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Form 990EZ

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 for instructions and the latest information.

OMB No. 1545-1150

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 01-01-2020, and ending 12-31-2020

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

C Name of organization
DELTA SCULLING CENTER
EVERYBODY SCULLS INC
Number and street (or P. O. box, if mail is not delivered to street address) Room/suite
4950 BUCKLEY COVE WAY
City or town, state or province, country, and ZIP or foreign postal code
STOCKTON, CA 95219

D Employer identification number
46-2888292

E Telephone number
(209) 607-9876

F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify)

H Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: WWW.DELTASCULLING.ORG

J Tax-exempt status (check only one) - ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527

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) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 170,495

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	118,484
	2	Program service revenue including government fees and contracts	2	45,894
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less: cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ 66,579 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	6,117
c	Less: direct expenses from gaming and fundraising events	6c	9,082	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	-2,965	
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe in Schedule O)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	161,413	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	31,281
	13	Professional fees and other payments to independent contractors	13	14,741
	14	Occupancy, rent, utilities, and maintenance	14	23,124
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	50,421
17	Total expenses. Add lines 10 through 16	17	119,567	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	41,846
	19	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)	19	227,362
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	1,240
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	270,448

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form 990-EZ (2020)

Part II

Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	112,856	22	160,578
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	123,959	24	118,331
25 Total assets	236,815	25	278,909
26 Total liabilities (describe in Schedule O).	9,453	26	8,461
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	227,362	27	270,448

Part III

Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III ☒

What is the organization's primary exempt purpose?
DELTA SCULLING CENTER PROVIDES ACCESS TO FITNESS, HEALTH, LEISURE AND RECREATION FOR PEOPLE OF ALL ABILITIES THROUGH THE INCLUSIVE SPORT OF SCULLING (I.E. ROWING). WE ADAPT OUR BOATS AND EQUIPMENT TO FIT THE NEEDS OF INDIVIDUALS SO THAT EVERYONE CAN PARTICIPATE. SO EVEN IF PEOPLE HAVE PHYSICAL, COGNITIVE OR SENSORY/PERCEPTUAL CHALLENGES, THEY SHOULD BE ABLE TO FIND FREEDOM IN THE WATER. WE WANT TO SUPPORT EVERYONE, NO MATTER WHAT MOTIVATION BRINGS THEM TO US, FOR EXAMPLE, THOSE WHO WANT TO BECOME MORE FIT, REGAIN/IMPROVE HEALTH, FIND A NEW SPORT, ENJOY THE DELTA, TRAIN FOR COMPETITION, IMPROVE THEIR SCULLING TECHNIQUE, OR FIND AN ADAPTIVE SPORT.

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.

28

See Additional Data Table

(Grants \$) If this amount includes foreign grants, check here ☐

28a

29

(Grants \$) If this amount includes foreign grants, check here ☐

29a

30

(Grants \$) If this amount includes foreign grants, check here ☐

30a

31

Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here ☐

31a

32

Total program service expenses (add lines 28a through 31a) ☒

32

61,434

Part IV

List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
PATRICIA TIRONE PRESIDENT	40.00	10,592		
BRIDGET CHILDS VICE PRESIDE	1.00	0		
BEVERLY KLUNK TREASURER	5.00	0		
BOB OPRANDY SECRETARY	20.00	4,760		
DENICE FLYNN BOARD MEMBER	5.00	0		
KIM SPARROW BOARD MEMBER	2.00	0		

Form 990-EZ (2020)

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

	Yes	No
33 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	33	No
34 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.	34	No
35a 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)?	35a	No
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	35b	
c 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	35c	No
36 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	36	No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a		
b Did the organization file Form 1120-POL for this year?	37b	No
38a 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?	38a	No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶		
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	40b	No
c 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 ▶		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶		
e 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	40e	No
41 List the states with which a copy of this return is filed. ▶ CA		

42a The organization's books are in care of ▶ PATRICIA TIRONE Telephone no. ▶ (209) 607-9876
Located at ▶ 4950 BUCKLEY COVE WAY STOCKTON , CA ZIP + 4 ▶ 95219

	Yes	No
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)?	42b	No
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).		
c At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c	No
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 ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **43**

	Yes	No
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
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	44b	No
c Did the organization receive any payments for indoor tanning services during the year?	44c	No
d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b 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)	45b	No

		Yes	No
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.	46	No

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 ☐

		Yes	No
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	47	No
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	No
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	No
49b	If "Yes," was the related organization a section 527 organization?	49b	

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.

