<b>38b</b> N/A	
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 .....	<b>39a</b> N/A	
<b>b</b> Gross receipts, included on line 9, for public use of club facilities .....	<b>39b</b> N/A	
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.		
<b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I .....	<b>40b</b>	X
<b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. .... ▶ 0.		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization .....		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T. ....	<b>40e</b>	X
<b>41</b> List the states with which a copy of this return is filed ▶ <b>None</b>		

**42a** The organization's books are in care of ▶ Tai Boutell Telephone no. ▶ 831-419-6931  
 Located at ▶ PO Box 2945 Santa Cruz CA ZIP + 4 ▶ 95063

	Yes	No
<b>b</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)? .....	<b>42b</b>	X
If 'Yes,' enter the name of the foreign country ▶ _____		
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the United States? .....	<b>42c</b>	X
If 'Yes,' enter the name of the foreign country ▶ _____		

**43** Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ N/A and enter the amount of tax-exempt interest received or accrued during the tax year. .... ▶ **43** N/A

	Yes	No
<b>44a</b> Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ .....	<b>44a</b>	X
<b>b</b> Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ .....	<b>44b</b>	X
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? .....	<b>44c</b>	X
<b>d</b> If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. ....	<b>44d</b>	
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	<b>45a</b>	X
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions. ....	<b>45b</b>	X

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I. ....

	Yes	No
<b>46</b>		X

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI. .... ☐

**47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II. ....

	Yes	No
<b>47</b>		X

**48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E. ....

<b>48</b>		X
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**49 a** Did the organization make any transfers to an exempt non-charitable related organization? ....

<b>49 a</b>		X
-------------	--	---

**b** If 'Yes,' was the related organization a section 527 organization? ....

<b>49 b</b>		
-------------	--	--

**50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

**f** Total number of other employees paid over \$100,000 ..... ▶

**51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

**d** Total number of other independent contractors each receiving over \$100,000 ..... ▶

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A. ....

▶ ☒ Yes ☐ No

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

<b>Sign Here</b>	Signature of officer		Date		
	Tai Boutell		President		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Philip B Hebner, CPA, EA	Philip B Hebner, CPA, EA			P00569162
	Firm's name ▶	Philip B Hebner, CPA, EA		Firm's EIN ▶	27-3272868
	Firm's address ▶	PO Box 2560 Aptos, CA 95001-2560		Phone no.	831-251-0861

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



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

Department of the Treasury  
Internal Revenue Service

**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 instructions and the latest information.

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

Outrigger Santa Cruz

Employer identification number

77-0337815

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

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

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

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.) . . . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
4 <b>Total.</b> Add lines 1 through 3 . . . . .						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
6 <b>Public support.</b> Subtract line 5 from line 4 . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4 . . . . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

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

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f)). . . . .	14	%
15 Public support percentage from 2017 Schedule A, Part II, line 14 . . . . .	15	%
16a <b>33-1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
b <b>33-1/3% support test—2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test—2017.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization. . . . . ▶ <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. . . . . ▶ <input type="checkbox"/>		

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

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

**Section A. Public Support**

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'.) .....	53,463.	57,711.	84,029.	79,380.	87,271.	361,854.
<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 .....						0.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						0.
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						0.
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						0.
<b>6 Total.</b> Add lines 1 through 5 .....	53,463.	57,711.	84,029.	79,380.	87,271.	361,854.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....	0.	0.	0.	0.	0.	0.
<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 .....	0.	0.	0.	0.	0.	0.
<b>c</b> Add lines 7a and 7b .....	0.	0.	0.	0.	0.	0.
<b>8 Public support.</b> (Subtract line 7c from line 6.) .....						361,854.

**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 .....	53,463.	57,711.	84,029.	79,380.	87,271.	361,854.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						0.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						0.
<b>c</b> Add lines 10a and 10b .....	0.	0.	0.	0.	0.	0.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						0.
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						0.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) .....	53,463.	57,711.	84,029.	79,380.	87,271.	361,854.
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						▶ <input type="checkbox"/>

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

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	100.00 %
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15 .....	<b>16</b>	100.00 %

**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>	0.00 %
<b>18</b> Investment income percentage from <b>2017</b> Schedule A, Part III, line 17 .....	<b>18</b>	0.00 %

- 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (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? If 'Yes' to a, b, or c, provide detail in <b>Part VI</b> .		

