(Rev. January 2020) Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Inspection

▶ Do not enter social security numbers on this form as it may be made public.

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

Open to Public

OMB No. 1545-0047

_	1 01 111	e 2019 Calendar year, or tax year beginning	enung	_	
В	Check if applicab	c Name of organization		D Employer identific	cation number
	Addre				
	Name chang	e Doing business as		45-30708	54
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone numbe	 r
	Final	6201 E ADDIAN WAY		562-595-	
	termir	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	44,864.
	Amen	ded TONC DEACH CA 00903		H(a) Is this a group re	
F	Application				? Yes X No
	pendi		803	H(b) Are all subordinates in	
$\overline{}$	Toyou	empt status: X 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) d		1	list. (see instructions)
		te: NWW.AQUATICCAPITAL.ORG	01 021	1	
		organization: X Corporation Trust Association Other	I Voor	H(c) Group exemption	1 State of legal domicile: CA
	art I		L 1 Gai	or formation. ZOIO	J State of legal doffliche, C21
	Ta	Briefly describe the organization's mission or most significant activities: SEE	SCHEDU	LE O FOR TH	<u>E</u>
Governance	'	FOUNDATION'S MISSION.			
ž	2	Check this box if the organization discontinued its operations or dispose	sed of more	than 25% of its net as	ssets.
ŏ	3	Number of voting members of the governing body (Part VI, line 1a)		3	23
Ğ	4	Number of independent voting members of the governing body (Part VI, line 1b)			23
Š	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)			0
Ìţį	6	Total number of volunteers (estimate if necessary)			0
Activities &	7 a	Total unrelated business revenue from Part VIII, column (C), line 12			0.
⋖	b	Net unrelated business taxable income from Form 990-T, line 39			0.
	1	· · · · · · · · · · · · · · · · · · ·		Prior Year	Current Year
4	8	Contributions and grants (Part VIII, line 1h)		52,457.	44,864.
ğ	9	Program service revenue (Part VIII, line 2g)		0.	0.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0.	0.
æ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	0.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		52,457.	44,864.
	_	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
(0	1	Coloring other componenties ampleyed benefits (Part IV column (A) lines 5.10)		0.	0.
Se	162	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
Expenses	l loa	Professional fundraising fees (Part IX, column (A), line 11e) Total fundraising expenses (Part IX, column (D), line 25)	25.		<u> </u>
Ĕ	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		43,609.	57,442.
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		43,609.	57,442.
		Revenue less expenses. Subtract line 18 from line 12		8,848.	-12,578.
_ S	3	nevenue less expenses. Subtract line 10 nonnine 12		ginning of Current Year	End of Year
sts (20	Total assets (Part X, line 16)	100	31,351.	18,773.
ASS	21	Total liabilities (Part X, line 16) Total liabilities (Part X, line 26)		0.	0.
Net Assets or	22	Net assets or fund balances. Subtract line 21 from line 20		31,351.	18,773.
Ē	art II			31,331.	10,775
		alties of perjury, I declare that I have examined this return, including accompanying schedule:	s and statem	ents, and to the hest of m	v knowledge and helief it is
		ct, and complete. Declaration of preparer (other than officer) is based on all information of wh			y Knowledge and boller, it is
uu	3, 00110	L	non proparor	nas any knowledge.	
c:		Signature of officer		Date	
Sig He		ANDREW BARBER, TREASURER			
пе	i e	Type or print name and title			
_		,	11	Date Check	PTIN
Pai	id	Print/Type preparer's name ANDREW J. BARBER Preparer's signature		.1/10/20 if self-employe	
	parer			Eirmin FIN	95-2642922
	e Only	Firm's name CRISELL & ASSOCIATES, CPA'S Firm's address 2199 E. WILLOW ST.		FIIII S EIN	77-4044744
USI	Uilly	SIGNAL HILL, CA 90755		Dhana na / 5	62)595-0501
_	41			Priorie no. (3	
ivia	ιy τne I	RS discuss this return with the preparer shown above? (see instructions)			X Yes No