Sign Here	***** Signature of officer		2021-05-17 Date	
	PATRICIA TIRONE PRESIDENT Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name DIANA L WEDDIGEN	Preparer's signature	Date 2021-05-17	Check ☐ if self-employed PTIN P01950848
	Firm's name ▶ LEWIS KISCH & ASSOCIATES LTD			Firm's EIN ▶ 41-1620961
	Firm's address ▶ 1125 SOUTH FRONTAGE ROAD SUITE 1 HASTINGS, MN 550332489			Phone no. (651) 437-3356

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

Additional Data

Software ID:
Software Version:
EIN: 46-2888292
Name: DELTA SCULLING CENTER
EVERYBODY SCULLS INC

Form 990EZ, Part III - Statement of Program Service Accomplishments

		Expenses (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.	
28	DESPITE THE SHUTDOWN OF ALL SPORTS VENUES IN MARCH DUE TO THE PANDEMIC AND THE LOSS OF OUR TWO ANNUAL FUNDRAISERS, WE WERE NOT DETERRED IN 2020. WE CONTINUED OUR THREE MAJOR CATEGORIES OF PROGRAMS THAT SERVE STOCKTON AND NEIGHBORING CENTRAL VALLEY COMMUNITIES. THEY ARE 1) OUR MASTERS (ADULT) PROGRAMS, 2) THE YOUTH DEVELOPMENT PROGRAMS, AND 3) OUR ADAPTIVE PROGRAMS FOR CIVILIANS AND MILITARY VETERANS WITH DISABILITIES. OUR MAJOR ACCOMPLISHMENT WAS THE CREATIVE, COVID-SAFE CONTINUATION OF OUR PROGRAMS AFTER ONLY TWO WEEKS IN MARCH WHEN WE HAD TO HALT OUR USUAL WAY OF OFFERING SERVICE. STAYING AFLOAT DURING THE PANDEMIC SHUTDOWN WE OFFERED VIRTUAL LAND ROWING SESSIONS ON ROWING MACHINES (ERGOMETERS) SEVERAL TIMES A WEEK. WE TOOK OUR INVENTORY OF ROWING MACHINES AND GOT ONE TO EACH PERSON WHO REGULARLY ATTENDED OUR PROGRAMS TO USE IN THEIR HOME. AND THEN BECAUSE WE CAN SCULL IN PHYSICALLY DISTANCED SINGLE BOATS, WITHIN TWO WEEKS WE WERE BACK ON THE WATER USING ALL COVID-19 SAFETY PROTOCOLS WHILE CONTINUING SOME OF OUR ZOOM WORKOUTS THE REST OF THE YEAR. DSC'S FUNDRAISING COMMITTEE CARRIED OUT CREATIVE WAYS TO KEEP US AFLOAT: A VIRTUAL TRI-TIP BBQ AND SIDES CLASS LED BY TWO OF OUR SCULLERS; THE SALE OF A PUZZLE MADE FROM A PHOTO OF OUR SCULLERS ON THE DELTA; SPECIAL SHOWINGS (VIRTUALLY AND AT A POP-UP DRIVE-IN MOVIE THEATER) OF THE INSPIRATIONAL DOCUMENTARY MOVIE A MOST BEAUTIFUL THING; AND SUCCESSFUL 209GIVES AND 209GIVING TUESDAY ONLINE FUNDRAISING EVENTS. WE ALSO SET UP AN ONLINE STORE FOR TEAM GEAR. ALL THESE EFFORTS SHOWED THE INCREDIBLE STRENGTH OF DSCERS' COMMITMENT TO OUR PROGRAMS. ALL OF DSC'S COMMUNITY-ORIENTED PROGRAMS COULD NOT HAVE BEEN ACCOMPLISHED WITHOUT THE SUPPORT WE GOT FROM OTHER GRANTS. THESE WERE GRATEFULLY RECEIVED IN 2020 FROM THE CHISPITA FUND, THE COMMUNITY FOUNDATION OF S.J. BRIAN STOCKER FUND, THE JUNIOR LEAGUE OF SAN JOAQUIN, THE TRISKELES FOUNDATION'S SATYAGRAHA FUND, AND A LAMBDA THETA PHI CHARITY ASSISTANCE REQUEST FUND. SOME FIRSTS IN THE COMMUNITY DSC INITIATED AND GOT A DIGNITY HEALTH COMMUNITY GRANT TO BRING 11 ERGOMETERS AND AN INDOOR ROWING AND WATER SAFETY PROGRAM TO YOUTH IN THE SIERRA VISTA LOW-INCOME HOUSING COMMUNITY IN SOUTH STOCKTON (SEE YOUTH PROGRAMS UPDATES). PARTNERSHIPS