

# Agenda

## MEETING OF THE SAN MARCOS COMMUNITY FOUNDATION

**Wednesday, February 10, 2016 – 6:00 P.M.**

### **MEETING OF THE SAN MARCOS COMMUNITY FOUNDATION**

#### **GRANT FUNDING COMMITTEE**

**SAN MARCOS ROOM**

**1 CIVIC CENTER DRIVE**

**SAN MARCOS, CA 92069**

**Cell Phones:** As a courtesy to others, please silence your cell phone or pager during the meeting and engage in conversations outside the meeting room.

**Americans with Disabilities Act:** If you need special assistance to participate in this meeting, please contact the Board Secretary at (760) 744-1050, ext. 3121. Notification 48 hours in advance will enable the City to make reasonable arrangements to ensure accessibility to this meeting. Assisted listening devices are available for the hearing impaired. Please see the Board Secretary if you wish to use this device.

**Public Comment:** If you wish to address the Board on any agenda item, please complete a “Request to Speak” form. Be sure to indicate which item number you wish to address. Comments are limited to FIVE minutes.

The Oral Communication segment of the agenda is for the purpose of allowing the public to address the Board on any matter NOT listed on the agenda. The Board is prohibited by state law from taking action on items NOT listed on the Agenda. However, they may refer the matter to staff for a future report and recommendation. If you wish to speak under “Oral Communications,” please complete a “Request to Speak” form as noted above.

**Agendas:** Agenda packets are available for public inspection 72 hours prior to scheduled meetings at the Administration Department located on the second floor of City Hall, 1 Civic Center Drive, San Marcos, during normal business hours.

## AGENDA

### **CALL TO ORDER**

### **ROLL CALL**

### **OLD BUSINESS**

#### **1. GRANT AWARD HISTORY**

*Recommendation:* **NOTE & FILE**

### **NEW BUSINESS**

- 2. WILDLIFE FUND PROPOSAL** Consider one (1) Wildlife Grant proposal by a nonprofit organization requesting funds from the Foundation.

- (A) **FRIENDS OF SAN MARCOS PARKS AND RECREATION** – Request for funding in the amount of \$1,200 to purchase replacement educational items at Jack’s Pond Nature Center.

*Recommendation:* **CONSIDER/RECOMMEND**

3. **REGULAR GRANT APPLICATION PROPOSALS** Consider two (2) Regular Grant proposals by non-profit organizations requesting funds from the Foundation. Recommend funding to the SMCF Board.

- (A) **ELIZABETH HOSPICE** – Request for funding in the amount of \$7,500 to provide patient care and bereavement services for the residents of San Marcos.

*Recommendation:* **CONSIDER/RECOMMEND**

- (B) **JUST IN TIME FOR FOSTER YOUTH** – Request for funding in the amount of \$10,000 to provide transitioning foster youth with the necessary computers, technology tools, school and dorm supplies to support their college success.

*Recommendation:* **CONSIDER/RECOMMEND**

4. **MINI-GRANT APPLICATION PROPOSALS** Consider two (2) Mini-Grant proposals by nonprofit organizations requesting funds from the Foundation. Approve Resolution GFC 2016-02 for funding of Mini-Grants.

- (A) **SAN ELIJO MIDDLE SCHOOL PTO** – Request for funding in the amount of \$1,500 to help cover the expenses of the Rising Stars’ production of Peter Pan.

*Recommendation:* **CONSIDER/RECOMMEND**

- (B) **PALOMAR COLLEGE FOUNDATION** – Request for funding in the amount of \$1,500 to provide San Marcos 8<sup>th</sup> graders with hands-on contact with STEM experiences.

*Recommendation:* **CONSIDER/RECOMMEND**

### **CONSENT CALENDAR**

5. **WAIVER OF TEXT** This item is to waive the reading of the text of all Resolutions and Policies adopted at this meeting. Resolutions and Policies shall be **adopted** by title.

*Recommendation:* **WAIVE**

6. **APPROVAL OF MINUTES** SMCF Grant Funding Committee Meeting, January 13, 2016.

*Recommendation:* **CONSIDER/APPROVE**

7. **ORAL COMMUNICATIONS** Speakers are limited to five minutes. Please complete a “Request to Speak” form and place in basket provided. According to Board policy, **FIFTEEN** minutes has been established during this portion of the Agenda to allow citizens to speak on any matter **NOT** listed. The Board is prohibited by state law from taking action on items **NOT** listed on the Agenda. However, they may refer the matter for a future report and recommendation.

### **ITEMS FOR THE GOOD OF THE ORDER**

**8. NEXT MEETING DATE**

The next meeting of the Grant Funding Committee is scheduled for Wednesday, March 9, 2016. The next meeting of the SMCF Board of Directors is scheduled for Tuesday, February 16, 2016.

**9. MISCELLANEOUS**

**10. ADJOURNMENT**

AFFIDAVIT OF POSTING  
STATE OF CALIFORNIA    )  
COUNTY OF SAN DIEGO   ) ss.  
CITY OF SAN MARCOS    )

I, Michael Gordon, Secretary of the San Marcos Community Foundation Grant Funding Committee, hereby certify that I caused the posting of this agenda in the glass display case at the north entrance of City Hall on Friday, February 5, 2016, at 5:00 pm.

\_\_\_\_\_  
Michael Gordon, Secretary - SMCF

**SAN MARCOS COMMUNITY FOUNDATION**  
**Grant Award History FY2015-2016**

Organization	Type	Award	Date	Name of Project	Summary of Project
Meals-On-Wheels	Mini	\$1,500.00	7/8/2015	Senior Hunger in San Marcos	To purchase food and disposable packaging for meals delivered to homebound seniors living in the City of San Marcos. Serves 181 San Marcos residents.
Solutions for Change, Inc.	Mini	\$1,500.00	7/8/2015	Solutions Youth Programs	To help fund their Child Development Specialist who will orchestrate field trips, coordinate childcare, and provide a supportive environment for children from birth through age 18. Serves 24 San Marcos residents.
Casa de Amparo	Regular	\$5,000.00	8/18/2015	Residential Services Program	To support their Residential Services Program which improves the quality of life for children and teens who have been removed from their homes due to child abuse or neglect. Serves 85 San Marcos residents.
North County Health Services	Regular	\$3,452.57	8/18/2015	Vaccine Refrigeration	To replace a vaccine refrigerator at NCHS San Marcos Pediatrics (shared with NCHS QuickCare) that is out of compliance with Centers for Disease Control Standards. Serves 13,325 San Marcos residents.
The Angel's Depot	Mini	\$1,500.00	9/9/2015	Senior Emergency Meal Boxes	To support their continued efforts to feed up to 60 seniors living in poverty in San Marcos.
The Escondido Creek Conservancy	Mini	\$1,498.00	9/9/2015	Elfin Forest Docent Program	To support the costs of uniforms for the organization's volunteer docent program. Serves 28 San Marcos residents.
Kiwanis Club of San Marcos Foundation	Mini	\$500.00	11/12/2015	Holiday Parade	To support the annual San Marcos Holiday Parade. Serves 8,000 San Marcos residents.
Words Alive	Mini	\$500.00	11/12/2015	Adolescent Book Group	To help support their Adolescent Book Group (ABG) program's San Marcos locations serving underserved and at risk teens. Serves 80 San Marcos residents.

Canine Companions for Independence	Regular	\$2,500.00	11/17/2015	Graduate Team Training	To place one highly-skilled dog with a San Marcos resident who has applied for an assistance dog. Serves 1 San Marcos resident.
Charity Wings Art & Craft Center	Regular	\$2,500.00	11/17/2015	Charity Wings Art & Craft Center	To cover expenses related to the opening of their new location for the Art & Craft Center, as well as 20% of the salary for their part-time Class and Volunteer Coordinator. Serves 1,457 San Marcos residents.
Kid's College	Regular	\$2,500.00	11/17/2015	Fortissimo Orchestra Program SMUSD	To sustain and grow their Fortissimo Orchestra Program at Joli Ann Leichtag Elementary School (SMUSD). Serves 100 San Marcos residents.
Meals-On-Wheels	Regular	\$1,000.00	11/17/2015	Senior Hunger	To help subsidize the cost of rent at their North County Service Center in San Marcos. Serves 165 San Marcos residents.
Bayshore Preparatory Charter School	Mini	\$1,000.00	1/13/2016	Southern California Econoly and Geology for BPCS High School Students	To provide services through the Birch Aquarium education program for the purpose of science education, team and social skills building, and physical education. Serves about 15 San Marcos residents.
Total Grants Awarded FY15-16 \$ 24,950.57					

## Wildlife Fund Recommendation Worksheet

Wildlife Funds Available:

\$5,407.49

Name	Requested Amount	Type	Name of Project	Summary of Project	GFC Funding Recommendation
Friends of San Marcos Parks and Recreation	\$1,200.00	Wildlife	Jack's Pond Nature Center	To replace stolen educational items at Jack's Pond Nature Center. Serves 3,800 San Marcos residents.	
Total Wildlife Grants Requested		\$1,200.00			

**Friends of San Marcos Parks and Recreation proposed grant application to  
San Marcos Community Foundation on behalf of Jack's Pond Nature Center**

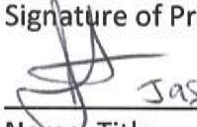
Jack's Pond Nature Center is in need of funding to upgrade displays, add new displays and replace items that were stolen from the center. The attached budget proposal outlines the needed items.

Jack's Pond Nature Center is a Community Services Department program that provides nature study to the public on Saturdays and Sundays and a field trip destination to school children from San Marcos and the surrounding communities.



SAN MARCOS COMMUNITY FOUNDATION  
Wildlife Grant Cover Page

(Choose one) ☒ MINI-GRANT (Choose one) ☐ REGULAR GRANT

Project Name: Jack's Pond Nature Center Date Submitted: Feb 3, 2016	Total # of people served: 5,000 Total # of San Marcos residents served: 3,800	Amount Requested: \$1,200
Non-Profit Organization Name and Address, Website Friends of San Marcos Parks & Recreation 3 Civic Center Dr, San Marcos, CA 92069 <a href="http://www.friendsofsanmarcos.org">www.friendsofsanmarcos.org</a>	Contact Person – Name, Title & Phone, email Jason Simmons, Chairperson 760-994-5444 <a href="mailto:Jason.simmons@cciconnect.com">Jason.simmons@cciconnect.com</a>	
<p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>Funds are requested to purchase wildlife and nature-based educational and conservation displays for Jack's Pond Nature Center. The funds will replace items that were stolen and will help furnish a new aquatic-themed room.</p>		
<p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>Jack's Pond Nature Center provides nature exploration and learning opportunities for school children, community youth organizations, and members of the general public. The Nature Center is a unique educational and recreational resource for the San Marcos community. Ensuring that the Nature Center is strategically furnished with new and fun interactive educational tools will help to keep the children of San Marcos and neighboring communities interested and excited to visit and revisit the Nature Center.</p>		
<p>Please attach the following items. <b>Both Mini-Grant &amp; Regular:</b></p> <ol style="list-style-type: none"><li>1. Budget for request (use SMCF Budget Worksheet)</li><li>2. Annual Operating budget for the organization or unit</li><li>3. Federal &amp; State Tax ID numbers</li><li>4. Board of Directors listing with affiliations</li><li>5. Signature of President or Authorized Officer on Application</li><li>6. <b>Regular Grants Only:</b><ol style="list-style-type: none"><li>a. 1-2 page narrative</li><li>b. First 2 pages of Federal 990</li><li>c. Most recent year-end Statement or Audit including any management letters associated with Audit.</li><li>d. Optional: letters of support</li></ol></li></ol>		<p>Expected date project will begin/end: 3/2016-5/2016</p> <p>Date by which funds will be expended: 5/2016</p> <p>Signature of President or Authorized Officer  <u>Jason Simmons</u> <u>2-3-16</u></p> <p>Name, Title <u>President</u> Date</p> <p>Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): <a href="mailto:mgordon@san-marcos.net">mgordon@san-marcos.net</a></p>



Information requested for the Jack's Pond Nature Center Mini-Grant application.

1. SMCF Budget Worksheet- attachment A
2. Annual operating budget- attachment B
3. Friends of San Marcos Parks & Recreation –Fed Tax ID#90-0984640 &  
State #8076297
4. Board of Directors with affiliations- attachment C
5. Signature of President

**SAN MARCOS COMMUNITY FOUNDATION  
Budget Worksheet**

Provide an itemized list of expenses for this project:  
(example – 72 bicycle helmets at \$7.80 each including tax = \$561.60)

*All items below are 1 each and include tax*

<u>Lab Coat @ \$25.00 each</u>	\$ <u>25.00</u>
<u>Coyote Pelt @ \$185.00/each</u>	\$ <u>185.00</u>
<u>Coyote Display @ \$35.00/ each</u>	\$ <u>35.00</u>
<u>Bobcat Pelt @ \$235.00 /each</u>	\$ <u>235.00</u>
<u>Fox Pelt @ \$145.00 /each</u>	\$ <u>145.00</u>
<u>Bat Display @ \$30.00/ each</u>	\$ <u>30.00</u>
<u>Scat Replicas @ \$30.00/each</u>	\$ <u>30.00</u>
<u>Lady Bug Life Cycle Replica @ \$10.00/each</u>	\$ <u>10.00</u>
<u>Animal X-Rays @ \$60.00/set</u>	\$ <u>60.00</u>
<u>Drapes @ \$60.00/set</u>	\$ <u>60.00</u>
<u>Shark Jaws @ \$30.00/ each</u>	\$ <u>30.00</u>
<u>Algae Display @ \$45.00 each</u>	\$ <u>45.00</u>
<u>Bird Skeleton @ \$100.00/each</u>	\$ <u>100.00</u>
<u>Coastal Birds Mobile @ \$35.00/each</u>	\$ <u>35.00</u>
<u>Microscope Slides @ \$85.00/ set</u>	\$ <u>85.00</u>
<u>Shell Display @ \$90.00/each</u>	\$ <u>90.00</u>
<b>Total budget for this PROJECT:</b>	<b><u>\$1,200.00</u></b>

**Grant Request Amount:** **\$ 1,2000.00**

*(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)*

Is this a challenge grant?      No

Could it be? No

**Please list any other funding sources for this project.**

**\*\*Indicate if funds are committed (C), conditional (CD), or pending (P).**

\$ _____ (Name of source) _____	** _____
\$ _____ (Name of source) _____	** _____
\$ _____ (Name of source) _____	** _____

**Part IX Financial Data**

For purposes of this schedule, years in existence refer to completed tax years. If in existence 4 or more years, complete the schedule for the most recent 4 tax years. If in existence more than 1 year but less than 4 years, complete the statements for each year in existence and provide projections of your likely revenues and expenses based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. If in existence less than 1 year, provide projections of your likely revenues and expenses for the current year and the 2 following years, based on a reasonable and good faith estimate of your future finances for a total of 3 years of financial information. (See instructions.)