Form	1990 (2019) AQUATIC CAPITAL OF AMERICA FOUNDATION 45-3070854 Page 2
Pa	rt III Statement of Program Service Accomplishments
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission: SEE SCHEDULE O FOR THE MISSION STATEMENT DETAIL.
	DEE DONEDOUD O TON THE MIDDION DIMIDMENT DEIMIL.
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
	If "Yes," describe these new services on Schedule O.
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No If "Yes," describe these changes on Schedule O.
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
•	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
_	revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$ 6,649. including grants of \$) (Revenue \$) ANNUAL BANQUET - THE FOUNDATION COMMUNICATED THE MESSAGE OF THE CITY OF LONG BEACH AS AN IDEAL PLACE FOR AQUATIC RELATED ACTIVITIES THROUGH THE
	WEBSITE, SUPPORTING COMMUNITY ACTIVITIES, AND PROVIDING AN ANNUAL
	DINNER HONORING OUTSTANDING ATHLETES AND AQUATIC COMMUNITY MEMBERS.
	DINNER HONORING OUTSTANDING ATHLETES AND AQUATIC COMMUNITY MEMBERS.
4b	(Code:) (Expenses \$ 20,487. including grants of \$) (Revenue \$) "HALL OF FAME" INDUCTION CEREMONY - THE ORGANIZATION HELD AN ANNUAL HALL OF FAME CEREMONY HONORING INDUCTEES WHO THROUGH THEIR
	ACCOMPLISHMENTS IN THE AQUATIC FIELD HAVE PERSONIFIED THE MESSAGE OF
	THE ORGANIZATION.
	THE ORGANIZATION.
4c	(Code:) (Expenses \$ 14,667. including grants of \$) (Revenue \$) NAPLES ISLAND SWIM/SUP MEET - THE ORGANIZATION COORDINATED AN EVENT IN
	WHICH COMPETITORS SWAM AND PADDLED IN THE WATERS SURROUNDING NAPLES
	ISLAND.
	152111/5
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ 9,111 • including grants of \$) (Revenue \$)
4e	Total program service expenses 50,914.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	77
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			.,
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If</i> "Yes," <i>complete Schedule C, Part II</i>	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	Ť		
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>			
	Schedule D, Part III	8		Х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, IX, or X			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	١		x
	Part VI	11a		
D	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	11b		x
_	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	110		
·	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		Х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			l
	Schedule D, Parts XI and XII	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			3,7
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	140		
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		Х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			,,
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			X
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		_ 41

Form 990 (2019)	AQUATIC	CAPITAL	0
Part IV	Ch	ecklist of Required Scho	edules (contin	ued

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22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If</i> "Yes," <i>complete Schedule J</i>	23		х
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			٠,,
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		_
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			17
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If</i> "Yes," <i>complete Schedule L, Part III</i>	27		х
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV			
	instructions, for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			x
h	"Yes," complete Schedule L, Part IV A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28a 28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b?	200		
_	"Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	32		
00	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	34		Х
35a	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			v
38	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	37		X
30	Note: All Form 990 filers are required to complete Schedule O	38	х	
Pai	rt V Statements Regarding Other IRS Filings and Tax Compliance	, 55		
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>		
			Yes	No
_	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable 1a C			
b		4		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		
	(garroining) withinings to prize without:	10		

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return)		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	За		X
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	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)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			v
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	۵.		
_	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			Х
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a 7b		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	76		
C		7c		х
d	to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year 7d	70		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	_		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans 13b	-		
	Enter the amount of reserves on hand Did the examination receive any normants for indeer temping convices during the tay year?	44-		X
	Did the organization receive any payments for indoor tanning services during the tax year?	14a	-	_^
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	15		X
	excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	13		<u> </u>
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		х
10	If "Yes," complete Form 4720, Schedule O.	10		
	1. 100, complete i diffi #120, comodulo o.	_		