WITH THE BOYS & GIRLS CLUB AT SIERRA VISTA-STOCKTON, THE HOUSING AUTHORITY OF SAN JOAQUIN COUNTY, AND LOCAL NON-PROFIT STAND WERE FORGED IN GETTING THE GRANT. DSC INITIATED AND HELPED PLAN THE FIRST-EVER INDOOR ROWING CHAMPIONSHIP EVENT IN STOCKTON-AT HEALTH CAREERS ACADEMY, A LOCAL CHARTER SCHOOL. EIGHTY-THREE STUDENTS FROM LOCAL STOCKTON SCHOOLS PARTICIPATED, HALF OF WHOM HAD SPECIAL NEEDS, AND EIGHT OF THEIR PE TEACHERS HELPED US ORGANIZE AND RUN THE EVENT (JAN. 27TH) PRIOR TO THE PANDEMIC. (SEE ERG ED UNDER YOUTH PROGRAMS BELOW.) DSC ARRANGED FOR THE AWARD-WINNING DOCUMENTARY A MOST BEAUTIFUL THING TO BE SHOWN VIRTUALLY AND AT THE LODI (CA) POP-UP DRIVE-IN, FOLLOWED BY A Q & A SESSION WITH TWO OF THE ACTORS AND THREE OTHER PANELISTS WHO SHARED THEIR EXPERTISE ON OR LIVED EXPERIENCE OF GROWING UP WITH TRAUMA FROM ADVERSE CHILDHOOD EXPERIENCES. NEW COACH FOR YOUTH DEVELOPMENT WE HIRED A FULL-TIME YOUTH DEVELOPMENT COACH IN THE FALL OF 2020. WITH ASSISTANCE SHE KEPT DSC'S GIRLS ROW STOCKTON PROGRAM RUNNING, BOTH VIRTUALLY AND ON THE WATER, THROUGHOUT THE PANDEMIC. SUMMER SCULLING CAMPS YIELDED NEW GRS ATHLETES WITH LOTS OF HELP FROM EXPERIENCED GRS SCULLERS, DSC MASTERS, AND TWO COLLEGE ROWERS WHO ASSISTED THE NEW COACH LAST SUMMER. (SEE YOUTH PROGRAM UPDATES BELOW.) PARENTS AND THEIR DAUGHTERS WERE VERY HUNGRY AT THIS POINT IN THE PANDEMIC TO FIND A WAY TO EXERCISE, BE OUTDOORS AND TO ENGAGE WITH OTHER YOUNG WOMEN THEIR AGE SOCIALLY. WE OFFERED AN ENTIRE WEEK OF PROGRAMMING FOR FREE TO OUR COMMUNITY AND THEN SUBSIDIZED THOSE WHO WANTED TO CONTINUE FOR THE REMAINDER OF THE SUMMER BUT DID NOT HAVE THE MEANS. COMPETITIONS CONTINUED PRE-COVID REGATTAS: THE GRS TEAM COMPETED IN TWO REGATTAS, A NOVICE REGATTA AT PACIFIC ROWING CLUB AND THE SOUTHWEST YOUTH REGIONAL CHAMPIONSHIPS, BOTH IN THE SAN FRANCISCO BAY AREA. DURING COVID REGATTAS: GRS, THE ONLY CA ENTRANT, FINISHED 3RD IN THE MONTH-LONG LAND ROWING/EXERCISES VIRTUAL N.W. CORONATHON CHAMPIONSHIPS, MARCH-APRIL. DSC'S MASTERS, THE GRS TEAM, AND OUR ADAPTIVE/MILITARY VETERANS SCULLERS PARTICIPATED IN THE RIVER CITY SMALL BOAT REBELLION AND THE HEAD OF THE PORT REGATTAS BY ROWING ON OUR HOME WATERWAY AND ELECTRONICALLY SENDING TIMES TO THE REGATTAS' DIRECTORS. SEVERAL DSC SCULLERS ALSO COMPETED VIRTUALLY IN USROWING REGATTAS (E.G. HEAD OF THE HOOCH, HEAD OF THE FISH, AND, WITH GRS, ROW TO TOKYO). ONE OF OUR ADAPTIVE SCULLERS WON A GOLD MEDAL IN HER PARA-ROWING COMPETITION AT THE HEAD OF THE HOOCH, EARNING AN INVITATION TO PARTICIPATE IN THAT REGATTA IN 2021. INDOOR CHAMPIONSHIPS: DSC'S GIRLS ROW STOCKTON TEAM, TWO PARA-ROWERS, AND ONE MASTERS ROWER COMPETED IN THE GOLDEN STATE INDOOR ROWING CHAMPIONSHIPS IN SACRAMENTO PRIOR TO THE PANDEMIC-AND ALL BUT ONE SET PERSONAL RECORDS. THE TWO PARA-ROWERS ALSO COMPETED THE VERY NEXT DAY AT THE PENINSULA ROWING CHAMPIONSHIPS. CONCEPT2 HOLIDAY CHALLENGE: DSC HAD THE TOP VIRTUAL TEAM IN THE WORLD WITH FEWER THAN 38 