**A. Statement of Revenues and Expenses**

Type of revenue or expense	Current tax year	3 prior tax years or 2 succeeding tax years			(e) Provide Total for (a) through (d)
	(a) From <u>9-5-13</u> To <u>6-30-14</u>	(b) From <u>7-1-14</u> To <u>6-30-15</u>	(c) From <u>7-1-15</u> To <u>6-30-16</u>	(d) From _____ To _____	
<b>Revenues</b>					
1 Gifts, grants, and contributions received (do not include unusual grants)	0	\$3,000	\$5,000		
2 Membership fees received	\$5,000	\$5,000	\$5,000		
3 Gross investment income	0	0	0		
4 Net unrelated business income		0	0		
5 Taxes levied for your benefit	0	0	0		
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)	0	0	0		
7 Any revenue not otherwise listed above or in lines 9-12 below (attach an itemized list)		0	0		
8 Total of lines 1 through 7	\$5,000	\$8,000	\$10,000		
9 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (attach itemized list)	0	0	0		
10 Total of lines 8 and 9	\$5,000	\$8,000	\$10,000		
11 Net gain or loss on sale of capital assets (attach schedule and see instructions)	0	0	0		
12 Unusual grants	0	0	0		
13 Total Revenue Add lines 10 through 12	\$5,000	\$8,000	\$10,000		
<b>Expenses</b>					
14 Fundraising expenses	\$500	\$1000	\$1,000		
15 Contributions, gifts, grants, and similar amounts paid out (attach an itemized list)	0	0	0		
16 Disbursements to or for the benefit of members (attach an itemized list)	0	0	0		
17 Compensation of officers, directors, and trustees	0	0	0		
18 Other salaries and wages	0	0	0		
19 Interest expense	0	0	0		
20 Occupancy (rent, utilities, etc.)	0	0	0		
21 Depreciation and depletion	0	0	0		
22 Professional fees	\$800	\$1,000	\$1,000		
23 Any expense not otherwise classified, such as program services (attach itemized list)	0	0	0		
24 Total Expenses Add lines 14 through 23	\$1,300	\$2000	\$2,000		

**Part IX Financial Data (Continued)****B. Balance Sheet (for your most recently completed tax year)**

Year End:

(Whole dollars)

Assets		
1	Cash . . . . .	1
2	Accounts receivable, net . . . . .	2
3	Inventories . . . . .	3
4	Bonds and notes receivable (attach an itemized list) . . . . .	4
5	Corporate stocks (attach an itemized list) . . . . .	5
6	Loans receivable (attach an itemized list) . . . . .	6
7	Other investments (attach an itemized list) . . . . .	7
8	Depreciable and depletable assets (attach an itemized list) . . . . .	8
9	Land . . . . .	9
10	Other assets (attach an itemized list) . . . . .	10
11	Total Assets (add lines 1 through 10) . . . . .	11
Liabilities		
12	Accounts payable . . . . .	12
13	Contributions, gifts, grants, etc. payable . . . . .	13
14	Mortgages and notes payable (attach an itemized list) . . . . .	14
15	Other liabilities (attach an itemized list) . . . . .	15
16	Total Liabilities (add lines 12 through 15) . . . . .	16
Fund Balances or Net Assets		
17	Total fund balances or net assets . . . . .	17
18	Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17) . . . . .	18
19	Have there been any substantial changes in your assets or liabilities since the end of the period shown above? If "Yes," explain. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Part X Public Charity Status**

Part X is designed to classify you as an organization that is either a **private foundation** or a **public charity**. Public charity status is a more favorable tax status than private foundation status. If you are a private foundation, Part X is designed to further determine whether you are a **private operating foundation**. (See instructions.)

1a Are you a private foundation? If "Yes," go to line 1b. If "No," go to line 5 and proceed as instructed. ☐ Yes ☒ No  
If you are unsure, see the instructions.

b As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check the box to confirm that your organizing document meets this requirement, whether by express provision or by reliance on operation of state law. Attach a statement that describes specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document or by operation of state law. See the instructions, including Appendix B, for information about the special provisions that need to be contained in your organizing document. Go to line 2. ☒

2 Are you a private operating foundation? To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations. If "Yes," go to line 3. If "No," go to the signature section of Part XI. ☐ Yes ☒ No

3 Have you existed for one or more years? If "Yes," attach financial information showing that you are a private operating foundation; go to the signature section of Part XI. If "No," continue to line 4. ☐ Yes ☒ No

4 Have you attached either (1) an affidavit or opinion of counsel, (including a written affidavit or opinion from a certified public accountant or accounting firm with expertise regarding this tax law matter), that sets forth facts concerning your operations and support to demonstrate that you are likely to satisfy the requirements to be classified as a private operating foundation; or (2) a statement describing your proposed operations as a private operating foundation? ☐ Yes ☒ No

5 If you answered "No" to line 1a, indicate the type of public charity status you are requesting by checking one of the choices below. You may check only one box.

The organization is not a private foundation because it is:

a 509(a)(1) and 170(b)(1)(A)(i)—a church or a convention or association of churches. Complete and attach Schedule A. ☐

b 509(a)(1) and 170(b)(1)(A)(ii)—a **school**. Complete and attach Schedule B. ☐

c 509(a)(1) and 170(b)(1)(A)(iii)—a **hospital**, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete and attach Schedule C. ☐

d 509(a)(3)—an organization supporting either one or more organizations described in line 5a through c, f, g, or h or a publicly supported section 501(c)(4), (5), or (6) organization. Complete and attach Schedule D. ☐

**Part X Public Charity Status (Continued)**

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety. ☐
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☐
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross **investment income** and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☐
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status. ☒

6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.

- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at [www.irs.gov](http://www.irs.gov) or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling.

**Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code**

For Organization

(Signature of Officer, Director, Trustee, or other authorized official)

(Type or print name of signer)

(Date)

(Type or print title or authority of signer)

For IRS Use Only

IRS Director, Exempt Organizations

(Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☐

- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. \_\_\_\_\_
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☒
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box. ☒
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box. ☒

- 7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☒ No

**Part XI User Fee Information**

You must include a user fee payment with this application. It will not be processed without your paid user fee. If your average annual gross receipts have exceeded or will exceed \$10,000 annually over a 4-year period, you must submit payment of \$750. If your gross receipts have not exceeded or will not exceed \$10,000 annually over a 4-year period, the required user fee payment is \$300. See instructions for Part XI, for a definition of **gross receipts** over a 4-year period. Your check or money order must be made payable to the United States Treasury. *User fees are subject to change. Check our website at [www.irs.gov](http://www.irs.gov) and type "User Fee" in the keyword box, or call Customer Account Services at 1-877-829-5500 for current information.*

- 1 Have your annual gross receipts averaged or are they expected to average not more than \$10,000? ☐ Yes ☒ No  
If "Yes," check the box on line 2 and enclose a user fee payment of \$300 (Subject to change—see above).  
If "No," check the box on line 3 and enclose a user fee payment of \$750 (Subject to change—see above).
- 2 Check the box if you have enclosed the reduced user fee payment of \$300 (Subject to change). ☐
- 3 Check the box if you have enclosed the user fee payment of \$750 (Subject to change). ☒

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please  
Sign  
Here

(Signature of Officer, Director, Trustee, or other  
authorized official)

(Type or print name of signer)

(Date)

**Martin Walls, Secretary**

(Type or print title or authority of signer)

11-25-13

**Reminder:** Send the completed Form 1023 Checklist with your filled-in-application.

Form **1023** (Rev. 6-2006)

## Friends of San Marcos Board of Directors-2016

<b>Last</b>	<b>First</b>	<b>Officers</b>	<b>Affiliation</b>
Aden	Kent		Home Federal
Buck	Nick		City of Encinitas, Community Volunteer
Cathcart	Scott		Palomar College
Elder	Lori		Web Developer, Community Volunteer
Jenco	Jeff		Lusardi Construction
Lindsay	Travis		Medical Sales Representative
Petrucelli	Joe		Certified Public Accountant
Simmons	Jason	President	Consultants Collaborative, Inc.
Strand	Linda		Independent Energy Solutions
Taylor	Michael		Business Services, Escondido Union School District
Thompson	Debbie		California Bank & Trust
Wagner	Steve	Treasurer	Stone Brewing Company
Walls	Marty	Secretary	Bell Rock Growers

## Winter Quarter 2016-Funding Recommendation Worksheet

Asset Balance on 6/30/2015:	\$1,231,488
San Marcos- Now and Forever Funds for Current Grantmaking FY 2015-2016:	\$400
Available for Distribution for FY15-16:	\$49,276-\$61,594
Total FY15-16 Distributions Year to Date:	\$24,950.57
Total Remaining Funds for Quarter if Awarding Grants at 4% of Assets Available:	\$11,662
Total Remaining Funds for Quarter if Awarding Grants at 5% of Assets Available:	\$17,821

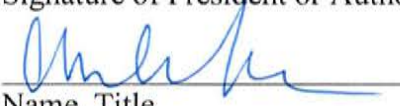
Name	Requested Amount	Type	Name of Project	Summary of Project	GFC Funding Recommendation
San Elijo Middle School PTO	\$1,500.00	Mini	Peter Pan/SEMS Rising Stars	To help cover the expenses of the Rising Stars' production of Peter Pan. Serves 800+ San Marcos residents	
Palomar College Foundation	\$1,500.00	Mini	STEM Day at Palomar	To provide over 450 San Marcos 8th graders with a day at Palomar College to have hands-on contact with STEM experiences.	
<b>Total Mini Grants Requested</b>	<b>\$3,000.00</b>				
Elizabeth Hospice	\$7,500.00	Regular	Hospice Care and Grief Counseling	To provide hospice services, palliative care, and grief counseling. The program serves 364 San Marcos residents.	\$7,500.00
Just In Time For Foster Youth	\$10,000.00	Regular	College Bound	To provide transitioning foster youth with the necessary computers, technology tools, school and dorm supplies to support their college success. Serves 15-20 San Marcos residents.	\$2,500.00
<b>Total Regular Grants Requested</b>	<b>\$17,500.00</b>				
<b>Total Grants Requested</b>	<b>\$20,500.00</b>				





**SAN MARCOS COMMUNITY FOUNDATION**  
**Grant Cover Page**

(Choose one) ☐ **MINI-GRANT**    (Choose one) ☒ **REGULAR GRANT**

<b>Project Name: Hospice Care and Grief Counseling</b> <b>Date Submitted: January 6, 2016</b>	<b>Total # of people served: 6,279</b> <b>Total # of San Marcos residents served: 364</b>	<b>Amount Requested: \$7,500</b>
<b>Non-Profit Organization Name and Address, Website</b> <b>The Elizabeth Hospice Foundation</b> <b>500 La Terraza Blvd., Ste. 130</b> <b>Escondido, CA 92025</b> <b>www.elizabethhospice.org</b>	<b>Contact Person – Name, Title &amp; Phone, email</b> <b>Alexandra Prsha</b> <b>Fund Development Coordinator</b> <b>760.796.3713</b> <b>Alexandra.Prsha@ehospice.org</b>	
<u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant): Funds from the San Marcos Community Foundation will support patient care and bereavement services for the residents of San Marcos. The Elizabeth Hospice offers comprehensive hospice services, palliative care, and grief counseling to all in need, regardless of their insurance status or ability to pay. End-of-life is an intensely emotional experience for all involved. Your gift ensures that no one in San Marcos will have to face this journey alone. Our expert care team guides patients and families through this difficult time, navigating the medical, physical, and psychosocial issues deftly and with complete compassion; respecting that each path is unique. We proudly care for people wherever they call “home” regardless of gender, age, ethnicity, religion, disease, type of death experienced, or ability to pay. We invite SMCF to join us in providing this vital service.		
<u>Briefly</u> describe the significance of your request to the San Marcos community: On any given day, The Elizabeth Hospice cares for approximately 500 patients (about 6% in San Marcos in FY15). In addition to the patient, family members and close friends also benefit from access to hospice care. Caregiver loads are lightened, fears calmed, and resources are provided. We offer expert guidance to families during life’s most difficult transition, providing support and counsel for every age, at every step. In addition to hospice care, our bereavement team reaches out to family and loved ones for 13 months following their loss. Each hospice patient averages 3 loved ones who receive our support services. Our grief and loss services are available for little or no cost to the participant and these specialized grief and loss services are also available to the San Marcos community-at-large and others seeking help coping with issues related to grief and loss.		
<b>Please attach the following items.</b> <b>Both Mini-Grant &amp; Regular:</b> 1. Budget for request (use SMCF Budget Worksheet) 2. Annual Operating budget for the organization or unit 3. Federal & State Tax ID numbers 4. Board of Directors listing with affiliations <b>5. Regular Grants Only:</b> a. 1-2 page narrative b. First 2 pages of Federal 990 c. Most recent year-end Statement or Audit including any management letters associated with Audit. d. Signature of President or Authorized Officer on Application e. Optional: letters of support		<b>Expected date project will begin/end: Ongoing</b> <b>Date by which funds will be expended: 12/31/16</b>  <b>Signature of President or Authorized Officer</b>  <b>Name, Title</b> _____ <b>Date</b> <u>1/6/16</u>  <b>Submit Via Mail, In Person or Via Email to:</b> <b>San Marcos Community Foundation</b> <b>c/o City of San Marcos</b> <b>1 Civic Center Drive</b> <b>San Marcos, CA 92069</b> <b>Email (PDF Format): <a href="mailto:wkaserman@san-marcos.net">wkaserman@san-marcos.net</a></b>





## The Elizabeth Hospice FOUNDATION

**History and Mission:** The Elizabeth Hospice is the oldest and largest nonprofit hospice and a palliative care provider for children and adults in San Diego County. Along with our Center for Compassionate Care (CCC), we strive to meet the needs of patients, families, and communities who seek our services. Our efforts extend beyond the physical care for patients to encompass mental health support to anyone impacted by illness, grief, and loss—regardless of gender, age, ethnicity, religion, disease, type of death experienced or ability to pay. Since 1978, we have provided care to more than 90,000 patients and families.