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

	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
	<u> </u>		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b 23			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		Х
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, trustees, or key employees to a management company or other person?	3		х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a		х
h	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
~	persons other than the governing body?	7b		х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	OD		
3	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
	tion Divided (This decitor Brequeste information about politice not required by the internal revenue dead.)		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	ioa		
-	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		Х
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe	-125		
·	in Schedule O how this was done	12c		х
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14	Х	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
10	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a		х
	Other officers or key employees of the organization	15b		X
b	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	.55		
162	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
iou	taxable entity during the year?	16a		х
h	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation	Ioa		
-	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure	100		
17	List the states with which a copy of this Form 990 is required to be filed ►CA			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3	s only) avail	able
.5	for public inspection. Indicate how you made these available. Check all that apply.	o or my	, avail	4010
	Own website Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, an	d finar	ncial	
.5	statements available to the public during the tax year.	u miai	Joiai	
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
20	CRISELL & ASSOCIATES - 562-595-0501			
	2199 E. WILLOW STREET, SIGNAL HILL, CA 90755			

932006 01-20-20

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

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

(A)	(B)			((C)			(D)	(E)	(F)
Name and title	Average hours per week	Position (do not check more than o box, unless person is both officer and a director/truste					h an	Reportable compensation from	Reportable compensation from related	Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
(1) RICHARD FOSTER	5.00	,,		,,					0	0
PRESIDENT	2 00	Х		Х				0.	0.	0.
(2) ANDREW BARBER	2.00	X		x				0.	0.	0
TREASURER	5.00	^		Δ.				0.	0.	0.
(3) LUCY JOHNSON VICE PRESIDENT	3.00	x		x				0.	0.	0.
(4) PARKS WESSON	5.00	Δ		^				0.	0.	0.
SECRETARY	3.00	X		x				0.	0.	0.
(5) KIM ONISKO	1.00	^		^				0.	0.	•
ASST TREASURER	1.00	Х		х				0.	0.	0.

Par	t VII Section A. Officers, Directors, Trus	tees, Key Em	ploy	ees.	, an	d Hi	ghe	st C	Compensated Employe	es (continued)			
	(A) Name and title	(B) Average hours per week	box	Position (do not check more than one box, unless person is both a officer and a director/trustee					(D) Reportable compensation from	(E) Reportable compensation from related		(F) stimate mount o other	
		(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	or	npensat from the ganization nd relate anization	e on ed
	Subtotal								0.	0			0.
С	Total from continuation sheets to Part VI Total (add lines 1b and 1c)	I, Section A							0.	0	•		0.
2	Total number of individuals (including but n compensation from the organization							no re			- 1		0
3	Did the organization list any former officer,			кеу є	emp	loye	e, or	hig	hest compensated emp	loyee on		Yes	No
4	line 1a? If "Yes," complete Schedule J for so For any individual listed on line 1a, is the su and related organizations greater than \$150	ım of reportab	le co	omp	ensa	atior	n and	d otl		the organization	3		X
5	Did any person listed on line 1a receive or a	accrue comper	nsat	ion f	rom	any	unr unr						X
Sec	rendered to the organization? If "Yes," com tion B. Independent Contractors	piete Scriedui	9 0 1	OI SI	ICH	pers	SOIT .				5		
1	Complete this table for your five highest conthe organization. Report compensation for	="	-							· · · · · · · · · · · · · · · · · · ·	nsation	from	
	(A) Name and business	address	N	ONE	3				(B) Description of s	ervices		C) ensation	1
								_					
2	Total number of independent contractors (ii \$100,000 of compensation from the organiz	-	ot li	mite	d to		se lis	stec	d above) who received m	ore than			
		·									Form	990 (2	2019)

