

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.

2021

Open to Public
Inspection

A For the 2021 calendar year, or tax year beginning January 1, 2021, and ending December 31, 2021	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Challenged Sailors San Diego Inc Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO Box 6994 City or town, state or province, country, and ZIP or foreign postal code San Diego, CA 92166
G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶	D Employer identification number 47-288279
I Website: ▶ www.challengedsailors.org	E Telephone number 619-340-9555
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	F Group Exemption Number ▶
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990).
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. ▶ \$	

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 <input type="checkbox"/>		
Revenue	1 Contributions, gifts, grants, and similar amounts received	1 61,972
	2 Program service revenue including government fees and contracts	2
	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	0
	6 Gaming and fundraising events:	
	a Gross income from gaming (attach Schedule G if greater than \$15,000) 6a	0
Expenses	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) 6b	0
	c Less: direct expenses from gaming and fundraising events 6c	0
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 6d	0
	7a Gross sales of inventory, less returns and allowances 7a	0
	b Less: cost of goods sold 7b	0
	c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a) 7c	0
	8 Other revenue (describe in Schedule O) 8	0
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶ 9	61,972
	10 Grants and similar amounts paid (list in Schedule O) 10	0
	11 Benefits paid to or for members 11	0
Net Assets	12 Salaries, other compensation, and employee benefits 12	0
	13 Professional fees and other payments to independent contractors 13	0
	14 Occupancy, rent, utilities, and maintenance 14	33,609
	15 Printing, publications, postage, and shipping 15	0
	16 Other expenses (describe in Schedule O) 16	17,127
	17 Total expenses. Add lines 10 through 16 ▶ 17	50,736
	18 Excess or (deficit) for the year (subtract line 17 from line 9) 18	11,235
Net Assets	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	147,038
	20 Other changes in net assets or fund balances (explain in Schedule O) 20	0
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶ 21	147,038

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	97,153	109,280
23 Land and buildings	0	0
24 Other assets (describe in Schedule O)	38,577	37,757
25 Total assets	135,730	147,038
26 Total liabilities (describe in Schedule O)	0	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	135,730	147,038

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

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

What is the organization's primary exempt purpose? Adaptive sailing for persons with disabilities	
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 We offer weekly sailing opportunities for medically stable persons with almost any type of physical disability at no cost. We own and maintain 8-16 ft Martin sailboats specially adapted for their use and one 18ft SKUD Two with systems for use by the severely disabled. Sailors are able to skipper if they wish. 288 participants. (Grants \$ 3,000) If this amount includes foreign grants, check here	28a \$34,404
29 Opportunities for competitive racing regattas for persons with disabilities both by organizing regattas and by providing the disabled with boats to use in other local regattas. 41 participants. (Grants \$) If this amount includes foreign grants, check here	29a \$4,898
30 Provide sailing instruction camps for persons with disabilities. 12 participants. (Grants \$) If this amount includes foreign grants, check here	30a \$1,434
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 40,736

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/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Ryan Craft President	15-20	0	0	0
Brewster Schenk Secretary and Infromation Technology	15-20	0	0	0
Peter Phillips Treasurer	15-20	0	0	0
Carolyn Sherman Dierctor	15-20	0	0	0
James MacArthur Boat Maintenace	15-20	0	0	0
Sue Tetzsch Scheduling	15-20	0	0	0
Edward Matus Director	15-20	0	0	0
Craig Dennis Boat Maintenance	20	0	0	0
William Gross Boat Maintenance	20	0	0	0
Steve Bridge Boat Maintenance	10	0	0	0

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		✓
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		✓
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)?		✓
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		✓
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		✓
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		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?		✓
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?		✓
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		✓
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		✓
41	List the states with which a copy of this return is filed ▶ California		
42a	The organization's books are in care of ▶ Peter Phillips Telephone no. ▶ 619-340-9555 Located at ▶ 1199 Pacific Highway, Unit 3802, San Diego, CA ZIP + 4 ▶ 92101-8428		
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)? If "Yes," enter the name of the foreign country ▶	Yes	No
	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 United States? 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		<input type="checkbox"/>
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
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		✓
c	Did the organization receive any payments for indoor tanning services during the year?		✓
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		✓
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
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		✓

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Challenged Sailors San Diego, 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 Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Employer identification number

47-288279

Form 990-EZ, Line 16, Other Expenses: \$17,127

Advertising and Marketing: \$1,995 Bank Charger: \$19 Depreciation: \$10,708 Event Costs: \$244 General Supplies: \$1,125

Merchant Fees: \$322 Professional Fees: \$1,710 Promotional Items and Advertising: \$144 Taxes and Fees: \$378

Telephone: \$122 Website Expenses: \$360

Form 990-EZ, Line 24, Other Assets: \$37,757

Accumulated Depreciation -\$66,884 Boats: \$58,977 Equipment: \$24,348 Sails: \$16,016 Trailers: \$5,300