**Our mission is to enhance the quality of life for those nearing the end of life's journey and for those who grieve.**

Hospice care is provided wherever the patient calls home—whether it is a personal residence, assisted living facility or skilled nursing facility. We help seriously ill patients live the remainder of their lives as fully as possible, in peace and comfort, surrounded by their loved ones. While the majority of our patients are seniors, our comprehensive care and services support patients and loved ones of all ages, including our youth. Today, we care for about 500 patients, along with their families, each day.

**Programs for Funding:** This grant would fund **Hospice Care & Grief Counseling Services** for residents of San Marcos. Our comprehensive medical, psychosocial, and palliative care provides comfort and strength to patients and families—from all ages and socioeconomic backgrounds. Your support will enable us to meet our commitment to provide our end-of-life services to all who need our care, regardless of their ability to pay or insurance status. This grant will also support our programs and services that are underfunded or unfunded, including our extensive array of bereavement and grief counseling services. Our counseling services are also available to the entire community—not only to those affiliated with our Elizabeth Hospice patients.

Our expert medical care focuses on the physical, emotional, social and spiritual needs of the seriously ill and their families. Specialized services include: **1) Patient Care** to manage pain and symptoms; **2) Children's Services**, providing Pediatric and Perinatal hospice care for very ill children and support for their families; **3) Palliative Care** for those living with chronic or serious illness; and through the **4) Counseling and Grief Support** through our Center for Compassionate Care, provides comprehensive counseling services for patients, loved ones, and the community-at-large to manage issues correlating with grief, loss or serious illness.

Patients are assigned an Interdisciplinary Team, which includes: physicians, nurses, home health aides, chaplains, social workers, counselors, homemakers, and volunteers. The team provides pain and symptom management; emotional, psychosocial and spiritual support through the illness; medication, equipment, and supplies to assure their optimal comfort; caregivers are offered direction and guidance; and bereavement care and counseling is offered family and loved ones.

The counselors and trained volunteers at the **Center for Compassionate Care of The Elizabeth Hospice** understand the emotions, questions and challenges grief and loss may trigger. We provide support, resources, and educational opportunities to empower those coping with a serious illness or who has experienced loss find strength, courage and hope.

[www.elizabethhospice.org](http://www.elizabethhospice.org)





## The Elizabeth Hospice FOUNDATION

Counseling services for Grief, Loss, and Serious Illness include: **1) Hospice Bereavement & Pre-Bereavement Program**—support and resources during the illness and up to 13 months following a death; **2) Individual Counseling**—one-on-one grief and loss counseling; **3) Peer to Peer Family Support**—support groups facilitated by a trained counselor that offer a lifeline of support, education, and resources ; **4) Onsite Student Grief Support Groups**—offers counseling to students in a safe, familiar setting; **5) Camp Erin® San Diego**—annual bereavement camp for youth, ages 6-17, who are coping with the loss of someone close to them; **6) Community Education & Workshops**—interactive events and workshops designed to provide opportunities and resources for managing grief and loss.

Our CCC strives to address the daily issues that may improve their quality of life by providing resources, information, education, guidance, and support to help with physical changes, as well as the emotional challenges, adjustments, and stresses that come with illness and grief. Collaborative opportunities are continuously sought in an effort to strengthen our impact in the community. Counselors from the CCC routinely provide training on grief and loss for residence advisors at Cal State San Marcos, as well as teach an undergraduate psychology class each semester on Death and Dying.

**Use of Funds:** A \$7,500 grant will help us provide crucial hospice services to uninsured and underinsured patients and their families. This includes hospice physicians, nurses, social workers, chaplains, home health aides, personal medical supplies, prescriptions, and equipment. Furthermore, the grant will support grief and bereavement counseling (individual and group sessions) for the patient's family and/or caregivers, along with counseling for the community, including programs tailored for our youth. Bereavement calls and resource materials are also provided as part of our routine follow-up after a death.

**Population Served:** We provide care to all ages, with 80% of our patients and 20% of our counseling clients over the age of 70. In FY'15 (July 1, 2014-June 30, 2015), 7% of our patients (149) were from San Marcos. About 5% of our counseling clients (215) reside in San Marcos. Not included are residents who may participate in one of our many educational opportunities we do not track attendees by their city of residence.

**Program Goals:** With support from The San Marcos Community Foundation, you will help us provide: *1) highest quality hospice care to everyone in need, regardless of their insurance status or other ability to pay; 2) Increase the number of terminally ill patients dying at home, surrounded by loved ones, rather than dying in a hospital or dying alone; and a 3) comprehensive array of bereavement, grief and loss counseling services for all in the community—from the youngest child to the most senior. Our services far exceed what is required by Medicare.*

**Expected Results:** *1) An honorable, dignified end-of-life experience for every resident who utilizes our services; 2) Reduction in the negative consequences associated with the loss of a loved one; 3) A healthier and safer community of individuals adapting to major life events through lifelong coping skills garnered through our hospice and bereavement services; 4) A community more educated about the true meaning of hospice and the wide array of services offered by The Elizabeth Hospice.*

[www.elizabethhospice.org](http://www.elizabethhospice.org)

**SAN MARCOS COMMUNITY FOUNDATION  
Budget Worksheet**

**The Elizabeth Hospice and The Elizabeth Hospice Foundation**

Provide an itemized list of expenses for this project:  
(example – 72 bicycle helmets at \$7.80 each including tax = \$561.60)

**Budget based on percentage of FY'15 patients from San Marcos (6%)**

<u>Direct Patient Care</u>	<u>\$1,269,332.82</u>
<u>Indirect Patient Care</u>	<u>\$180,064.50</u>
<u>Administrative and Facilities Expenses</u>	<u>\$529,548.45</u>
<u>Outreach and Education</u>	<u>\$110,658.33</u>
<u>Volunteers</u>	<u>\$16,182.77</u>
<u>Center for Compassionate Care</u>	<u>\$77,996.21</u>
<u>Fundraising Expenses</u>	<u>\$101,876.98</u>

**Total budget for this PROJECT:** **\$2,285,060.07**

**Grant Request Amount:** **\$ 7,500**

*(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)*

Is this a challenge grant?                      **No**                      Could it be?                      **No**

**Please list any other funding sources for this project.**

**\*\*Indicate if funds are committed (C), conditional (CD), or pending (P).**

<u>\$26,713</u>	<u>Elisabeth S. Wilson Endowment Fund</u>	<u>(c)</u>
<u>\$20,000</u>	<u>Disabled American Veterans</u>	<u>(c)</u>
<u>\$10,000</u>	<u>Tippett Foundation</u>	<u>(p)</u>
<u>\$10,000</u>	<u>Fieldstone Foundation</u>	<u>(c)</u>
<u>\$9,000</u>	<u>Gina Marie Dayton Guardian Angel Foundation</u>	<u>(c)</u>
<u>\$7,500</u>	<u>The Moyer Foundation</u>	<u>(p)</u>
<u>\$5,000</u>	<u>Legacy Endowment Community Foundation</u>	<u>(c)</u>
<u>\$5,000</u>	<u>The French &amp; Masserini Trust</u>	<u>(c)</u>
<u>\$3,850</u>	<u>Rob Benzon Foundation</u>	<u>(p)</u>
<u>\$2,500</u>	<u>Escondido Senior Enterprises</u>	<u>(c)</u>
<u>\$2,500</u>	<u>Rotary of Escondido</u>	<u>(p)</u>

The Elizabeth Hospice, Inc  
The Elizabeth Hospice Foundation, Inc

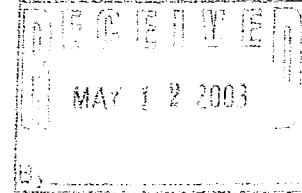
	Final FY 2016 Revenue	Final FY 2016 Expenses	Final FY 2016 Salaries	Final FY 2016 Budget Profit (Loss)
Hospice Program:	\$ 36,213,849.67	\$ 13,906,145.35	\$ 20,982,509.61	\$ 1,325,194.71
CCC Program:				
CCC-Counseling Services	\$ 279,411.25	\$ 185,837.18	\$ 555,903.32	\$ (462,329.25)
CCC-Camp Erin		\$ 53,500.00	\$ 101,542.00	\$ (155,042.00)
Palliative Care Program:	\$ 102,000.00	\$ 15,000.00	\$ 428,204.28	\$ (341,204.28)
Point Loma Peer Support:	\$ 35,145.00	\$ 56,743.00	\$ 111,000.00	\$ (132,598.00)
Fund Development:	\$ 2,172,274.15	\$ 1,192,750.55	\$ 505,199.06	\$ 474,324.54
Total TEH/Foundation Net Income (Loss)	\$ 38,802,680.07	\$ 15,409,976.08	\$ 22,684,358.27	\$ 708,345.72



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO BOX 1286  
RANCHO CORDOVA CA 95741-1286

In reply refer to  
755:G :EMM

May 9, 2003



THE ELIZABETH HOSPICE FOUNDATION  
THE ELIZABETH HOSPICE  
150 W CREST ST  
ESCONDIDO CA 92025-1706

Purpose : CHARITABLE  
Code Section : 2370ld  
Form of Organization : Corporation  
Accounting Period Ending: December 31  
Organization Number : 2494170

You are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above.

This decision is based on information you submitted and assumes that your present operations continue unchanged or conform to those proposed in your application. Any change in operation, character, or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address must also be reported.

In the event of a change in relevant statutory, administrative, judicial case law, a change in federal interpretation of federal law in cases where our opinion is based upon such an interpretation, or a change in the material facts or circumstances relating to your application upon which this opinion is based, this opinion may no longer be applicable. It is your responsibility to be aware of these changes should they occur. This paragraph constitutes written advice, other than a chief counsel ruling, within the meaning of Revenue and Taxation Code Section 21012(a)(2).

You may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. Please see annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to

May 9, 2003  
THE ELIZABETH HOSPICE FOUNDATION  
ENTITY ID : 2494170  
Page 2

file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

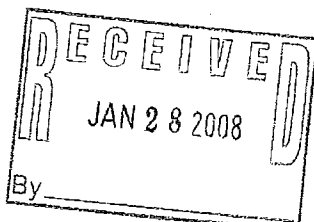
Please note that an exemption from federal income or other taxes and other state taxes requires separate applications.

A copy of this letter has been sent to the Registry of Charitable Trusts.

E DIALA  
EXEMPT ORGANIZATIONS  
BUSINESS ENTITIES SECTION  
TELEPHONE (916) 845-4186

EO :

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201



DEPARTMENT OF THE TREASURY

Date:

**JAN 23 2008**

ELIZABETH HOSPICE FOUNDATION  
150 W CREST ST  
ESCONDIDO, CA 92025

Employer Identification Number:

82-0549103

DLN:

17053005738008

Contact Person:

SHAWNDEA KREBS

ID# 31072

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated April 2003, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Robert Choi".

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Letter 1050 (DO/CG)





# The Elizabeth Hospice

## The Elizabeth Hospice, Incorporated - Board of Directors FY 2016- Term Year July 1, 2015 to June 30, 2016

Corporate, Board of Directors			Occupation	Term/year
1. Guy	Anastasia		Commander Chapter 70, Disabled American Veterans	Term 1/3
2. Denise	Boren, PhD, RN	Staff Recruitment & Retention Chair	Director, School of Nursing California State University San Marcos (CSUSM)	Term 2/2
3. Irma	Cota		Chief Executive Officer, North County Health Services	Term 1/1
4. Edward	Croft		Assistant Veterans Service Center Manager Disable American Veterans	Term 1/1
5. John	Forst	Immediate Past Chair	Retired President - Design Fabrication, Inc.	Term 2/3
6. Michelle	Hays		Chief Financial Officer, Comhear, Inc.	Term 1/2
7. Robert (Bob)	Hemker	Finance Committee Chair and Chair-Elect	Chief Executive Officer, Palomar Health	Term 1/3
8. Gary	Kloehn	<b>Chairman</b> <i>year 2 of two year term</i>	Retired partner Barney & Barney LLC, San Diego	Term 2/1
9. Debra (Debi)	Lange		Consultant - Human Resources	Term 1/2
10. Nancy	McCoy		Partner - McCoy and Connolly Consulting Inc.	Term 1/1
11. Laurette	McGuire, PhD		Assistant Professor, CSUSM	Term 1/3
12. Mark	Neu	Quality and Compliance Chair	Corporate Compliance Officer, Palomar Health	Term 1/2
13. Lori	Rappaport		Licensed Clinical Psychologist	Term 1/1
14. Michelle	Sullivan		Attorney, Sullivan Law Firm, APC	Term 1/3
15. Chris	Weissmann	Governance Chair	Branch Manager II, Silvergate Bank	Term 1/3
Corporate Officers				
Jan	Jones	President (RN, BSN, FAAMA)	Chief Executive Officer	
Kiprian	Skavinski	Treasurer	Chief Financial Officer	
Cheryl	Farst	Corporate Secretary	Executive Assistant	

### Board Terms

Term Year defined as July 1 to June 30 each year, term equals 3 years with a maximum 2 terms.