PARTICIPANTS DURING THIS MONTH-LONG CHALLENGE. OUR ROWERS ACCUMULATED ALMOST 3,000 MILES IN 30 DAYS YOUTH PROGRAM UPDATES GIRLS ROW STOCKTON: THIS AFTER-SCHOOL ACADEMIC-YEAR TEAM WAS SEPARATED INTO COMPETITIVE AND RECREATIONAL GROUPS TO ENABLE ATHLETES TO BETTER MEET THEIR TRAINING GOALS AND THE CONSTRAINTS PUT ON THEM BECAUSE OF THE PANDEMIC. BOTH GROUPS PARTICIPATED IN A HYBRID PROGRAM OF IN-PERSON AND VIRTUAL WORKOUTS. ATHLETES ON THE COMPETITIVE TEAM COMPETED IN RACES MENTIONED EARLIER. FOR OUR NEWER ATHLETES, THESE WERE THEIR FIRST EVER RACES. EVEN THE MORE EXPERIENCED ATHLETES HAD NEVER COMPETED IN A SINGLE SCULL BEFORE, AND SEVERAL OF THEM ACHIEVED PERSONAL BEST TIMES. ALL GIRLS WERE GIVEN ROWING MACHINES TO USE IN THEIR HOME AND WE WAIVED FEES FOR THREE OF THE GIRLS ON THE TEAM DUE TO LACK OF FINANCIAL MEANS. ERG ED: ALTHOUGH SCHOOLS WERE CLOSED FOR IN-PERSON LEARNING, WE RESUMED OUR ERG ED PROGRAM (ALBEIT ONLY PARTIALLY), A PE INDOOR ROWING CURRICULUM GRANT PROGRAM WE RUN IN LOCAL MIDDLE AND HIGH SCHOOLS. DISCOVERY CHALLENGE ACADEMY'S LIVE-IN STUDENT CADETS REMAINED ON CAMPUS DURING THE PANDEMIC, SO TWO DSC COACHES TAUGHT A SAFELY DISTANCED AND MASKED ERG ED CURRICULUM WITH 10 CADETS FOR 5 WEEKS IN APRIL & MAY. FOUR CADETS ACHIEVED THE 3RD HIGHEST COED 10-MIN. RELAY SCORE IN ERG ED HISTORY. TWO NEW ERG ED TEACHERS COMPLETED THEIR VIRTUAL TEACHER TRAINING WITH ASSISTANCE FROM OUR YOUTH DEVELOPMENT COACH, JOINING THE RANKS OF THOSE PE TEACHERS ALREADY IN THE PROGRAM PRIOR TO THE PANDEMIC. ONE EXPERIENCED ERG ED TEACHER PUT TOGETHER A VIRTUAL EXPERIENCE AS ENRICHMENT FOR SOME OF HIS PE STUDENTS, DELIVERING THE MACHINES TO THEIR HOMES SO THEY COULD SPEND TWO WEEKS ENGAGING IN PHYSICAL ACTIVITY AND IMPROVING THEIR ROWING. DSC ALSO DELIVERED ERGS TO TEN STUDENTS AT ANOTHER SCHOOL FOR A COMBINED LEARN-TO-ROW/MLK DAY EVENT. IN ADDITION TO LEARNING THE BASICS OF ROWING ON AN ERGOMETER, STUDENTS DISCUSSED DR. KING'S LEGACY, BLACK HISTORY IN ROWING, AND THE INTERSECTION OF PHYSICAL FITNESS AND CIVIL RIGHTS. THEY ALSO COMPLETED A WEEKLONG CHALLENGE OF ROWING A COMBINED 54 MILES ON THE ERG, REPRESENTING THE DISTANCE OF THE VOTING RIGHTS MARCH FROM SELMA TO MONTGOMERY IN 1965. DIGNITY HEALTH GRANT: "READY, SET, ROW" AT SIERRA VISTA: THANKS TO THIS GRANT INITIATED BY DSC, CHILDREN IN THE LOW-INCOME SIERRA VISTA HOUSING COMMUNITY WILL LEARN TO ERG AND SWIM, AND THOSE WHO ARE PARTICULAR EXCITED BY ROWING ON LAND WILL HAVE THE OPPORTUNITY TO COME TO THE DSC BOATHOUSE TO LEARN TO ROW ON THE WATER. DURING THE LAST MONTHS OF 2020, WE MET WITH STAFF FROM THE BOY AND GIRLS CLUB TO PLAN THE "READY, SET, ROW" PROGRAM AND TO INITIATE TRAINING OF THEIR COACHES IN PREPARATION FOR OPENING IN MARCH/APRIL 2021. THE VITALITY OF DSC'S PROGRAMS CONTINUED UNABATED IN 2020 DESPITE THE PANDEMIC, AS ALL THE ABOVE-MENTIONED ACCOMPLISHMENTS DEMONSTRATE. (Grants \$) If this amount includes foreign grants, check here . . . ► ☐	28a 61,434