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

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

**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? If 'No,' explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<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? If 'Yes,' describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**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 (see instructions).			
<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. Answer (a) and (b) below.			
<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? If 'Yes,' then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
<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? If 'Yes,' explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.			
<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? Provide details in <b>Part VI</b> .			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in <b>Part VI</b> the role played by the organization in this regard.			

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990 or 990-EZ) 2018

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

	Current Year
<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	

**Section E – Distribution Allocations (see instructions)**

	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
<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. For result greater than zero, explain in Part VI. See instructions.			
<b>6</b> Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result 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 .....			

BAA

Schedule A (Form 990 or 990-EZ) 2018

**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.)

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**SCHEDULE O**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

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

Outrigger Santa Cruz

Employer identification number

77-0337815

**Form 990-EZ, Part I, Line 16**  
**Other Expenses**

Advertising and Promotion.....	\$	159.
Bank Fees.....		113.
Boat Maintenance.....		4,455.
Community Support.....		200.
Depreciation.....		11,049.
Insurance.....		8,571.
Jacobs Heart Event.....		1,809.
Member Activity Expenses.....		5,750.
Merchant Fees.....		655.
NCOCA Dues.....		330.
Office Supplies.....		90.
OSC MBX Race Expenses.....		9,997.
Parking.....		132.
Public Classes Expenses.....		363.
Race Expenses.....		15,004.
Race Program Web Service.....		335.
Small Equipment /Accessories.....		3,514.
Travel.....		467.
Website Hosting.....		576.
Total	\$	63,569.

**Form 990-EZ, Part II, Line 24**  
**Other Assets**

	<u>Beginning</u>	<u>Ending</u>
Miscellaneous.....	\$ 52,522.	\$ 62,923.
Total	<u>\$ 52,522.</u>	<u>\$ 62,923.</u>

**Form 990-EZ, Part II, Line 26**  
**Total Liabilities**

	<u>Beginning</u>	<u>Ending</u>
Visa Credit Card.....	\$ 98.	\$ 337.
Total	<u>\$ 98.</u>	<u>\$ 337.</u>

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose**

The overarching purpose of this organization is to improve the quality of life for persons of all ages, with or without physical or cultural disadvantages or disabilities, without regard to age, gender, creed, ethnicity, sexual preference, or physical ability.

This overarching purpose will be achieved in the following specific ways:

Name of the organization

Employer identification number

Outrigger Santa Cruz

77-0337815

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose (continued)**

(1) To foster and develop community outreach programs with area schools, churches, and other organizations serving the able-bodied, disabled, culturally disadvantaged, and people of all age groups so as to promote cross-cultural understanding, environmental awareness, and clean ocean water activities.

(2) To develop, implement, and promote recreational outrigger canoe paddling activities for persons of any age group or cultural background, regardless of physical or mental ability or disability. This includes providing training, coaching, water safety, equipment, and organized recreational paddling so as to promote psychological, physical, and therapeutic benefits for all participants.

(3) To develop, implement, promote, and participate in all levels of outrigger canoe racing, and to actively promote races for all persons regardless of age, gender, sexual orientation, cultural orientation, or physical ability.

(4) To promote health, fitness, and cross-cultural understanding and cooperation among persons of all nationalities and orientations regardless of physical abilities.

(5) To enhance the cooperation among athletes, educators, and concerned individuals in promoting the welfare of all participants utilizing outrigger canoeing as a vehicle for teamwork, teambuilding, and cross cultural cooperation.

(6) To expand the public's understanding of and appreciation for the culture and practice of outrigger canoeing, and its historical relationship to the peoples and

Name of the organization

Outrigger Santa Cruz

Employer identification number

77-0337815

**Form 990-EZ, Part III - Organization's Primary Exempt Purpose (continued)**

cultural traditions of Hawaii, Polynesia, and other Pacific Island cultures.

**Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts**

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?..... No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?..... No

Client OSC

Outrigger Santa Cruz

77-0337815

10/29/19

01:19PM

**Contributions, Gifts, and Grants**  
**Other contributions, gifts, grants, etc.**

MBX Income.....	\$	12,156.
Race Fees Income.....		14,493.
Contributions, Gifts, Grants.....		9,073.
Public Classes.....		9,071.
Reimbursement for OC1 Repair.....		495.
Total	\$	<u>45,288.</u>

**Stmt. of Functional Expenses (990)****Insurance**

Liability Insurance - D & O.....	\$	510.
Liability Insurance - NCOCA.....		487.
Property Insurance.....		7,574.
Total	\$	<u>8,571.</u>