### FY2016 Slate

Total Directors at the start of the new term; July 1, 2015 – 15 persons

- 13 persons on corporate board only
- 2 persons on corporate and foundation boards (Gary Kloehn, Debi Lange)



# The Elizabeth Hospice

## The Elizabeth Hospice, Foundation – Board of Trustees FY 2016 - Term Year July 1, 2015 to June 30, 2016

FOUNDATION, BOARD OF TRUSTEES			Occupation	Term/year
1.	Theodore Davis	Investment Committee Chair	Retired, Sr. Vice President Legal Division - Union Bank of California	Term 2/1
2.	Doug Dawson	Chair-Elect	Executive Director Ellen Browning Scripps Foundation	Term 1/2
3.	Michael Hartney, JD	<b>Chairman</b> <i>year 2 of 2 year term</i>	Attorney, Corday & Hartney, PLC	Term 2/1
4.	Faye Hines		Broker, ERA Property Movers	Term 1/3
5.	Gary Kloehn		BOD Chairman; The Elizabeth Hospice Retired partner Barney & Barney LLC, San Diego	Term 1/2
6.	Dan Laframboise	Immediate Past Chair	President, DL Wealth Management Group	Term 2/ext
7.	Debi Lange		BOD; The Elizabeth Hospice Consultant - Human Resources	Term 1/2
8.	Bruce McCarty	Audit Committee Chair	Vice President, Financial Services Manager, First Citizens Bank	Term 1/3
9.	Jack Raymond		Chief Executive Officer, The Raymond Companies	Term 1/3
CORPORATE OFFICERS				
Jan Jones	President	Chief Executive Officer (RN, BSN, FAAMA)		
Kiprian Skavinski	Treasurer	CFO, Director of Finance		
Cheryl Farst	Corporate Secretary	Executive Assistant		
STAFF - regularly attend meetings				
Melissa DelaCalzada	Director, Communications and Development			
Vatei Campbell	Fund Development Manager			
Don Beaumarchais	Planned Giving and Major Gifts Officer			
Jeff White	Chief Compliance Officer ( <i>optional attendance</i> )			

### Board Terms

Term Year defined as July 1 to June 30 each year, term equals 3 years with a maximum 2 terms.

### FY2016 Slate

Total Trustees at the start of the new term; July 1, 2014 – 9 persons

- 7 persons on Foundation board only
- 2 persons on both Boards one of which is seated on the Corporate Executive Committee
- Chair slate approved by BOT, 4/20/15

[www.elizabethhospice.org](http://www.elizabethhospice.org)

THE ELIZABETH HOSPICE, INC. | 500 LA TERRAZA BLVD., STE 130 | ESCONDIDO, CA 92025  
(760) 737-2050 | TOLL FREE (800) 797-2050

Form **990**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)

- ▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**  
**Open to Public Inspection****A** For the 2014 calendar year, or tax year beginning **07/01/14**, and ending **06/30/15****B** Check if applicable:

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

**C** Name of organization**THE ELIZABETH HOSPICE, INC.**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

**500 LA TERRAZA BLVD, SUITE 130**

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

**ESCONDIDO****CA 92025-3876****D** Employer identification number**95-3275679****E** Telephone number**760-737-2050****G** Gross receipts **\$ 34,160,598****F** Name and address of principal officer:**JANET JONES****SAME AS "C" ABOVE****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.ELIZABETHHOSPICE.ORG****H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1985** **M** State of legal domicile: **CA****Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>TO ENHANCE THE QUALITY OF LIFE FOR THOSE NEARING THE END OF LIFE'S JOURNEY AND FOR THOSE WHO GRIEVE THROUGH RESPONSIVE MEDICAL, EMOTIONAL, AND SPIRITUAL SUPPORT.</b>				
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.				
	3 Number of voting members of the governing body (Part VI, line 1a)	3	13		
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13		
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	328		
	6 Total number of volunteers (estimate if necessary)	6	332		
		7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
b Net unrelated business taxable income from Form 990-T, line 34		7b	0		
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h)	Prior Year	154,198	Current Year	153,593
	9 Program service revenue (Part VIII, line 2g)		33,504,334		34,006,608
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		270,118		397
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)				0
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		33,928,650		34,160,598
<b>Expenses</b>	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)				0
	14 Benefits paid to or for members (Part IX, column (A), line 4)				0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		25,782,578		22,708,829
	16a Professional fundraising fees (Part IX, column (A), line 11e)				0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		0		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		10,476,116		12,213,632
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		36,258,694		34,922,461
	19 Revenue less expenses. Subtract line 18 from line 12		-2,330,044		-761,863
<b>Net Assets or Fund Balances</b>	20 Total assets (Part X, line 16)	Beginning of Current Year	9,670,567	End of Year	9,416,132
	21 Total liabilities (Part X, line 26)		3,765,438		4,272,866
	22 Net assets or fund balances. Subtract line 21 from line 20		5,905,129		5,143,266

**Part II Signature Block**

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

Date

**KIPRIAN SKAVINSKI****CFO**

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if PTIN**PAUL REDFERN, CPA****PAUL REDFERN, CPA****11/06/15**self-employed **P00743084**Firm's name ▶ **REDFERN & COMPANY**Firm's EIN ▶ **20-8295356**Firm's address ▶ **631 3RD ST STE 102**Phone no. **760-634-1120**Firm's address ▶ **ENCINITAS, CA 92024-6776**Phone no. **760-634-1120**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2014)

DAA



Form 990 (2014) **THE ELIZABETH HOSPICE, INC.**

**95-3275679**

Page **2**

**Part III Statement of Program Service Accomplishments**

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

☒ **X**

1 Briefly describe the organization's mission:

**TO ENHANCE THE QUALITY OF LIFE FOR THOSE NEARING THE END OF LIFE'S JOURNEY AND FOR THOSE WHO GRIEVE THROUGH RESPONSIVE MEDICAL, EMOTIONAL, AND SPIRITUAL SUPPORT.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ **X** No

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 ☒ **X** 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 \$ **29,592,315** including grants of\$ ) (Revenue \$ **33,685,410** )  
**FOUNDED IN 1978, THE ELIZABETH HOSPICE (TEH) IS THE OLDEST AND LARGEST HOSPICE PROGRAM IN SAN DIEGO COUNTY. TEH IS DEDICATED TO ENHANCING THE QUALITY OF LIFE FOR THOSE NEARING THE END OF LIFE'S JOURNEY AND FOR THOSE WHO GRIEVE. THE PROGRAMS OFFERED TO THE COMMUNITIES OF SAN DIEGO AND SOUTH RIVERSIDE COUNTY INCLUDE EXPERT ADULT, PEDIATRIC AND PERINATAL HOSPICE CARE. PALLIATIVE CARE SERVICES ARE AVAILABLE THROUGH OUR UNIQUELY QUALIFIED STAFF OF PROFESSIONALS. THE CENTER FOR COMPASSIONATE CARE OFFERS BEREAVEMENT SUPPORT COUNSELING SERVICES AND COMMUNITY EDUCATION - REACHING CAREGIVERS AND COMMUNITY MEMBERS OF ALL AGE GROUPS. ALTHOUGH COVERED BY MEDICARE, MEDI-CAL AND MOST PRIVATE INSURANCES, SERVICES ARE PROVIDED REGARDLESS OF ONE'S ABILITY TO PAY. MANY OF THE EXPANDED AND UNDERFUNDED**

4b (Code: ) (Expenses \$ including grants of\$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of\$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of\$ ) (Revenue \$ )

4e Total program service expenses ► **29,592,315**

Form **990**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)

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

▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**  
Open to Public  
Inspection**A** For the 2014 calendar year, or tax year beginning **07/01/14**, and ending **06/30/15****B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Final return/  
terminated☐ Amended return☐ Application pending**C** Name of organization**THE ELIZABETH HOSPICE FOUNDATION**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

**500 LA TERRAZA BLVD, SUITE 130**

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

**ESCONDIDO****CA 92025-3876****D** Employer identification number**82-0549103****E** Telephone number**760-737-2050****G** Gross receipts \$ **3,012,331****F** Name and address of principal officer:**JANET JONES****SAME AS "C" ABOVE****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.ELIZABETHHOSPICE.ORG****H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **2002****M** State of legal domicile: **CA****Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>SUPPORT, PROMOTE, AND STRENGTHEN THE DELIVERY OF CARE AND SERVICES PROVIDED BY THE ELIZABETH HOSPICE, INC. TO THE TERMINALLY ILL AND THEIR FAMILIES.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>9</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>9</b>
	<b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<b>5</b>	<b>0</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
<b>Revenue</b>	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0</b>
	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>2,221,836</b>	<b>1,759,422</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>824,831</b>	<b>595,199</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		<b>0</b>
<b>Expenses</b>	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>3,046,667</b>	<b>2,354,621</b>
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>154,198</b>	<b>153,593</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		<b>91,836</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>1,300,233</b>		
<b>Net Assets or Fund Balances</b>	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,058,707</b>	<b>1,739,084</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,212,905</b>	<b>1,984,513</b>
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>1,833,762</b>	<b>370,108</b>
	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>12,792,155</b>	<b>12,608,297</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>1,495,856</b>	<b>1,286,760</b>
		<b>11,296,299</b>	<b>11,321,537</b>

**Part II Signature Block**

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

Date

**KIPRIAN SKAVINSKI****TREASURER**

Type or print name and title

**Paid**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if

PTIN

**PAUL REDFERN, CPA****PAUL REDFERN, CPA****11/06/15**

self-employed

**P00743084****Preparer Use Only**

Firm's name ▶

**REDFERN & COMPANY**

Firm's EIN ▶

**20-8295356**

Firm's address ▶

**631 3RD ST STE 102****ENCINITAS, CA 92024-6776**

Phone no.

**760-634-1120**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2014)

**Part 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:**SUPPORT, PROMOTE, AND STRENGTHEN THE DELIVERY OF CARE AND SERVICES PROVIDED BY THE ELIZABETH HOSPICE, INC. TO THE TERMINALLY ILL AND THEIR FAMILIES.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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 \$ **378,647** including grants of \$ **153,593** ) (Revenue \$ )  
**OBTAIN AND PROVIDE FUNDS AND FUNDING RESOURCES IN SUPPORT OF THE ELIZABETH HOSPICE'S PROGRAMS AND SERVICES.**

PUBLIC COPY

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ▶ **378,647**

---

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**

**CONSOLIDATED FINANCIAL STATEMENTS**

June 30, 2015 and 2014

---



**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
Years Ended June 30, 2015 and 2014

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors and Senior Management of  
The Elizabeth Hospice, Inc. and Elizabeth Hospice Foundation

We have audited the accompanying financial statements of The Elizabeth Hospice, Inc. and Elizabeth Hospice Foundation (a nonprofit organization), which comprise the consolidated balance sheets as of June 30, 2015 and 2014, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

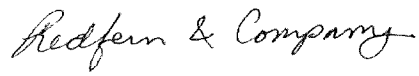
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of The Elizabeth Hospice, Inc. and Elizabeth Hospice Foundation as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matter**

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The information in the consolidating balance sheets at June 30, 2015 and 2014, and the consolidating statements of operations, The Elizabeth Hospice, Inc. statements of operations, and the Elizabeth Hospice Foundation statements of operations for the years ended June 30, 2015 and 2014 are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

A handwritten signature in cursive script that reads "Redfern & Company".

