

Form 990EZ

Short Form

OMB No. 1545-0047

Return of Organization Exempt From Income Tax

2023

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Open to Public Inspection

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.

A For the 2023 calendar year, or tax year beginning 01-01-2023, and ending 12-31-2023

B Check if applicable:

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

C Name of organization BORREGO VILLAGE ASSOCIATION
Number and street (or P. O. box, if mail is not delivered to street address) Room/suite PO Box 1133
City or town, state or province, country, and ZIP or foreign postal code Borrego Springs, CA 92004

D Employer identification number 26-0606221
E Telephone number
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: BorregoVillageAssociation.org

J Tax-exempt status (check only one) - 501(c)(3) 501(c)(6) 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 \$ 58,461

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

Table with 9 rows for Revenue. Columns include line number, description, and amount. Total revenue is 58,461.

Table with 7 rows for Expenses. Columns include line number, description, and amount. Total expenses is 101,092.

Table with 3 rows for Net Assets. Columns include line number, description, and amount. Net assets at end of year is 79,345.

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	121,976	22 79,345
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	121,976	25 79,345
26 Total liabilities (describe in Schedule O).		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	121,976	27 79,345

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?
OUR MISSION To create and sustain a thriving and attractive community, surrounded by Anza-Borrego Desert State Park, where residents enjoy a quality lifestyle, prosperous businesses meet community needs, and tourism enhances the character and well-being of our village.

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 Destination Marketing - web based and social media platforms to inspire and inform visitors to our community and Anza-Borrego Desert State Park. Promote small locally owned hospitality and tourism businesses to support our local economy. Tourism spending is the most important economic driver for our community of some 3,000 residents. Borrego Experience.com website has 4,000 - 9,000 unique visitors each month. Social Media Platforms have over 3,000 followers and reach up to 25,000 per month inn the Winter / Spring high season

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

28a	
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29 Education, Training and Work Force Development Programs - implement a for credit Borrego Springs High School course in association with the National Association for Interpretation (NAI). Each year 15 - 20 H.S. Juniors receive professional level accreditations from NAI as Interpretive Hosts and Guides. Upon completing the program in year two students intern with Anza-Borrego Desert State Park which qualifies them for employment with CA State Parks system. Students can also intern with local civil society organizations and businesses. Over the last 5 years 120 H.S. students have completed the program. In 2023 two students began full time employment in ABDSP. 5 students have also obtained employment with CA State Parks as a result of the program. Other students have received employment opportunities in the private hospitality sector.

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

29a	
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30 Destination Management - Implement training program to certify 150 local adults and youth in Emergency First Aid/CPR. This program is offered in English and Spanish. Certify 10 local professional guides in Wilderness First Aid / CPR. Implement a Visitor Experience Program organizing a citizen stakeholder committee to engage with San County to design, construct and install Welcome Signage and Interpretive Signage to serve visitors to our community. Rent, clean and stock portable sanitation and hand wash units at popular visitor gathering places during the Spring flower bloom season to keep our visitors hygienically safe and to protect our pristine environment while they are experiencing the desert flower blooms. We estimate upwards of 100,000 visitors used our port-o-potties and hand wash stations during the 2023 "Bloom".

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

30a	
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31 Other program services (describe in Schedule O)

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

31a	
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32 Total program service expenses (add lines 28a through 31a) ▶ **32** 0

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
James Dion Executive Director	30.00	45,740		
Dick Troy President	5.00	0		
Diane Johnson Secretary	3.00	0		
Dale Jones Treasuer	3.00	0		
Betsy Knaak Director	2.00	0		
Jim Wermers Vice President	4.00	0		
David Garmon Director	2.00	0		
Ray Lennox Director	2.00	0		

Mike McElhatten	2.00	0	
Director			
Brianna Fordem	2.00	0	
Director			
Harry Turner	2.00	0	
Director			

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		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.		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)?		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		
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		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		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?		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?		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	
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 ▶ James Dion _____ Telephone no. ▶ (202) 604-2847		
	Located at ▶ PO Box 1133 Borrego Springs , CA _____ ZIP + 4 ▶ 92004		
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 <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____		
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	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b 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 ▶ 0

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. ▶ 0

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	2024-05-09 Date
	James Dion Executive Director Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990) Department of the Treasury Internal Revenue Service

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

2023

Name of the organization BORREGO VILLAGE ASSOCIATION

Employer identification number 26-0606221

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)(6) (enter number) organization
4947(a)(1) nonexempt charitable trust not treated as a private foundation
527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
4947(a)(1) nonexempt charitable trust treated as a private foundation
501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test...
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
BORREGO VILLAGE ASSOCIATION

Employer identification number
26-0606221

Part I

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

Contributors

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	\$ 36,380	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
	N/A		
	N/A		
2	N/A	\$ 10,000	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
	N/A		
	N/A		
3	N/A	\$ 8,345	<input checked="" type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
	N/A		
	N/A		
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization BORREGO VILLAGE ASSOCIATION	Employer identification number 26-0606221
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>
-	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>
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-	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>

Name of organization BORREGO VILLAGE ASSOCIATION	Employer identification number 26-0606221
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	

**SCHEDULE O
(Form 990)**
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.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization
BORREGO VILLAGE ASSOCIATION

Employer identification number

26-0606221

Return Reference	Explanation
Part 1, Line 16	Education / Training / Public Information Programs \$32,400 Destination Marketing Program \$3,400 Destination Management Program \$2,100 Dues, Subscriptions, Fees \$200 Insurance \$1,100 Office Supplies \$260 Auto / Fuel / Travel \$1,400 Accounting / Legal \$1,330