932008 01-20-20

Part VIII Statement of Revenue

			Check if Schedule O contains a re	sponse	or note to any lir	ne in this Part VIII			
				'	,	(A)	(B)	(C)	(D)
						Total revenue	Related or exempt		Revenue excluded
							function revenue	business revenue	from tax under sections 512 - 514
σω	_			. 1					000110110 0 12 0 1 1
II i			' J	la					
اع ق				lb					
Αţ			• • • • • • • • • • • • • • • • • • • •	lc					
를 를		d	Related organizations1	ld					
Contributions, Gifts, Grants and Other Similar Amounts		е	Government grants (contributions)	le					
흡		f	All other contributions, gifts, grants, and						
혈美			similar amounts not included above	lf	44,864.				
da		g	Noncash contributions included in lines 1a-1f	lg \$					
g E		h	Total. Add lines 1a-1f			44,864.			
					Business Code				
يو ا	2	а							
ĕ _ [b							
Ser		c							
E B		d							
gra Re		u							
Program Service Revenue		e	All all all						
_			All other program service revenue						
-		g	Total. Add lines 2a-2f						
	3		Investment income (including dividend						
			other similar amounts)						
	4		Income from investment of tax-exemp	-					
	5		Royalties						
			(1) F	Real	(ii) Personal				
	6	а	Gross rents 6a						
		b	Less: rental expenses 6b						
		С	Rental income or (loss) 6c						
		d							
	7	а	Gross amount from sales of (i) Sec	curities	(ii) Other				
			assets other than inventory 7a						
		b	Less: cost or other basis						
ne			and sales expenses 7b						
Revenue		С	Gain or (loss) 7c						
Be			Net gain or (loss)						
ther			Gross income from fundraising events (no						
₹	•	_		of					
			contributions reported on line 1c). See						
			Part IV, line 18						
		h							
			Less: direct expenses	└──					
									
	9	а	Gross income from gaming activities.						
			Part IV, line 19						
			Less: direct expenses						
			Net income or (loss) from gaming activ	vities	>				
	10	а	Gross sales of inventory, less returns						
			and allowances						
			Less: cost of goods sold						
$\overline{}$		С	Net income or (loss) from sales of inve	entory					
sn					Business Code				
e e	11	а							
Miscellaneous Revenue		b							
Re		С							
Ξ̈́			All other revenue						
		е	Total. Add lines 11a-11d			44.064	^		
	12		Total revenue. See instructions	<u></u>)	44,864.	0.	0.	0.

932009 01-20-20

Part IX | Statement of Functional Expenses

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

	Check if Schedule O contains a respon			/ <u>(</u> ()	
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees				
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (nonemployees):				
а	Management				
b	Legal				
С	Accounting				
d					
е	D (' ' I (' ' ' ' ' O D ' ' ' ' ' ' ' ' ' ' ' '				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A) amount, list line 11g expenses on Sch O.)	3.		3.	
12	Advertising and promotion	860.		860.	
13	Office expenses	977.		977.	
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	2,663.		2,663.	
24	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A)				
	amount, list line 24e expenses on Schedule 0.)				
а		20,487.	20,487.		
b	NAPLES ISLAND SWIM EXPE	14,667.	14,667.		
С	DONATIONS MADE	7,111.	7,111.		
d	ANNUAL BANQUET EXPENSE	6,649.	6,649.		
е	All other expenses	4,025.	2,000.		2,025
25	Total functional expenses. Add lines 1 through 24e	57,442.	50,914.	4,503.	2,025
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