Encinitas, California  
September 30, 2015

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**CONSOLIDATED BALANCE SHEETS**  
June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 1,545,527	\$ 3,148,549
Investments	6,670,350	6,507,558
Patient accounts receivable, net of allowance for uncollectible accounts of \$399,981 and \$325,121 as of 2015 and 2014, respectively	5,769,794	4,067,510
Prepaid expenses and other current assets	<u>177,053</u>	<u>145,981</u>
<b>TOTAL CURRENT ASSETS</b>	<u>14,162,724</u>	<u>13,869,598</u>
<b>INVESTMENTS WHOSE USE IS LIMITED</b>		
Restricted to investment in property and equipment, education and other	456,109	449,964
Permanently restricted by donor endowment	<u>2,580,327</u>	<u>2,580,327</u>
	3,036,436	3,030,291
<b>OTHER NON CURRENT ASSETS</b>		
Property and equipment, net of accumulated depreciation	3,544,687	3,956,952
Deposits	<u>76,321</u>	<u>129,177</u>
<b>TOTAL ASSETS WHOSE USE IS LIMITED AND OTHER NON CURRENT ASSETS</b>	<u>6,657,444</u>	<u>7,116,420</u>
<b>TOTAL ASSETS</b>	<u>\$ 20,820,168</u>	<u>\$ 20,986,018</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 999,897	\$ 835,721
Accrued expenses	<u>3,355,468</u>	<u>2,948,869</u>
<b>TOTAL CURRENT LIABILITIES</b>	<u>4,355,365</u>	<u>3,784,590</u>
<b>NET ASSETS</b>		
Unrestricted	13,357,193	14,103,145
Temporarily restricted	527,283	517,956
Permanently restricted	<u>2,580,327</u>	<u>2,580,327</u>
<b>TOTAL NET ASSETS</b>	<u>16,464,803</u>	<u>17,201,428</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 20,820,168</u>	<u>\$ 20,986,018</u>

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**CONSOLIDATED STATEMENTS OF OPERATIONS**  
Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
REVENUE AND SUPPORT		
Net patient service revenue	\$ 33,685,410	\$ 33,204,968
Contributions	1,626,144	2,064,743
Special events revenue, less cost of direct benefit to donors of \$124,075 and \$100,759 for 2015 and 2014, respectively	21,232	56,638
Other	<u>32,876</u>	<u>13,922</u>
TOTAL REVENUE AND SUPPORT	<u>35,365,662</u>	<u>35,340,271</u>
EXPENSES		
Program services		
Direct patient care	17,951,088	18,540,685
Indirect patient care	10,725,093	11,279,010
Community outreach	916,134	1,105,961
Supporting services		
Management and general	5,933,847	5,803,302
Fundraising	<u>746,272</u>	<u>130,003</u>
TOTAL EXPENSES	<u>36,272,434</u>	<u>36,858,961</u>
DEFICIT FROM OPERATIONS	(906,772)	(1,518,690)
GAIN ON SALE OF PROPERTY	-	270,118
INVESTMENT RETURN	<u>170,147</u>	<u>1,485,431</u>
EXCESS (DEFICIT) OF REVENUE AND SUPPORT OVER EXPENSES AND INCREASE (DECREASE) IN NET ASSETS	<u>\$ (736,625)</u>	<u>\$ 236,859</u>

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS**  
Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
UNRESTRICTED NET ASSETS		
Excess (deficit) of revenue and support over expenses	\$ <u>(745,952)</u>	\$ <u>144,883</u>
TEMPORARILY RESTRICTED NET ASSETS		
Contributions	194,395	206,171
Investment return	95,942	227,685
Net assets released from restrictions, satisfaction of program restrictions	<u>(281,010)</u>	<u>(341,880)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS	<u>9,327</u>	<u>91,976</u>
INCREASE IN NET ASSETS	(736,625)	236,859
NET ASSETS, BEGINNING	<u>17,201,428</u>	<u>16,964,569</u>
NET ASSETS, ENDING	\$ <u><u>16,464,803</u></u>	\$ <u><u>17,201,428</u></u>

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
Years Ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ (736,625)	\$ 236,859
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	447,391	468,642
Gain on disposal of property and equipment	-	(270,118)
Realized and unrealized (gains) losses on investments	(164,922)	(1,217,385)
Changes in operating assets and liabilities		
Patient accounts receivable, net	(1,702,284)	(186,530)
Prepaid expenses and other current assets	(31,072)	954
Accounts payable	164,176	(307,193)
Accrued expenses	406,599	72,273
<b>NET CASH USED BY OPERATING ACTIVITIES</b>	<u>(1,616,737)</u>	<u>(1,202,498)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(35,126)	(72,690)
Net sale of investments	2,130	1,641,731
Sale of building	-	2,129,997
Change in assets whose use is limited	(6,145)	17,321
Change in deposits	52,856	9,083
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>13,715</u>	<u>3,725,442</u>
<b>CASH FLOWS USED BY FINANCING ACTIVITIES</b>		
Payments on long term debt	-	(1,080,394)
<b>INCREASE (DECREASE) IN CASH</b>	(1,603,022)	1,442,550
<b>CASH AT BEGINNING OF YEAR</b>	<u>3,148,549</u>	<u>1,705,999</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 1,545,527</u>	<u>\$ 3,148,549</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Interest paid	\$ -	\$ 60,859

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Years Ended June 30, 2015 and 2014

---

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Activities

The Elizabeth Hospice, Inc. (Hospice) is organized under the charitable public benefit nonprofit corporate laws of the state of California. The Hospice's primary purposes are to contribute to the sense of well-being of terminally ill patients and their families, to train professionals and volunteers in the hospice concept and to provide home health services.

Elizabeth Hospice Foundation (Foundation), organized under the charitable public benefit nonprofit corporate laws of the state of California, was formed in December 2002 as a primary fundraising vehicle for the Hospice.

Principles of Consolidation

The consolidated financial statements include the accounts of The Elizabeth Hospice, Inc. and Elizabeth Hospice Foundation (collectively referred to as the Organization). All significant inter-organization accounts and transactions have been eliminated.

Financial Statement Presentation

The Organization reports information regarding its financial position and operations according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

- Unrestricted net assets represent expendable funds available for operations, which are not otherwise limited by donor restrictions.
- Temporarily restricted net assets consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds.
- Permanently restricted net assets are subject to irrevocable donor restrictions requiring that the assets be maintained in perpetuity usually for the purpose of generating investment income to fund current operations.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Patient Accounts Receivable

Patient accounts receivable consist primarily of net patient service revenue due from federal and state third-party reimbursement programs. Estimated uncollectible accounts receivable are recorded as a contractual allowance in the statements of operations. The allowance is based on management's estimate. It is the policy of management to review the outstanding patient accounts receivable at year-end, as well as the bad debt write-offs experienced in the past to establish an allowance for uncollectible amounts.

Investments

Investments are carried at fair value on the consolidated balance sheet. Investment return (including realized and unrealized gains and losses on investments, interest and dividends, and investment expense) is included in the change in unrestricted net assets unless restricted by donor or law.

Property and Equipment

Property and equipment are recorded at cost or at estimated fair value at date of gift if donated. The Organization capitalizes assets having a value greater than \$2,000. Depreciation is computed using the straight-line method over the estimated useful lives of the assets of three to forty years.

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Years Ended June 30, 2015 and 2014

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**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Property and Equipment, continued

The Organization reports gifts of equipment (or other long-lived assets) as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statement of changes in net assets as net assets released from restrictions.

Net Patient Service Revenue

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered.

Charity Care

The Organization has a policy of providing charity care to patients who are unable to pay. Such patients are identified based on financial information obtained from the patient and subsequent analysis. Since the Organization does not expect payment, estimated charges for charity care are not included in revenue.

Income Taxes

The Organization is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code and Section 23701 (d) of the California Revenue and Taxation Code. The Organization, however, may be subject to tax on income, which is not related to its exempt purpose. The Organization is reporting no such unrelated business taxable income and, therefore, no provision for income taxes has been made at June 30, 2015 and 2014. The Organization is not a private foundation. The Organization's Forms 990, Return of Organization Exempt from Income Tax, for the years ending 2012, 2013, and 2014 are subject to examination by the IRS, generally for three years after they were filed. The Organization's Forms 199, Exempt Organization Annual Information Return, for the years ending 2011, 2012, 2013, and 2014 are subject to examination by the Franchise Tax Board, generally for four years after they were filed.

Fair Value Measurements

The Organization defines fair value as the exchange price that would be received for an asset or paid for a liability in the principal or most advantageous market. The Organization applies fair value measurements to assets and liabilities that are required to be recorded at fair value under generally accepted accounting principles. Fair value measurement techniques maximize the use of observable inputs and minimize the use of unobservable inputs, and are categorized in a fair value hierarchy based on the transparency of inputs. The three levels are defined as follows:

- Level 1 -Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.
- Level 2 -Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the same term of the financial instrument.



**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Years Ended June 30, 2015 and 2014

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**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Fair Value Measurements (continued)

- Level 3 -Inputs to the valuation methodology are unobservable and significant to the fair value measurement. A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

Donated Services

Many individuals volunteer their time and perform a variety of tasks that assist the Organization with various programs. The services do not meet the criteria for recognition as a contribution and are not reflected in the financial statements.

Advertising

The Organization expenses the cost of advertising as incurred.

Subsequent Events

The Organization evaluated subsequent events through September 30, 2015, which is the date the financial statements were available to be issued.

**NOTE 2. CONCENTRATIONS OF CREDIT RISK**

Cash

The Organization has deposits in financial institutions that may, at times exceed the federally insured limits. The Organization manages the risk by using institutions management believes to be high quality.

Net Patient Service Revenue and Receivables

Net patient service revenue from federal and state third-party payor agreements at June 30, 2015 and 2014 was 96% and 96% of total net patient service revenue, respectively. Accounts receivable from federal and state third-party reimbursement programs at June 30, 2015 and 2014 were 93% and 87% of total accounts receivable, respectively.

Risks and Uncertainties

The Organization is invested in a variety of investments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the consolidated balance sheet.

**NOTE 3. FAIR VALUE MEASUREMENTS**

The carrying value of cash, receivables and payables approximate fair values as of June 30, 2015 and 2014, due to the relative short maturities of these instruments.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Organization measures fair value using Level 1 inputs

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Years Ended June 30, 2015 and 2014

**NOTE 3. FAIR VALUE MEASUREMENTS, continued**

because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available.

The following table represents the financial instruments carried at fair value as of June 30, 2015 by caption on the consolidated balance sheet by the fair value measurement hierarchy:

Asset	Level 1	Level 2	Level 3	Total Fair Value
Investments				
Money market funds	\$ 31,629	\$ -	\$ -	\$ 31,629
Stocks, options and ETFs				
Domestic fixed income	514,496	-	-	514,496
Domestic equity	2,639,081	-	-	2,639,081
International equity	191,866	-	-	191,866
Mutual Funds				
Domestic equity	2,925,468	-	-	2,925,468
International equity	1,263,218	-	-	1,263,218
Domestic fixed income	1,812,967	-	-	1,812,967
Alternative income	324,505	-	-	324,505
Preferred/fixed rate capital				
Securities				
Domestic fixed income	3,556	-	-	3,556
Total assets at fair value	\$ 9,706,786	\$ -	\$ -	\$ 9,706,786

The following table represents the financial instruments carried at fair value as of June 30, 2014 by caption on the consolidated balance sheet by the fair value measurement hierarchy:

Asset	Level 1	Level 2	Level 3	Total Fair Value
Investments				
Money market funds	\$ 33,040	\$ -	\$ -	\$ 33,040
Stocks, options and ETFs				
Domestic fixed income	328,142	-	-	328,142
Domestic equity	2,801,043	-	-	2,801,043
Alternative income	373,979	-	-	373,979
Mutual Funds				
Domestic equity	2,555,986	-	-	2,555,986
International equity	1,261,920	-	-	1,261,920
Domestic fixed income	1,833,670	-	-	1,833,670
Alternative income	323,536	-	-	323,536
Preferred/fixed rate capital				
Securities				
Domestic fixed income	26,533	-	-	26,533
Total assets at fair value	\$ 9,537,849	\$ -	\$ -	\$ 9,537,849

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Years Ended June 30, 2015 and 2014

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**NOTE 4. INVESTMENTS**

Investments are shown at fair value in the consolidated balance sheets as follows:

	<u>2015</u>	<u>2014</u>
Current investments	\$ 6,670,350	\$ 6,507,558
Investments whose use is limited:		
Restricted to investment in property and equipment, education and other	456,109	449,964
Permanently restricted by donor endowment	<u>2,580,327</u>	<u>2,580,327</u>
	\$ <u>9,706,786</u>	\$ <u>9,537,849</u>

Investment return in the consolidated statements of operations is as follows:

	<u>2015</u>	<u>2014</u>
Interest and dividends	\$ 464,684	\$ 353,414
Investment expense	(80,579)	(85,369)
Realized gains	130,912	251,623
Unrealized gains	<u>(344,870)</u>	<u>965,763</u>
	\$ <u>170,147</u>	\$ <u>1,485,431</u>

**NOTE 5. PROPERTY AND EQUIPMENT**

Property and equipment consist of the following:

	<u>2015</u>	<u>2014</u>
Building	\$ 2,924,276	\$ 2,924,276
Furniture and fixtures	451,700	446,672
Office equipment	<u>1,098,791</u>	<u>1,068,692</u>
	4,474,767	4,439,640
Less accumulated depreciation	<u>(1,809,315)</u>	<u>(1,361,923)</u>
	2,665,452	3,077,717
Land	<u>879,235</u>	<u>879,235</u>
	\$ <u>3,544,687</u>	\$ <u>3,956,952</u>

**NOTE 6. LINE OF CREDIT**

The Hospice maintains a \$1,500,000 line of credit with a bank. The interest rate on this line of credit is subject to change from time to time based upon changes in an index which is the Lender's Prime Rate. Under no circumstances will the interest rate on this loan be less than 4.250% per annum. The line of credit matured May 2, 2015 and is in the process of being renewed. The line of credit is collateralized by real estate owned by the Hospice. There was no balance outstanding on the line of credit at June 30, 2015 and 2014.

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Years Ended June 30, 2015 and 2014

**NOTE 7. TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the following:

	2015	2014
Program Restrictions:		
Building fund – Canterbury	\$ 13,136	\$ 59,636
Other	58,038	8,356
Time Restrictions		
Unappropriated endowment earnings	456,109	449,964
	<u>\$ 527,283</u>	<u>\$ 517,956</u>

During the years ended June 30, 2015 and 2014, net assets were released from donor restrictions by incurring expenditures satisfying the restrictions as follows:

	2015	2014
Education	\$ 99,428	\$ 187,521
Other	181,582	154,359
	<u>\$ 281,010</u>	<u>\$ 341,880</u>

The Sam and Rose Stein Endowment Fund, the Sinischalchi Fund, the Hester Endowment Fund, and the Alexander Fund comprise \$880,327 of permanently restricted net assets and are restricted to investment in perpetuity, the income of which is unrestricted for use by the Organization in its rendering of patient services. The Ruth and Edwin Hough Scholarship Fund and the Dorothy S. Roelfs Education Endowment Fund comprise \$1,700,000 of permanently restricted net assets and are restricted to investment in perpetuity, the income of which is restricted for educational purposes.