TY 2020 Compensation Explanation

Name: DELTA SCULLING CENTER
EVERYBODY SCULLS INC

EIN: 46-2888292

Person Name	Explanation
PATRICIA TIRONE	
BRIDGET CHILDS	
BEVERLY KLUNK	
BOB OPRANDY	
DENICE FLYNN	
KIM SPARROWK	

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 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization
DELTA SCULLING CENTER
EVERYBODY SCULLS INC

Employer identification number
46-2888292

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

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

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support							
	Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
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	Total. 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	Public support. Subtract line 5 from line 4.						

Section B. Total Support							
Calendar year (or fiscal year beginning in) ►		(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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	Total support. Add lines 7 through 10						
12	Gross receipts from related activities, etc. (see instructions)					12	
13	First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► ☐						

Section C. Computation of Public Support Percentage		
14	Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f))	14
15	Public support percentage for 2019 Schedule A, Part II, line 14	15
16a	33 1/3% support test—2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐	
b	33 1/3% support test—2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► ☐	
17a	10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐	
b	10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► ☐	
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐	

Part IIISupport 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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .	38,295	39,898	71,387	28,431	118,484	296,495
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	82,280	94,962	119,446	53,156	52,011	401,855
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	120,575	134,860	190,833	81,587	170,495	698,350
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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.						
c Add lines 7a and 7b. .						
8 Public support. (Subtract line 7c from line 6.)						698,350

Section B. Total Support						
Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6. . .	120,575	134,860	190,833	81,587	170,495	698,350
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .				73,960		73,960
13 Total support. (Add lines 9, 10c, 11, and 12.) . .	120,575	134,860	190,833	155,547	170,495	772,310
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.	☐					

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2020 (line 8, column (f) divided by line 13, column (f))	15	90.420 %
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	88.890 %

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2020 (line 10c, column (f) divided by line 13, column (f))	17	0 %
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	0 %
19a 33 1/3% support tests—2020. 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—2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions		

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations			
1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (<i>explain in Part VI</i>). 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	Adjusted Net Income (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):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (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	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Part V

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (<i>prior IRS approval required - provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required-- <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020:			
a From 2015.			
b From 2016.			
c From 2017.			
d From 2018.			
e From 2019.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016.			
b Excess from 2017.			
c Excess from 2018.			
d Excess from 2019.			
e Excess from 2020.			

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

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
PART III, LINE 12	FUNDRAISING 73,960

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		209 GIVES (event type)	209 GIVING TUES (event type)	1 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	37,649	23,340	8,402	69,391
	2 Less: Contributions	37,649	23,340	4,450	65,439
	3 Gross income (line 1 minus line 2)			3,952	3,952
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	94	149	8,098	8,341
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				8,341
11 Net income summary. Subtract line 10 from line 3, column (d) ▶					-4,389

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

11	Does the organization conduct gaming activities with nonmembers?	☐ Yes	☐ No
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	☐ Yes	☐ No
13	Indicate the percentage of gaming activity conducted in:		
a	The organization's facility	13a	%
b	An outside facility	13b	%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name ►		
	Address ►		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	☐ Yes	☐ No
b	If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$		
c	If "Yes," enter name and address of the third party:		
	Name ►		
	Address ►		
16	Gaming manager information:		
	Name ►		
	Gaming manager compensation ► \$		
	Description of services provided ►		
	☐ Director/officer	☐ Employee	☐ Independent contractor
17	Mandatory distributions:		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		☐ Yes ☐ No
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$		

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

Return Reference	Explanation
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SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury

Name of the organization
DELTA SCULLING CENTER
EVERYBODY SCULLS INC

Supplemental Information to Form 990 or 990-EZ

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

▶ **Attach to Form 990 or 990-EZ.**

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Employer identification number

46-2888292

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 16	EXPENSES OFFICE EXPENSES & SUPPLIES 1,113 TRAVEL 1,387 INSURANCE 5,265 ACTIVITY FEE 2,310 BANK CHARGES 71 DUES & SUBSCRIPTIONS 7,454 MISCELLANEOUS 5,397 PAYPAL FEE 30 SQUARE FEE 61 TAXES AND LICENSES 300 BOAT HOUSE/SMALL EQUIP. 4,875 GENERAL 398 NUTRITION/WATER 211 UNIFORMS/CLOTHING 785 GAS LAUNCH 392 REGATTA FEES 770 VOLUNTEER APPRECIATION 1,861 LESSONS 987 NON-INVESTMENT DEPRECIATION 16,754 TOTAL 50,421

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART I, LINE 20	PRIOR PERIOD ADJUSTMENT 1,240

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART II, LINE 24	ACCOUNTS RECEIVABLE 0 710 INVENTORIES FOR SALE OR USE 0 12,640 PREPAID EXPENSES AND DEFERRED CHARGES 4,364 88 165,665 167,717 LESS ACCUMULATED DEPRECIATION 46,070 62,824 TOTAL 123,959 118,331

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART II, LINE 26	ACCOUNTS PAYABLE AND ACCRUED EXPENSES 1,616 1,761 DEFERRED REVENUE 0 6,700 UNSECURED NOTES AND LOANS PAYABLE 7,837 0