ıa	ILA	Charle if Calculula Charlesina a vacanama an	make to any line in this Doct V			
		Check if Schedule O contains a response or	note to any line in this Part X	(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		31,351.	1	18,773.
	2	Savings and temporary cash investments			2	·
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any currer				
	`	trustee, key employee, creator or founder, si				
		controlled entity or family member of any of			5	
	6	Loans and other receivables from other disq				
	•	under section 4958(f)(1)), and persons descri		6		
S	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
As	9	Prepaid expenses and deferred charges			9	
	1	Land, buildings, and equipment: cost or other				
	104	basis. Complete Part VI of Schedule D				
	١,	Less: accumulated depreciation	-		10c	
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, li			12	
	13			13		
		Investments - program-related. See Part IV, I				
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11	1 24 254	15	18,773.	
	16	Total assets. Add lines 1 through 15 (must			16	10,775.
	17	Accounts payable and accrued expenses		17		
	18	Grants payable		18		
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Comple			21	
Liabilities	22	Loans and other payables to any current or				
ij		trustee, key employee, creator or founder, si				
<u>Fi</u>		controlled entity or family member of any of			22	
_	23	Secured mortgages and notes payable to ur			23	
	24	Unsecured notes and loans payable to unre			24	
	25	Other liabilities (including federal income tax	• •			
		parties, and other liabilities not included on I	ines 17-24). Complete Part X			
		of Schedule D			25	
	26	Total liabilities. Add lines 17 through 25		0.	26	0.
S		Organizations that follow FASB ASC 958,	check here ▶ ∟			
ü		and complete lines 27, 28, 32, and 33.				
ala	27	Net assets without donor restrictions			27	
d B	28	Net assets with donor restrictions			28	
جَ		Organizations that do not follow FASB AS	C 958, check here 🕨 🔼			
Ä		and complete lines 29 through 33.				
Net Assets or Fund Balances	29	Capital stock or trust principal, or current fur		29	0.	
SSe	30	Paid-in or capital surplus, or land, building, or		24 254	30	0.
ţ	31	Retained earnings, endowment, accumulate			31	18,773.
Š	32	Total net assets or fund balances		31,351.	32	18,773.
	33	Total liabilities and net assets/fund balances	·	31,351.	33	18,773.

2

6

Part XI Reconciliation of Net Assets

8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	1	8,7	73.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				Ш
				Yes	No
1	Accounting method used to prepare the Form 990: X Cash Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	l on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sir	igle Audit			
	Act and OMB Circular A-133?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	red audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits				
			Form	990	(2019)

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

Open to Public Inspection

Name of the organization AQUATIC CAPITAL OF AMERICA FOUNDATION **Employer identification number** 45-3070854

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.								
Γhe	organ	ization 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							ii).	
4	一	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii) . 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:	a operatea ee.	ngan onon man a moopha		000		,
5		An organization operated for the benefit of a college or university owned or operated by a governmental unit described in					ned in	
J		section 170(b)(1)(A)(iv). (C		ilege of difficulty owner	а ог орста	ica by a g	overnmental and desent)CG 1
6				aantal unit daaarihad in .	aaatian 17	70/L\/4\/A\	6.4	
6	H	A federal, state, or local go	_					
′	ш	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). (C	. ,					
8	\vdash	A community trust describe						
9		An agricultural research org				-		-
		or university or a non-land-o	grant college of agric	ulture (see instructions).	Enter the	name, city	/, and state of the colleg	e or
	77	university:						
10	X	An organization that norma						
		activities related to its exen	npt functions - subjec	ct to certain exceptions,	and (2) no	more tha	n 33 1/3% of its suppor	t from gross investment
		income and unrelated busin	ness taxable income	(less section 511 tax) from	om busine	sses acqu	ired by the organization	after June 30, 1975.
		See section 509(a)(2). (Cor	mplete Part III.)					
11	\vdash	An organization organized a	and operated exclusi	ively to test for public sa	ıfety. See s	section 50)9(a)(4).	
12	Ш	An organization organized a	and operated exclusi	ively for the benefit of, to	perform t	the function	ons of, or to carry out the	e purposes of one or
		more publicly supported or	ganizations describe	ed in section 509(a)(1) o	r section :	509(a)(2).	See section 509(a)(3). (Check the box in
	_	lines 12a through 12d that	describes the type o	f supporting organizatio	n and com	plete lines	s 12e, 12f, and 12g.	
а			anization operated, s	upervised, or controlled	by its sup	ported org	ganization(s), typically by	giving
		the supported organization	on(s) the power to re	gularly appoint or elect a	a majority	of the dire	ctors or trustees of the s	supporting
		organization. You must o	complete Part IV, Se	ections A and B.				
b			anization supervised	or controlled in connec	tion with it	s support	ed organization(s), by ha	iving
		control or management o	f the supporting orga	anization vested in the s	ame perso	ons that co	ontrol or manage the sup	ported
		organization(s). You mus	t complete Part IV,	Sections A and C.				
С			grated. A supporting	g organization operated	in connec	tion with, a	and functionally integrat	ed with,
		its supported organizatio	n(s) (see instructions	s). You must complete I	Part IV, Se	ctions A,	D, and E.	
d		☐ Type III non-functionally	/ integrated. A supp	orting organization oper	ated in co	nnection v	vith its supported organi	zation(s)
		that is not functionally int	egrated. The organiz	ation generally must sat	tisfy a dist	ribution re	quirement and an attent	iveness
		requirement (see instruct	ions). You must con	nplete Part IV, Sections	s A and D,	and Part	V.	
е		Check this box if the orga	anization received a	written determination fro	m the IRS	that it is a	a Type I, Type II, Type III	
		functionally integrated, or	r Type III non-functio	nally integrated support	ing organiz	zation.		
f	Ente	er the number of supported o	organizations					
g		ride the following information		· · · · · · · · · · · · · · · · · · ·				
	(i) Name of supported	(ii) EIN	(iii) Type of organization (described on lines 1-10	(iv) Is the orga in your governi	nization listed ng document?	(v) Amount of monetary	(vi) Amount of other
		organization		above (see instructions))	Yes	No	support (see instructions)	support (see instructions)
Γ∩t≤	al .						l .	i e