**NOTE 8. ENDOWMENTS**

The Organization's endowment consists of six individual funds established for a variety of purposes. Its endowment includes only donor-restricted endowment funds. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner that is consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The duration and preservation of the fund
- 2) The purposes of the Organization and the donor-restricted endowment fund
- 3) General economic conditions
- 4) The possible effect of inflation and deflation

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Years Ended June 30, 2015 and 2014

NOTE 8. ENDOWMENTS, continued

- 5) The expected total return from income and the appreciation of investments
- 6) Other resources of the Organization
- 7) The investment policies of the Organization

At June 30, 2015, the endowments net asset composition by type of fund consisted of the following:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds	\$ <u>71,174</u>	\$ <u>456,109</u>	\$ <u>2,580,327</u>	\$ <u>3,107,610</u>

Changes in endowment net assets for the year ended June 30, 2015, consist of the following:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ <u>67,992</u>	\$ <u>449,964</u>	\$ <u>2,580,327</u>	\$ <u>3,098,283</u>
Investment Return				
Interest and dividends	42,230	81,551	-	123,781
Realized and unrealized gain	<u>7,452</u>	<u>14,391</u>	<u>-</u>	<u>21,843</u>
Total Investment Return	<u>49,682</u>	<u>95,942</u>	<u>-</u>	<u>145,624</u>
Amounts appropriated for expenditure	<u>(46,500)</u>	<u>(89,797)</u>	<u>-</u>	<u>(136,297)</u>
Endowment net assets, end of year	\$ <u>71,174</u>	\$ <u>456,109</u>	\$ <u>2,580,327</u>	\$ <u>3,107,610</u>

At June 30, 2014, the endowments net asset composition by type of fund consisted of the following:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds	\$ <u>67,992</u>	\$ <u>449,964</u>	\$ <u>2,580,327</u>	\$ <u>3,098,283</u>

Changes in endowment net assets for the year ended June 30, 2014, consist of the following:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ <u>113,274</u>	\$ <u>318,664</u>	\$ <u>2,580,327</u>	\$ <u>3,012,265</u>
Investment Return				
Interest and dividends	33,013	63,752	-	96,765
Realized and unrealized gain	<u>84,891</u>	<u>163,933</u>	<u>-</u>	<u>248,824</u>
Total Investment Return	<u>117,904</u>	<u>227,685</u>	<u>-</u>	<u>345,589</u>
Amounts appropriated for expenditure	<u>(163,186)</u>	<u>(96,385)</u>	<u>-</u>	<u>(259,571)</u>
Endowment net assets, end of year	\$ <u>67,992</u>	\$ <u>449,964</u>	\$ <u>2,580,327</u>	\$ <u>3,098,283</u>

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Years Ended June 30, 2015 and 2014

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**NOTE 8. ENDOWMENTS, continued**

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Organization to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles, a deficiency of this nature is reported as unrestricted net assets. There was no such deficiency as of June 30, 2015 and 2014.

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide funding for operating expenses of programs supported by its endowments, while maintaining the original corpus of the endowments. In order to meet this objective, the permanently restricted endowment asset portfolio is structured to achieve a compound annual return, net of investment management expenses, of 8% to 10%. Risk parameters are set so that reasonable volatility, including larger potential fluctuations of principal will be tolerated over the investment horizon, in as much as it is consistent with the volatility of a comparable market index.

Investment Strategy

The investment strategy of the Organization is to develop a diversified portfolio of active and passive investments for equity investments, the selection of such holdings is based on the merits of long-term ownership without the intent of short-term trading. To achieve the target return, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends).

Spending Policy

The Organization has a policy of appropriating for distribution each year an amount up to 5% of the fair value as of the end of the prior year of the assets associated with the endowments. In establishing this policy, the Organization considered the long-term expected return on its endowment. Accordingly, over the long-term, the Organization expects the current spending policy to allow its endowment to grow at the average annual rate of inflation over ten years. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity as well as to provide additional real growth through new gifts and investment return.

**NOTE 9. OPERATING LEASES COMMITMENTS**

The Organization leases various office space under non cancellable operating leases for two to five year terms. Rent expense associated with operating leases was approximately \$974,106 and \$612,974 for the years ended June 30, 2015 and 2014, respectively.

Future minimum payments under non cancellable operating leases are as follows:

Year Ending June 30,	
2016	\$ 932,076
2017	924,682
2018	814,405
2019	790,112
2020	790,275
Thereafter	<u>2,515,217</u>
	<u>\$ 6,766,767</u>

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
Years Ended June 30, 2015 and 2014

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**NOTE 10. EMPLOYEE RETIREMENT PLAN**

The Organization maintains a qualified deferred compensation plan under Section 401(k) of the Internal Revenue Code for full time employees over age 21 that have completed one month of service. Under the plan, employees may elect to defer up to a percentage of pretax annual compensation, subject to the Internal Revenue Service limits. The Organization matches 50% of the participant's contribution to the Plan, not to exceed three percent of the participant's gross compensation. The Organization contributed \$449,833 and \$452,491 for the years ended June 30, 2015 and 2014, respectively.

**NOTE 11. FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on time and usage.

**NOTE 12. CONTINGENCIES**

From time to time, the Organization is subject to various litigation as a result of its ongoing business activities. Management believes that the outcome of any such litigation will not have a material adverse effect on the Organization's balance sheet, results of operations, or liquidity.

**NOTE 13. RECLASSIFICATIONS**

Certain items in the 2014 financial statements have been reclassified to conform to current year classifications. Such reclassifications had no effect on previously reported changes in net assets.

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## **SUPPLEMENTAL INFORMATION**

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**ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**CONSOLIDATING BALANCE SHEET**  
June 30, 2015

	The Elizabeth Hospice, Inc.	Elizabeth Hospice Foundation	Eliminating Entries	Consolidated Total
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash	\$ 1,182,453	\$ 363,074	\$ -	\$ 1,545,527
Investments	-	6,670,350	-	6,670,350
Patient accounts receivable, net of allowance for uncollectible accounts of \$399,981	5,769,794	-	-	5,769,794
Prepaid expenses and other current assets	1,380,949	365	(1,204,261)	177,053
<b>TOTAL CURRENT ASSETS</b>	<b>8,333,196</b>	<b>7,033,789</b>	<b>(1,204,261)</b>	<b>14,162,724</b>
<b>INVESTMENTS WHOSE USE IS LIMITED</b>				
Restricted to investment in property and equipment, education and other	-	456,109	-	456,109
Permanently restricted by donor endowment	-	2,580,327	-	2,580,327
	-	3,036,436	-	3,036,436
<b>OTHER NON CURRENT ASSETS</b>				
Property and equipment, net of accumulated depreciation	1,006,615	2,538,072	-	3,544,687
Deposits	76,321	-	-	76,321
<b>TOTAL ASSETS WHOSE USE IS LIMITED AND OTHER NON CURRENT ASSETS</b>	<b>1,082,936</b>	<b>5,574,508</b>	<b>-</b>	<b>6,657,444</b>
<b>TOTAL ASSETS</b>	<b>\$ 9,416,132</b>	<b>\$ 12,608,297</b>	<b>\$ (1,204,261)</b>	<b>\$ 20,820,168</b>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 931,841	\$ 1,272,317	\$ (1,204,261)	\$ 999,897
Accrued expenses	3,341,025	14,443	-	3,355,468
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,272,866</b>	<b>1,286,760</b>	<b>(1,204,261)</b>	<b>4,355,365</b>
<b>NET ASSETS</b>				
Unrestricted	5,143,266	8,213,927	-	13,357,193
Temporarily restricted	-	527,283	-	527,283
Permanently restricted	-	2,580,327	-	2,580,327
<b>TOTAL NET ASSETS</b>	<b>5,143,266</b>	<b>11,321,537</b>	<b>-</b>	<b>16,464,803</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 9,416,132</b>	<b>\$ 12,608,297</b>	<b>\$ (1,204,261)</b>	<b>\$ 20,820,168</b>

**ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**CONSOLIDATING BALANCE SHEET**  
June 30, 2014

	The Elizabeth Hospice, Inc.	Elizabeth Hospice Foundation	Eliminating Entries	Consolidated Total
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash	\$ 2,509,439	\$ 639,110	\$ -	\$ 3,148,549
Investments	-	6,507,558	-	6,507,558
Patient accounts receivable, net of allowance for uncollectible accounts of \$325,121	4,067,510	-	-	4,067,510
Prepaid expenses and other current assets	1,607,255	15,431	(1,476,705)	145,981
<b>TOTAL CURRENT ASSETS</b>	<b>8,184,204</b>	<b>7,162,099</b>	<b>(1,476,705)</b>	<b>13,869,598</b>
<b>INVESTMENTS WHOSE USE IS LIMITED</b>				
Restricted to investment in property and equipment, education and other	-	449,964	-	449,964
Permanently restricted by donor endowment	-	2,580,327	-	2,580,327
	-	3,030,291	-	3,030,291
<b>OTHER NON CURRENT ASSETS</b>				
Property and equipment, net of accumulated depreciation	1,357,186	2,599,766	-	3,956,952
Deposits	129,177	-	-	129,177
<b>TOTAL ASSETS WHOSE USE IS LIMITED AND OTHER NON CURRENT ASSETS</b>	<b>1,486,363</b>	<b>5,630,057</b>	<b>-</b>	<b>7,116,420</b>
<b>TOTAL ASSETS</b>	<b>\$ 9,670,567</b>	<b>\$ 12,792,156</b>	<b>\$ (1,476,705)</b>	<b>\$ 20,986,018</b>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 831,012	\$ 1,481,414	\$ (1,476,705)	\$ 835,721
Accrued expenses	2,934,426	14,443	-	2,948,869
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,765,438</b>	<b>1,495,857</b>	<b>(1,476,705)</b>	<b>3,784,590</b>
<b>NET ASSETS</b>				
Unrestricted	5,905,129	8,198,016	-	14,103,145
Temporarily restricted	-	517,956	-	517,956
Permanently restricted	-	2,580,327	-	2,580,327
<b>TOTAL NET ASSETS</b>	<b>5,905,129</b>	<b>11,296,299</b>	<b>-</b>	<b>17,201,428</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 9,670,567</b>	<b>\$ 12,792,156</b>	<b>\$ (1,476,705)</b>	<b>\$ 20,986,018</b>

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**CONSOLIDATING STATEMENT OF OPERATIONS**  
Year Ended June 30, 2015

	The Elizabeth Hospice, Inc.	Elizabeth Hospice Foundation	Eliminating Entries	Consolidated Total
REVENUE AND SUPPORT				
Net patient service revenue	\$ 33,685,410	\$ -	\$ -	\$ 33,685,410
Contributions	153,593	1,626,144	(153,593)	1,626,144
Special events revenue, less cost of direct benefit to donors of \$124,075	-	21,232	-	21,232
Other	321,198	-	(288,322)	32,876
<b>TOTAL REVENUE AND SUPPORT</b>	<b>34,160,201</b>	<b>1,647,376</b>	<b>(441,915)</b>	<b>35,365,662</b>
EXPENSES				
Program services				
Direct patient care	17,951,088	-	-	17,951,088
Indirect patient care	10,725,093	-	-	10,725,093
Community outreach	916,134	-	-	916,134
Supporting services				
Management and general	5,330,146	603,701	-	5,933,847
Fundraising	-	1,188,187	(441,915)	746,272
<b>TOTAL EXPENSES</b>	<b>34,922,461</b>	<b>1,791,888</b>	<b>(441,915)</b>	<b>36,272,434</b>
<b>EXCESS (DEFICIT) FROM OPERATIONS</b>	<b>(762,260)</b>	<b>(144,512)</b>	<b>-</b>	<b>(906,772)</b>
INVESTMENT RETURN	397	169,750	-	170,147
<b>EXCESS (DEFICIT) OF REVENUE AND SUPPORT OVER EXPENSES AND INCREASE (DECREASE) IN NET ASSETS</b>	<b>\$ (761,863)</b>	<b>\$ 25,238</b>	<b>\$ -</b>	<b>\$ (736,625)</b>

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**CONSOLIDATING STATEMENT OF OPERATIONS**  
Year Ended June 30, 2014

	The Elizabeth Hospice, Inc.	Elizabeth Hospice Foundation	Eliminating Entries	Consolidated Total
<b>REVENUE AND SUPPORT</b>				
Net patient service revenue	\$ 33,204,968	\$ -	\$ -	\$ 33,204,968
Contributions	154,198	2,064,743	(154,198)	2,064,743
Special events revenue, less cost of direct benefit to donors of \$100,759	-	56,638	-	56,638
Other	299,366	(304)	(285,140)	13,922
<b>TOTAL REVENUE AND SUPPORT</b>	<b>33,658,532</b>	<b>2,121,077</b>	<b>(439,338)</b>	<b>35,340,271</b>
<b>EXPENSES</b>				
Program services				
Direct patient care	18,540,685	-	-	18,540,685
Indirect patient care	11,279,010	-	-	11,279,010
Community outreach	1,105,961	-	-	1,105,961
Supporting services				
Management and general	5,333,038	470,264	-	5,803,302
Fundraising	-	569,341	(439,338)	130,003
<b>TOTAL EXPENSES</b>	<b>36,258,694</b>	<b>1,039,605</b>	<b>(439,338)</b>	<b>36,858,961</b>
<b>EXCESS (DEFICIT) FROM OPERATIONS</b>	<b>(2,600,162)</b>	<b>1,081,472</b>	<b>-</b>	<b>(1,518,690)</b>
<b>GAIN ON SALE OF PROPERTY</b>	<b>270,118</b>	<b>-</b>	<b>-</b>	<b>270,118</b>
<b>INVESTMENT RETURN</b>	<b>-</b>	<b>1,485,431</b>	<b>-</b>	<b>1,485,431</b>
<b>EXCESS (DEFICIT) OF REVENUE AND SUPPORT OVER EXPENSES AND INCREASE (DECREASE) IN NET ASSETS</b>	<b>\$ (2,330,044)</b>	<b>\$ 2,566,903</b>	<b>\$ -</b>	<b>\$ 236,859</b>