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III	DELTA SCULLING CENTER PROVIDES ACCESS TO FITNESS, HEALTH, LEISURE AND RECREATION FOR PEOPLE OF ALL ABILITIES THROUGH THE INCLUSIVE SPORT OF SCULLING (I.E. ROWING). WE ADAPT OUR BOATS AND EQUIPMENT TO FIT THE NEEDS OF INDIVIDUALS SO THAT EVERYONE CAN PARTICIPATE. SO EVEN IF PEOPLE HAVE PHYSICAL, COGNITIVE OR SENSORY/PERCEPTUAL CHALLENGES, THEY SHOULD BE ABLE TO FIND FREEDOM IN THE WATER. WE WANT TO SUPPORT EVERYONE, NO MATTER WHAT MOTIVATION BRINGS THEM TO US, FOR EXAMPLE, THOSE WHO WANT TO BECOME MORE FIT, REGAIN/IMPROVE HEALTH, FIND A NEW SPORT, ENJOY THE DELTA, TRAIN FOR COMPETITION, IMPROVE THEIR SCULLING TECHNIQUE, OR FIND AN ADAPTIVE SPORT.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III, LINE 28	DESPITE THE SHUTDOWN OF ALL SPORTS VENUES IN MARCH DUE TO THE PANDEMIC AND THE LOSS OF OUR TWO ANNUAL FUNDRAISERS, WE WERE NOT DETERRED IN 2020. WE CONTINUED OUR THREE MAJOR CATEGORIES OF PROGRAMS THAT SERVE STOCKTON AND NEIGHBORING CENTRAL VALLEY COMMUNITIES. THEY ARE 1) OUR MASTERS (ADULT) PROGRAMS, 2) THE YOUTH DEVELOPMENT PROGRAMS, AND 3) OUR ADAPTIVE PROGRAMS FOR CIVILIANS AND MILITARY VETERANS WITH DISABILITIES. OUR MAJOR ACCOMPLISHMENT WAS THE CREATIVE, COVID-SAFE CONTINUATION OF OUR PROGRAMS AFTER ONLY TWO WEEKS IN MARCH WHEN WE HAD TO HALT OUR USUAL WAY OF OFFERING SERVICE. STAYING AFLOAT DURING THE PANDEMIC SHUTDOWN WE OFFERED VIRTUAL LAND ROWING SESSIONS ON ROWING MACHINES (ERGOMETERS) SEVERAL TIMES A WEEK. WE TOOK OUR INVENTORY OF ROWING MACHINES AND GOT ONE TO EACH PERSON WHO REGULARLY ATTENDED OUR PROGRAMS TO USE IN THEIR HOME. AND THEN BECAUSE WE CAN SCULL IN PHYSICALLY DISTANCED SINGLE BOATS, WITHIN TWO WEEKS WE WERE BACK ON THE WATER USING ALL COVID-19 SAFETY PROTOCOLS WHILE CONTINUING SOME OF OUR ZOOM WORKOUTS THE REST OF THE YEAR. DSC'S FUNDRAISING COMMITTEE CARRIED OUT CREATIVE WAYS TO KEEP US AFLOAT: A VIRTUAL TRI-TIP BBQ AND SIDES CLASS LED BY TWO OF OUR SCULLERS; THE SALE OF A PUZZLE MADE FROM A PHOTO OF OUR SCULLERS ON THE DELTA; SPECIAL SHOWINGS (VIRTUALLY AND AT A POP-UP DRIVE-IN MOVIE THEATER) OF THE INSPIRATIONAL DOCUMENTARY MOVIE A MOST BEAUTIFUL THING; AND SUCCESSFUL 209GIVES AND 209GIVING TUESDAY ONLINE FUNDRAISING EVENTS. WE ALSO SET UP AN ONLINE STORE FOR TEAM GEAR. ALL THESE EFFORTS SHOWED THE INCREDIBLE STRENGTH OF DSCERS' COMMITMENT TO OUR PROGRAMS. ALL OF DSC'S COMMUNITY-ORIENTED PROGRAMS COULD NOT HAVE BEEN ACCOMPLISHED WITHOUT THE SUPPORT WE GOT FROM OTHER GRANTS. THESE WERE GRATEFULLY RECEIVED IN 2020 FROM THE CHISPITA FUND, THE COMMUNITY FOUNDATION OF S.J. BRIAN STOCKER FUND, THE JUNIOR LEAGUE OF SAN JOAQUIN, THE TRIS KELES FOUNDATION'S SATYAGRAHA FUND, AND A LAMBDA THETA PHI CHARITY ASSISTANCE REQUEST FUND. SOME FIRSTS IN THE COMMUNITY DSC INITIATED AND GOT A DIGNITY HEALTH COMMUNITY GRANT TO BRING 11 ERGOMETERS AND AN INDOOR ROWING AND WATER SAFETY PROGRAM TO YOUTH IN THE SIERRA VISTA LOW-INCOME HOUSING COMMUNITY IN SOUTH STOCKTON (SEE YOUTH PROGRAMS