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. 932021 09-25-19

Schedule A (Form 990 or 990-EZ) 2019

Schedule A (Form 990 or 990-EZ) 2019 AQUATIC CAPITAL OF AMERICA FOUNDATION 45-3070854 Page 2 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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization'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.						
Sec	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 instructi	ons)			12	
13	First five years. If the Form 990 is for	the organization's	s first, second, thi	rd, fourth, or fifth t	tax year as a sectio	on 501(c)(3)	
_	organization, check this box and stor	here					>
	ction C. Computation of Publ						
	Public support percentage for 2019 (14	%
	Public support percentage from 2018					15	%
16a	33 1/3% support test - 2019. If the o	•		•		•	
	stop here. The organization qualifies						
b	33 1/3% support test - 2018. If the c						
	and stop here. The organization qual						
17a	10% -facts-and-circumstances tes						
	and if the organization meets the "fac			=		~	
	meets the "facts-and-circumstances"						
b	10% -facts-and-circumstances tes	-					
	more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the						
46	organization meets the "facts-and-circ						
18	Private foundation. If the organization	n did not check a	box on line 13, 16	5a, 16b, 17a, or 17		and see instruction	

Schedule A (Form 990 or 990-EZ) 2019

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							
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	16,689.	46,882.	44,886.	52,457.	44,864.	205,778.
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						
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
•	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
3	furnished by a governmental unit to						
	the organization without charge						
6	· · · · · ·	16,689.	46,882.	44,886.	52,457.	44,864.	205,778.
	Total. Add lines 1 through 5	10,000.	40,002.	44,000.	32,437.	44,004.	203,770.
<i>i</i> a	Amounts included on lines 1, 2, and						0.
h	3 received from disqualified persons Amounts included on lines 2 and 3 received						<u></u>
	from other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the						n
	amount on line 13 for the year						0.
	Add lines 7a and 7b						205,778.
	Public support. (Subtract line 7c from line 6.)						203,770.
	ndar year (or fiscal year beginning in)	(a) 2015 16,689.	(b) 2016 46,882.	(c) 2017 44,886.	(d) 2018 52,457.	(e) 2019 44,864.	(f) Total 205,778.
	Amounts from line 6	10,009.	40,002.	44,000.	32,437.	44,004.	405,776.
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						_
	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.)						
13	Total support. (Add lines 9. 10c. 11. and 12.)	16,689.	46,882.	44,886.	52,457.	44,864.	205,778.
	First five years. If the Form 990 is for					-	
							. .
Sec	ction C. Computation of Publi						
	Public support percentage for 2019 (li			olumn (f))		15	100.00 %
	Public support percentage from 2018		•				100.00 %
	etion D. Computation of Inves					10	
	Investment income percentage for 20°			e 13 column (f))		17	•00 %
	Investment income percentage from 2					18	<u>%</u>
138	9a 33 1/3% support tests - 2019. 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						
L	more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization						
D	line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization						
00							
20	Private foundation. If the organization	i dia not check a b	oox on line 14, 19a	, or 19b, check thi	s box and see ins	structions	P

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

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.
- 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)? 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in 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).
- **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?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 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? If "Yes," provide detail in Part VI.
- 7 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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 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))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.
- 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? If "Yes," provide detail in Part VI.
- 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)? If "Yes," answer 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
За		
3b		
3с		
_		
4a		
4b		
4c		
5a		
Ja		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

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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.