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**

**THE ELIZABETH HOSPICE, INC. STATEMENT OF OPERATIONS**

Year Ended June 30, 2015

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>REVENUE AND SUPPORT</b>				
Net patient service revenue	\$ 33,685,410	\$ -	\$ -	\$ 33,685,410
Contributions	153,593	-	-	153,593
Other	321,198	-	-	321,198
<b>TOTAL REVENUE AND SUPPORT</b>	<b>34,160,201</b>	<b>-</b>	<b>-</b>	<b>34,160,201</b>
<b>EXPENSES</b>				
Program services				
Direct patient care	17,951,088	-	-	17,951,088
Indirect patient care	10,725,093	-	-	10,725,093
Community outreach	916,134	-	-	916,134
Supporting services				
Management and general	5,330,146	-	-	5,330,146
<b>TOTAL EXPENSES</b>	<b>34,922,461</b>	<b>-</b>	<b>-</b>	<b>34,922,461</b>
<b>DEFICIT FROM OPERATIONS</b>	<b>(762,260)</b>	<b>-</b>	<b>-</b>	<b>(762,260)</b>
<b>INVESTMENT RETURN</b>	<b>397</b>	<b>-</b>	<b>-</b>	<b>397</b>
<b>DEFICIT OF REVENUE AND SUPPORT OVER EXPENSES AND DECREASE IN NET ASSETS</b>	<b>(761,863)</b>	<b>-</b>	<b>-</b>	<b>(761,863)</b>
<b>NET ASSETS, BEGINNING</b>	<b>5,905,129</b>	<b>-</b>	<b>-</b>	<b>5,905,129</b>
<b>NET ASSETS, ENDING</b>	<b>\$ 5,143,266</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,143,266</b>

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**

**THE ELIZABETH HOSPICE, INC. STATEMENT OF OPERATIONS**

Year Ended June 30, 2014

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>REVENUE AND SUPPORT</b>				
Net patient service revenue	\$ 33,204,968	\$ -	\$ -	\$ 33,204,968
Contributions	154,198	-	-	154,198
Other	299,366	-	-	299,366
<b>TOTAL REVENUE AND SUPPORT</b>	<b>33,658,532</b>	<b>-</b>	<b>-</b>	<b>33,658,532</b>
<b>EXPENSES</b>				
Program services				
Direct patient care	18,540,685	-	-	18,540,685
Indirect patient care	11,279,010	-	-	11,279,010
Community outreach	1,105,961	-	-	1,105,961
Supporting services				
Management and general	5,333,038	-	-	5,333,038
<b>TOTAL EXPENSES</b>	<b>36,258,694</b>	<b>-</b>	<b>-</b>	<b>36,258,694</b>
<b>DEFICIT FROM OPERATIONS</b>	<b>(2,600,162)</b>	<b>-</b>	<b>-</b>	<b>(2,600,162)</b>
<b>GAIN ON SALE OF PROPERTY</b>	<b>270,118</b>	<b>-</b>	<b>-</b>	<b>270,118</b>
<b>DEFICIT OF REVENUE AND SUPPORT OVER EXPENSES AND DECREASE IN NET ASSETS</b>	<b>(2,330,044)</b>	<b>-</b>	<b>-</b>	<b>(2,330,044)</b>
<b>NET ASSETS, BEGINNING</b>	<b>8,235,173</b>	<b>-</b>	<b>-</b>	<b>8,235,173</b>
<b>NET ASSETS, ENDING</b>	<b>\$ 5,905,129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,905,129</b>

**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**ELIZABETH HOSPICE FOUNDATION STATEMENT OF OPERATIONS**  
Year Ended June 30, 2015

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>REVENUE AND SUPPORT</b>				
Contributions	\$ 1,431,749	\$ 194,395	\$ -	\$ 1,626,144
Special events revenue, less cost of direct benefit to donors of \$124,075	21,232	-	-	21,232
Net assets released from restrictions, satisfaction of program restrictions	<u>281,010</u>	<u>(281,010)</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE AND SUPPORT</b>	<u>1,733,991</u>	<u>(86,615)</u>	<u>-</u>	<u>1,647,376</u>
<b>EXPENSES</b>				
Supporting services	603,701	-	-	603,701
Management and general	1,188,187	-	-	1,188,187
Fundraising	<u>1,791,888</u>	<u>-</u>	<u>-</u>	<u>1,791,888</u>
<b>TOTAL EXPENSES</b>	<u>1,791,888</u>	<u>-</u>	<u>-</u>	<u>1,791,888</u>
<b>DEFICIT FROM OPERATIONS</b>	<u>(57,897)</u>	<u>(86,615)</u>	<u>-</u>	<u>(144,512)</u>
<b>INVESTMENT RETURN</b>	<u>73,808</u>	<u>95,942</u>	<u>-</u>	<u>169,750</u>
<b>EXCESS OF REVENUE AND SUPPORT OVER EXPENSES AND INCREASE IN NET ASSETS \$</b>	<b>15,911</b>	<b>\$ 9,327</b>	<b>\$ -</b>	<b>\$ 25,238</b>
<b>NET ASSETS, BEGINNING</b>	<u>8,198,016</u>	<u>517,956</u>	<u>2,580,327</u>	<u>11,296,299</u>
<b>NET ASSETS, ENDING</b>	<u><u>\$ 8,213,927</u></u>	<u><u>\$ 527,283</u></u>	<u><u>\$ 2,580,327</u></u>	<u><u>\$ 11,321,537</u></u>




**THE ELIZABETH HOSPICE, INC. AND ELIZABETH HOSPICE FOUNDATION**  
**ELIZABETH HOSPICE FOUNDATION STATEMENT OF OPERATIONS**  
Year Ended June 30, 2014

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>REVENUE AND SUPPORT</b>				
Contributions	\$ 1,858,572	\$ 206,171	\$ -	\$ 2,064,743
Special events revenue, less cost of direct benefit to donors of \$100,759	56,638	-	-	56,638
Other	(304)	-	-	(304)
Net assets released from restrictions, satisfaction of program restrictions	341,880	(341,880)	-	-
<b>TOTAL REVENUE AND SUPPORT</b>	<b>2,256,786</b>	<b>(135,709)</b>	<b>-</b>	<b>2,121,077</b>
<b>EXPENSES</b>				
Supporting services				
Management and general	470,264	-	-	470,264
Fundraising	569,341	-	-	569,341
<b>TOTAL EXPENSES</b>	<b>1,039,605</b>	<b>-</b>	<b>-</b>	<b>1,039,605</b>
<b>EXCESS (DEFICIT) FROM OPERATIONS</b>	<b>1,217,181</b>	<b>(135,709)</b>	<b>-</b>	<b>1,081,472</b>
<b>INVESTMENT RETURN</b>	<b>1,257,746</b>	<b>227,685</b>	<b>-</b>	<b>1,485,431</b>
<b>EXCESS OF REVENUE AND SUPPORT OVER EXPENSES AND INCREASE IN NET ASSETS</b>	<b>\$ 2,474,927</b>	<b>\$ 91,976</b>	<b>\$ -</b>	<b>\$ 2,566,903</b>
<b>NET ASSETS, BEGINNING</b>	<b>5,723,089</b>	<b>425,980</b>	<b>2,580,327</b>	<b>8,729,396</b>
<b>NET ASSETS, ENDING</b>	<b>\$ 8,198,016</b>	<b>\$ 517,956</b>	<b>\$ 2,580,327</b>	<b>\$ 11,296,299</b>



**SAN MARCOS COMMUNITY FOUNDATION**  
**Grant Cover Page**

(Choose one) ☐ **MINI-GRANT**      (Choose one) ☒ **REGULAR GRANT**

<b>Project Name:</b> College Bound <b>Date Submitted:</b> January 5, 2016	<b>Total # of people served:</b> ~ 70 former foster youth <b>Total # of San Marcos residents served:</b> 15 – 20 students	<b>Amount Requested:</b> \$10,000
<b>Non-Profit Organization Name &amp; Address, Website</b> Just In Time For Foster Youth P.O. Box 81292 San Diego, CA 92138	<b>Contact Person – Name, Title, Phone &amp; email</b> Don Wells, Executive Director 858.663.2081 dwells@jitfosteryouth.org	
<b><u>Briefly describe your request for funds (to be expanded upon in narrative for regular grant):</u></b> Historically there are 15-20 transitioning foster youth residing in San Marcos who participate in the Just in Time for Foster Youth College Bound Program. Just in Time (JIT) requests a \$10,000 grant from the San Marcos Community Foundation to provide 8 of those transitioning foster youth with the necessary computers, technology tools, school and dorm supplies to support success on their new journey as college students. These resources will be provided along with a caring and committed JIT College Bound Coach (volunteer) to provide the encouragement, support and attention that will eventually help lead to graduation. This grant request does not fund personnel or administrative costs - only essential tech tools, equipment and supplies going directly to youth to help them succeed in college.		
<b><u>Briefly describe the significance of your request to the San Marcos community:</u></b> For the 10% of transitioning foster youth entering college, many have tuition covered but do not have the essential resources, including human resources, to be truly successful. Without these support systems, the college graduation statistics for former foster youth would stay at their traditional 2-4% levels rather than the more promising rates since College Bound's inception. Since 2009, 70% of the students enrolled in our College Bound program have either graduated, gone on to graduate school, or are still enrolled. Achieving these outcomes is about more than providing the doorway to higher education. It requires a commitment to follow through by keeping track of their progress and deepening their connections to our programs and community.		
<b>Please attach the following items.</b> <b><u>Both Mini-Grant &amp; Regular:</u></b> 1. Budget for request (use SMCF Budget Worksheet) 2. Annual Operating budget for the organization or unit 3. Federal & State Tax ID numbers 4. Board of Directors listing with affiliations <b><u>5. Regular Grants Only:</u></b> a. 1-2 page narrative b. First 2 pages of Federal 990 c. Most recent year-end Statement or Audit including any management letters associated with Audit. d. Signature of President or Authorized Officer on Application e. Optional: letters of support		<b>Expected date project will begin/end:</b> 2/1/16 <b>Date by which funds will be expended:</b> 11/30/16  <b>Signature of President or Authorized Officer</b>  <u>Executive Director</u> <u>1/5/2016</u> Name, Title      Date  <b>Submit Via Mail, In Person or Via Email to:</b> San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): <a href="mailto:wkaserman@san-marcos.net">wkaserman@san-marcos.net</a>

**SAN MARCOS COMMUNITY FOUNDATION  
Budget Worksheet**

**Just In Time For Foster Youth's College Bound Program**

65 Youth Awards	
Laptop, Printer, Books, Dorm Set Up, School Supplies @1,200 each	\$ 78,000
15 Youth Laptops (year round) @ \$500 each	\$ 7,500
6 Youth Tuition Fees Assistance @ \$300 each	\$ 1,800
15 Youth Book Assistance @ \$200 each	\$ 3,000
Transportation Assistance - 25 Youth with bus passes @ \$74 each	\$ 1,850
10 Youth with School Supplies @ \$60 each	\$ 600
College Bound Event/Year Long Events	\$ 5,000
1 Graduate Scholarship	\$ 2,000
Computer Repairs/Software for Youth	\$ 1,000
Program Coordinator	\$ 20,000
Administrative Costs	\$ 5,000

**Total Budget for the PROJECT** **\$ 127,570**

**Grant Request Amount** **\$ 10,000**

*(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)*

Is this a challenge grant? **NO**

Could it be? **Possibly**

**Please list any other funding sources for this project.**

**\*\*Indicate if funds are committed (C), conditional (CD), or pending (P).**

\$11,000	Christensen Foundation	**	C
\$10,000	Crevier Family Foundation	**	C
\$25,000	Farrell Family Foundation	**	C
\$2,000	Money-Arenz Foundation	**	C
\$10,000	US Bank	**	C
\$10,000	Weil Foundation	**	C
\$12,000	Ashford University	**	P
\$10,000	Goldberg Charitable Trust	**	P

\* P - Donated last year and expect to receive this year

**Just in Time For Foster Youth**  
**Statement of Activity**  
**FY16 Budget**

	<u><b>FY16 Budget</b></u>
<b>REVENUE</b>	
<b>Direct Public Support</b>	
Corporations	\$ 240,000
Foundations	555,000
Individuals	560,000
Civic and Faith Organizations	90,000
<b>Special Events</b>	
Gross Revenue Special Events	435,000
Less Direct Costs of Special Events	(90,000)
<b>Special Events - Net Revenue</b>	<u><b>345,000</b></u>
<b>Total Direct Public Support</b>	<u><b>1,790,000</b></u>
<b>Government Agencies/Partner Program Grants</b>	<u><b>25,000</b></u>
<b>Subtotal Revenue</b>	<u><b>1,815,000</b></u>
 <b>In-Kind Donations</b>	
Youth Awards	188,000
Rent	51,116
SVP & Event in-kind Donations	45,600
<b>Total In-Kind Donations</b>	<u><b>284,716</b></u>
<b>Interest and Dividend Income</b>	
<b>TOTAL REVENUE</b>	<u><b>2,099,716</b></u>

**AWARDS AND EXPENSES Program**

<b>Awards</b>	
Basic Needs	98,300
My First Home	41,600
College Bound/Vocational	84,000
Career Horizons	32,200
Bridge to Success	34,100
Financial Fitness	146,000
Coaching/Volunteer	51,010
Ambassador/ LEAP/Take Charge	21,500
Community and other	21,000
Overall Program related expenses	-
Program Personnel Expense	684,276
Administrative Expense allocation	99,028
<b>Total Program Awards</b>	<u><b>1,313,014</b></u>