UPDATES). PARTNERSHIPS WITH THE BOYS & GIRLS CLUB AT SIERRA VISTA-STOCKTON, THE HOUSING AUTHORITY OF SAN JOAQUIN COUNTY, AND LOCAL NON-PROFIT STAND WERE FORGED IN GETTING THE GRANT. DSC INITIATED AND HELPED PLAN THE FIRST-EVER INDOOR ROWING CHAMPIONSHIP EVENT IN STOCKTON-AT HEALTH CAREERS ACADEMY, A LOCAL CHARTER SCHOOL. EIGHTY-THREE STUDENTS FROM LOCAL STOCKTON SCHOOLS PARTICIPATED, HALF OF WHOM HAD SPECIAL NEEDS, AND EIGHT OF THEIR PE TEACHERS HELPED US ORGANIZE AND RUN THE EVENT (JAN. 27TH) PRIOR TO THE PANDEMIC. (SEE ERGOMETERED UNDER YOUTH PROGRAMS BELOW.) DSC ARRANGED FOR THE AWARD-WINNING DOCUMENTARY A MOST BEAUTIFUL THING TO BE SHOWN VIRTUALLY AND AT THE LODI (CA) POP-UP DRIVE-IN, FOLLOWED BY A Q & A SESSION WITH TWO OF THE ACTORS AND THREE OTHER PANELISTS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990- EZ, PART III, LINE 28	WHO SHARED THEIR EXPERTISE ON OR LIVED EXPERIENCE OF GROWING UP WITH TRAUMA FROM ADVERSE CHILDHOOD EXPERIENCES. NEW COACH FOR YOUTH DEVELOPMENT WE HIRED A FULL-TIME YOUTH DEVELOPMENT COACH IN THE FALL OF 2020. WITH ASSISTANCE SHE KEPT DSC'S GIRLS ROW STOCKTON PROGRAM RUNNING, BOTH VIRTUALLY AND ON THE WATER, THROUGHOUT THE PANDEMIC. SUMMER SCULLING CAMPS YIELDED NEW GRS ATHLETES WITH LOTS OF HELP FROM EXPERIENCED GRS SCULLERS, DSC MASTERS, AND TWO COLLEGE ROWERS WHO ASSISTED THE NEW COACH LAST SUMMER. (SEE YOUTH PROGRAM UPDATES BELOW.) PARENTS AND THEIR DAUGHTERS WERE VERY HUNGRY AT THIS POINT IN THE PANDEMIC TO FIND A WAY TO EXERCISE, BE OUTDOORS AND TO ENGAGE WITH OTHER YOUNG WOMEN THEIR AGE SOCIALLY. WE OFFERED AN ENTIRE WEEK OF PROGRAMMING FOR FREE TO OUR COMMUNITY AND THEN SUBSIDIZED THOSE WHO WANTED TO CONTINUE FOR THE REMAINDER OF THE SUMMER BUT DID NOT HAVE THE MEANS. COMPETITIONS CONTINUED PRE-COVID REGATTAS: THE GRS TEAM COMPETED IN TWO REGATTAS, A NOVICE REGATTA AT PACIFIC ROWING CLUB AND THE SOUTHWEST YOUTH REGIONAL CHAMPIONSHIPS, BOTH IN THE SAN FRANCISCO BAY AREA. DURING COVID REGATTAS: GRS, THE ONLY CA ENTRANT, FINISHED 3RD IN THE MONTH-LONG LAND ROWING/EXERCISES VIRTUAL N.W. CORONATHON CHAMPIONSHIPS, MARCH-APRIL. DSC'S MASTERS, THE GRS TEAM, AND OUR ADAPTIVE/MILITARY VETERANS SCULLERS PARTICIPATED IN THE RIVER CITY SMALL BOAT REBELLION AND THE HEAD OF THE PORT REGATTAS BY ROWING ON OUR HOME WATERWAY AND ELECTRONICALLY SENDING TIMES TO THE REGATTAS' DIRECTORS. SEVERAL DSC SCULLERS ALSO COMPETED VIRTUALLY IN USROWING REGATTAS (E.G. HEAD OF THE HOCH, HEAD OF THE FISH, AND, WITH GRS, ROW TO TOKYO). ONE OF OUR ADAPTIVE SCULLERS WON A GOLD MEDAL IN HER PARA-ROWING COMPETITION AT THE HEAD OF THE HOCH, EARNING AN INVITATION TO PARTICIPATE IN THAT REGATTA IN 2021. INDOOR CHAMPIONSHIPS: DSC'S GIRLS ROW STOCKTON TEAM, TWO PARA-ROWERS, AND ONE MASTERS ROWER COMPETED IN THE GOLDEN STATE INDOOR ROWING CHAMPIONSHIPS IN SACRAMENTO PRIOR TO THE PANDEMIC-AND ALL BUT ONE SET PERSONAL RECORDS. THE TWO PARA-ROWERS ALSO COMPETED THE VERY NEXT DAY AT THE PENINSULA ROWING CHAMPIONSHIPS. CONCEPT2 HOLIDAY CHALLENGE: DSC HAD THE TOP VIRTUAL TEAM IN THE WORLD WITH FEWER THAN 38 PARTICIPANTS DURING THIS MONTH-LONG CHALLENGE. OUR ROWERS ACCUMULATED ALMOST 3,000 MILES IN 30 DAYS YOUTH PROGRAM UPDATES GIRLS ROW STOCKTON: THIS AFTER-SCHOOL ACADEMIC-YEAR TEAM WAS SEPARATED INTO COMPETITIVE AND RECREATIONAL GROUPS TO ENABLE ATHLETES TO BETTER MEET THEIR TRAINING GOALS AND THE CONSTRAINTS PUT ON THEM BECAUSE OF THE PANDEMIC. BOTH GROUPS PARTICIPATED IN A HYBRID PROGRAM OF IN-PERSON AND VIRTUAL WORKOUTS. ATHLETES ON THE COMPETITIVE TEAM COMPETED IN RACES MENTIONED EARLIER. FOR OUR NEWER ATHLETES, THESE WERE THEIR FIRST EVER RACES. EVEN THE MORE EXPERIENCED ATHLETES HAD NEVER COMPETED IN A SINGLE SCULL BEFORE, AND SEVERAL OF THEM ACHIEVED PERSONAL BEST TIMES. ALL GIRLS WERE GIVEN ROWING MACHINES TO USE IN THEIR HOME AND WE WAIVED FEES FOR THREE OF THE GIRLS ON THE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART III, LINE 28	TEAM DUE TO LACK OF FINANCIAL MEANS. ERG ED: ALTHOUGH SCHOOLS WERE CLOSED FOR IN-PERSON LEARNING, WE RESUMED OUR ERG ED PROGRAM (ALBEIT ONLY PARTIALLY), A PE INDOOR ROWING CURRICULUM GRANT PROGRAM WE RUN IN LOCAL MIDDLE AND HIGH SCHOOLS. DISCOVERY CHALLENGE ACADEMY'S LIVE-IN STUDENT CADETS REMAINED ON CAMPUS DURING THE PANDEMIC, SO TWO DSC COACHES TAUGHT A SAFELY DISTANCED AND MASKED ERG ED CURRICULUM WITH 10 CADETS FOR 5 WEEKS IN APRIL & MAY. FOUR CADETS ACHIEVED THE 3RD HIGHEST COED 10-MIN. RELAY SCORE IN ERG ED HISTORY. TWO NEW ERG ED TEACHERS COMPLETED THEIR VIRTUAL TEACHER TRAINING WITH ASSISTANCE FROM OUR YOUTH DEVELOPMENT COACH, JOINING THE RANKS OF THOSE PE TEACHERS ALREADY IN THE PROGRAM PRIOR TO THE PANDEMIC. ONE EXPERIENCED ERG ED TEACHER PUT TOGETHER A VIRTUAL EXPERIENCE AS ENRICHMENT FOR SOME OF HIS PE STUDENTS, DELIVERING THE MACHINES TO THEIR HOMES SO THEY COULD SPEND TWO WEEKS ENGAGING IN PHYSICAL ACTIVITY AND IMPROVING THEIR ROWING. DSC ALSO DELIVERED ERGS TO TEN STUDENTS AT ANOTHER SCHOOL FOR A COMBINED LEARN-TO-ROW/MLK DAY EVENT. IN ADDITION TO LEARNING THE BASICS OF ROWING ON AN ERGOMETER, STUDENTS DISCUSSED DR. KING'S LEGACY, BLACK HISTORY IN ROWING, AND THE INTERSECTION OF PHYSICAL FITNESS AND CIVIL RIGHTS. THEY ALSO COMPLETED A WEEKLONG CHALLENGE OF ROWING A COMBINED 54 MILES ON THE ERG, REPRESENTING THE DISTANCE OF THE VOTING RIGHTS MARCH FROM SELMA TO MONTGOMERY IN 1965. DIGNITY HEALTH GRANT: "READY, SET, ROW" AT SIERRA VISTA: THANKS TO THIS GRANT INITIATED BY DSC, CHILDREN IN THE LOW-INCOME SIERRA VISTA HOUSING COMMUNITY WILL LEARN TO ERG AND SWIM, AND THOSE WHO ARE PARTICULARLY EXCITED BY ROWING ON LAND WILL HAVE THE OPPORTUNITY TO COME TO THE DSC BOATHOUSE TO LEARN TO ROW ON THE WATER. DURING THE LAST MONTHS OF 2020, WE MET WITH STAFF FROM THE BOY AND GIRLS CLUB TO PLAN THE "READY, SET, ROW" PROGRAM AND TO INITIATE TRAINING OF THEIR COACHES IN PREPARATION FOR OPENING IN MARCH/APRIL 2021. THE VITALITY OF DSC'S PROGRAMS CONTINUED UNABATED IN 2020 DESPITE THE PANDEMIC, AS ALL THE ABOVE-MENTIONED ACCOMPLISHMENTS DEMONSTRATE.