Schedule A (Form 990 or 990-EZ) 2019 AQUATIC CAPITAL OF AMERICA FOUNDATION 45-3070854 Page 6

Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supportir	ng Orga	anizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifyir	ng trust o	n Nov. 20, 1970 (explain in	Part VI). See instructions. Al
	other Type III non-functionally integrated supporting organizations must co	omplete S	Sections A through E.	
Sect	ion 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		
Sect	ion 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other			
	factors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 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	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion 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-functiona	lly integra	ated Type III supporting org	ganization (see

Schedule A (Form 990 or 990-EZ) 2019

instructions).

Par	t V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	anizations (continued)	
Secti	on D - Distributions		,	Current Year
1	Amounts paid to supported organizations to accomplish exe			
2	Amounts paid to perform activity that directly furthers exemp			
	organizations, in excess of income from activity			
3	Administrative expenses paid to accomplish exempt purpose	es of supported organization	S	
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required)			
6	Other distributions (describe in Part VI). See instructions.			
7	Total annual distributions. Add lines 1 through 6.			
8	Distributions to attentive supported organizations to which the	he organization is responsive	9	
	(provide details in Part VI). See instructions.			
9	Distributable amount for 2019 from Section C, line 6			
10	Line 8 amount divided by line 9 amount			
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reason-			
	able cause required- explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2019			
а	From 2014			
b	From 2015			
С	From 2016			
d	From 2017			
е	From 2018			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from Section D,			
	line 7: \$			
а	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
С	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, if			
	any. Subtract lines 3g and 4a from line 2. For result greater			
	than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2019. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2020. Add lines 3j			
	and 4c.			
8	Breakdown of line 7:			
а	Excess from 2015			

Schedule A (Form 990 or 990-EZ) 2019

b Excess from 2016c Excess from 2017d Excess from 2018e Excess from 2019

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or 990-EZ.

► Attach to Form 990 or 990-EZ.

Co to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

AQUATIC CAPITAL OF AMERICA FOUNDATION

Employer identification number 45-3070854

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE AQUATIC CAPITAL OF AMERICA FOUNDATION'S MISSION IS TO PROMOTE THE
MYRIAD OF AQUATIC ACTIVITIES OFFERED IN LONG BEACH, CALIFORNIA; TO
RECOGNIZE, HONOR AND SUPPORT THE CITY OF LONG BEACH AND ITS AQUATIC
ATHLETES, COACHES AND ORGANIZATIONS; AND TO PROMOTE WATER SAFETY AND
EDUCATION. THE FOUNDATION ALSO SUPPORTS COMMUNITY AND REGIONAL EFFORTS
TO CLEANSE LOCAL WATERWAYS AS WELL AS TO INCREASE THE NUMBER OF LOCAL
AQUATIC FACILITIES.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER PROGRAM SERVICES INCLUDE SUPPORT TO THE ANNUAL "AQUATIC GAMES",

SCHOLARSHIPS TO VARIOUS STUDENTS RECOGNIZED BY COACHES AND TEACHERS FOR

OUTSTANDING ACCOMPLISHMENTS IN AQUATIC ENDEAVORS, AND SUPPORT TO LOCAL

AQUATIC PROGRAMS.

EXPENSES \$ 9,111. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

THE FORM 990 WAS PROVIDED TO THE BOARD FOR REVIEW AT A MONTHLY MEETING AND ALL QUESTIONS AND COMMENTS WERE ADDRESSED PRIOR TO FILING.

FORM 990, PART VI, SECTION C, LINE 18:

COPIES OF FORMS 990 AND THE ORGANIZATION'S GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST.

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)