	<b>FY16 Budget</b>
<b>In-Kind Awards</b>	
Educational & Vocational	16,400
Basic Needs	35,800
Career Horizons	39,000
Home Furnishings	80,000
Miscellaneous	16,800
<b>Total In-Kind Awards</b>	<b>188,000</b>

**Development and Fundraising Expenses**

Advertising/Promotional	30,000
Advertising/Promotional - inkind SVP	12,000
Consultants - Marketing	24,000
Consultants - Advertising	36,000
Credit Card Charges	5,000
Event Expense	5,000
Office Expense	720
Rent Expense	23,132
Printing, Copying & Postage	9,733
Travel/Meals/Entertainment	1,200
Software Services	-
Development Salary expense	254,976
Administrative Expense Allocations	33,814
<b>Total Development and Fundraising Expense</b>	<b>435,575</b>

**Administrative Expenses**

Bank Fees	-
Computer and Internet	8,800
Contract Services	101,100
Credit Card Fees	1,500
Insurance - Liability, D and O	12,000
Telephone, Telecommunications	4,800
Office Expense	8,800
Printing and Copying	4,000
Advertising/Promotional	
Office Rent - In-kind	51,116
Office Rent - Annex	1,151
Registration and Licensing Fees	-
Staff Development	9,000
Travel and Meetings	7,400
Depreciation Expense	
<b>Total Administrative Expenses</b>	<b>209,667</b>
Less Administrative Expense allocations	(132,842)
<b>Administrative Expense</b>	<b>76,825</b>

	<b>FY16 Budget</b>
<b>Personnel Expense</b>	
Employees' Salaries	840,996
Insurance - Healthcare	70,800
401k Employer Contribution	6,964
Payroll Service Fees	600
Payroll Taxes	69,047
Workers' Compensation	6,195
<b>Total Personnel Expense</b>	<b>994,603</b>
Less Program & Development Personnel expense	(939,253)
<b>Administrative Personnel expense</b>	<b>55,350</b>
<b>Operating Reserve Funding(not a GL line item)</b>	<b>36,000</b>
<b>TOTAL AWARDS AND EXPENSES</b>	<b>2,104,764</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ (5,048)</b>

**Federal Tax ID Number 20-5448416**

INTERNAL REVENUE SERVICE  
P. O BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JUN-14 2807**

JUST IN TIME FOR FOSTER YOUTH  
C/O KATHRYN VAUGHN  
3363 HARBOR VIEW DR  
SAN DIEGO, CA 92106

Employer Identification Number:  
20-5448416.  
DLN:  
17053089008007  
Contact Person:  
RENEE RAILEY NORTON ID# 31172  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date or Exemption:  
July 16, 2006  
Contribution Deductibility:  
Yes  
Advance Ruling Ending Date:  
June 30, 2011

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)



JUST IN TIME FOR FOSTER YOUTH

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Since  
rely,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" and the last name "Choi" clearly distinguishable.

Robert  
Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section  
501(c)(3) Statute Extension

**Just in Time for Foster Youth**  
**Board of Directors Roster, Affiliations, and Tenure**  
**FY 2015/2016**

**Board membership has a minimum two-year term with no term limits. 100% of board members contribute financially to the JIT organization.**

**Keith Brandt**

Board Chair, *President, California Wealth Transitions*  
*3 years*

**James Lepanto**

Vice-Chair, *Behavioral Health Consultant*  
*2 years*

**Chris Burr**

Treasurer, *Sr. Vice-President – Relationship Manager, AmericanWest Bank*  
*Incoming*

**Patricia Benesh**

Secretary, Owner, *AuthorAssist.com; 7Memories.com*  
*7 years*

**Diane Archambault**

*Personal Wardrobe Consultant*  
*Incoming*

**Walter Borschel**

*Retired Health Care Administrator*  
*1 year*

**Lisa Cobble**

*Executive Level Technical Consulting, Cobble Consulting*  
*Incoming*

**Theodore DeFrank**

*President and CFO, Active Motif*  
*2 years*

**Kristy Gregg**

*Immediate Past Chair, Retired Bank Executive*  
*3 years*

**Kristin Fitzner**

*Manager, Corporate Marketing & Sponsorship, U.S. Bank*  
*1 year*

**Meredith Hall**

*Business Development Specialist, iMatrix*  
*Incoming*

**Mary Hart**

*Senior Account Executive, Gartner*  
*Incoming*

**Pamela Hunt**

*Retired Educator*  
*2 years*

**Brad Livingston**

*President, Residential Wholesale Mortgage, Inc.*  
*Incoming*

**Matthew Medeiros**

*Portfolio Manager, Clelland & Company, Inc.*  
*Incoming*

**Jennell Mott**

*Business Operations Manager, Managed Solution*  
*1 year*

**Brad Norris**

*Philanthropist and Community Volunteer*  
*3 years*

**Chris Piccioni**

*Strategic Planning Manager, Sempra Energy*  
*Incoming*

**Monica Slev**

*Partner, Stryker Slev Law Group*  
*Incoming*

**Tina Thomas**

*Retired Architect*  
*2 years*

## ADVISORY COUNCIL

**Jorge Cabrera**

*Supervisor, Casey Family Programs*

**Harriet Carter, Esq.**

*A Professional Law Corporation*

**Lynne Doyle**

*Chief Financial Officer, Sand River Holdings*

**Sean Ferrel**

*CEO/President, Managed Solution*

**Alan Sorkin**

*President, San Diego Social Venture Partners*

## HONORARY BOARD/CO-FOUNDERS

**Diane Cox**

*Co-Founder/Past Board Chair, Professional Coach and Development Consultant*

**Jeanette Day, Esq.**

*Co-Founder, Former Child Advocacy Attorney*

**Tony Hsu**

*Co-Founder/Past Treasurer, Founder/Chief Investment Officer, Alethea Capital Management, LLC*

**Louarn Sorkin**

*Co-Founder, Board of Directors, San Diego Social Venture Partners*

**Kathryn Vaughn, Esq.**

*Co-Founder/Past President, Partner, Law Offices of Vaughn and Vaughn*



Help from the heart to  
end the cycle of foster care.

## **COLLEGE BOUND NARRATIVE**

### **THE NEED**

While there is some support for transitioning foster youth in the form of housing, college scholarships, and other services, JIT mobilizes the community to fill the gaps of essential resources. We use a unique, relationship-based, extended family model to meet the fundamental need for a consistent caring connection that has eluded foster youth while in care and in transition.

Specifically, College Bound addresses the need for effective long-term support to navigate higher education. We have attached the inspiring story of a young woman, sponsored by your foundation, whose introduction to Cal State San Marcos this past fall will help her to fulfill her dream and enjoy a life of stability, confidence and joy. Continuous opportunities for positive relationships and networking connections are at the heart of what we do and also what sets us apart from agencies that simply provide resources.

By supporting the youth through this holistic approach, we are able to achieve outcomes very different from the sobering statistics on former foster youth in our state and nation, including one alarming education statistic reported by *The Cities, Counties and Schools (CCS) Partnership* that found that 70% of foster youth reported a desire to go to college, while only 10% attend and 1-3% graduate. The reported graduation rates have improved slightly since that time (3-5%) with growing attention to the graduation gap but they are still at unacceptable levels, which reinforce our commitment to our model.

### **THE COLLEGE BOUND MODEL**

Through our College Bound program, the JIT extended family comes together to give transitioning foster youth the resources and encouragement they need to begin a new life chapter as college students. Specifically, JIT annually identifies 50-75 highly motivated former foster youth who have beaten the odds by graduating high school and having earned acceptance to college. Historically, 15-20 of participants are San Marcos residents and often enrolled in colleges located in San Marcos, California. Since 2009, 81% of our College Bound participants have either graduated, gone on to graduate school, or are still enrolled in school!

In 2016, as in years past, they will be connected with potential lifelong mentors and successful JIT College Bound Alumni, receive laptops and printers, learn valuable tips on money management, legal matters and practical purchases, and pair up with a JIT volunteer guide for a shopping spree to buy essential dorm furnishings and school supplies. They will also be eligible to participate in other JIT programs such as Financial Fitness, Emergency/Basic Needs, and Mentoring/Guidance.

The College Bound Class of 2016 will join other dedicated, deserving and grateful young people as we fulfill the promise, not only to help get them started in higher education, but to also provide the consistent, caring connection that will encourage them to stay in school and to graduate.





Help from the heart to  
end the cycle of foster care.

### **TYPES OR AMOUNTS OF SERVICE TO BE PROVIDED**

JIT's College Bound program specifically addresses two key issues for transitioning foster youth who have beaten the odds and earned acceptance into college, which are lack of resources and lack of family support.

Each youth will receive items necessary for college success, including: laptops, software, printers, other technology tools, basic school supplies (e.g., printer ink, paper, backpack, etc.), and gift cards to purchase necessary items for dorm set-ups. The distribution of resources is accompanied by a connection to a caring adult mentor, one who assists the youth with making prudent choices while shopping for essentials and dorm furnishings. Often, these adults become invested in the youth and his or her college success and, like a family, offer encouragement and additional resources to the youth over the long-term.

At a cost of \$1,250 per youth, the grant funds of \$10,000 from the San Marcos Community Foundation will enable Just in Time to meet the needs of 8 transitioning foster youth who reside in San Marcos.

### **OUTCOMES/MEASURES**

College Bound participants are tracked and monitored throughout their time in higher education and regular reports are developed based on the JIT Self-Sufficiency Scale. Success is evaluated based on school enrollment over time, graduation or certification, and continuation on to graduate studies. The data collected is done through staff contact, connections to JIT volunteers (Faculty), and mandatory online surveys. For example, we tracked nearly 400 students who have been in the program since it launched and know that 89% have either graduated or remain enrolled in school.

The long-term goal of all of JIT's programs, including College Bound, is to give disadvantaged youth the resources and community connections needed to help them become independent, self-sufficient, thriving adults who ultimately will make meaningful contributions to our community.

Of all the students who received laptops and other support from the San Marcos Community Foundation during the last grant period, 100% are still enrolled in school with the one exception of a student who graduated.

### **CLASS OF 2016**

Soon, JIT will begin the process of recruiting new College Bound participants. We invite members of the San Marcos Community Foundation to participate in the process by reviewing the applicant essays to get a powerful picture of the young people your funds help support. We also invite you to participate in the College Bound event this June, including engaging as volunteer shoppers with the young people from San Marcos whom the SDCF is supporting. We are confident that this first-hand experience will clearly demonstrate that your investment is not only worthwhile but transformational.



## Invest in a Life, Transform a Community

*In her application essay, Danielle said that “every foster youth is fighting an internal battle with what they have been put through that was out of their control and by no means their fault.” She also said that she wants to “show that being a part of foster care is not a roadblock; it is a bump in the road that you can and will get over.” Danielle plans to get a degree in Business Supply Chain and Operations at Cal State San Marcos and eventually become a fashion production supervisor...*



Without family or community support, young adults like Danielle are at risk of being homeless, unemployed, and under-educated. All too often they are placed on the path towards life-long dependence or prison. 50% of former foster youth become homeless within 18 months of emancipation.

While other programs might assist with support such as transitional housing or college scholarships, JIT fills the most essential gaps that still remain, ensuring that motivated youth reach their goal of self-sufficient and satisfied lives. In doing so, we also fill the most important gap of all: connections to caring adults who then become a lifelong support system and the consistent community for the youth we serve.



Don Wells, Executive Director • [don@jitfosteryouth.org](mailto:don@jitfosteryouth.org) • (858) 663-2081

[www.JitFosterYouth.org](http://www.JitFosterYouth.org) • P.O. Box 81292 San Diego, CA 92138 • All donations are tax deductible Federal Tax ID #20-5448416



Form <b>990</b>  Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b> 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. By law, the IRS generally cannot redact the information on the form. Information about Form 990 and its instructions is at <a href="http://www.irs.gov/form990">www.irs.gov/form990</a>	OMB No. 1545-0047 <div style="font-size: 2em; font-weight: bold; margin: 10px 0;">2013</div> Open to Public Inspection
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**A For the 2013 calendar year, or tax year beginning 07-01-2013, 2013, and ending 06-30-2014**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization JUST IN TIME FOR FOSTER YOUTH Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite PO BOX 81292 City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92138	<b>D</b> Employer identification number 20-5448416 <b>E</b> Telephone number (858) 663-2081 <b>G</b> Gross receipts \$ 1,363,958
<b>F</b> Name and address of principal officer DON WELLS		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: WWW.JITFOSTERYOUTH.ORG		
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation 2006 <b>M</b> State of legal domicile CA

Part I Summary			
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities JUST IN TIME FOR FOSTER YOUTH PROVIDES TRANSITIONING FOSTER YOUTH WITH OPPORTUNITIES FOR SELF-SUFFICIENCY		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	17
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	17
	<b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a)	<b>5</b>	10
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	700
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>		
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	1,050,736	1,296,019
	<b>9</b> Program service revenue (Part VIII, line 2g)		0
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	305	236
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	226,443	-17,851
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,277,484	1,278,404
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	481,307	481,635
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	398,299	528,395
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <b>269,938</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	237,154	265,683
	<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	1,116,760	1,275,713
<b>19</b> Revenue less expenses Subtract line 18 from line 12	160,724	2,691	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	444,014	454,585
	<b>21</b> Total liabilities (Part X, line 26)	21,736	29,616
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	422,278	424,969

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer  DON WELLS Executive Director Type or print name and title	2015-03-04 Date
	Preparer's signature  STEVEN W NORTHCOTE Firm's name Leaf & Cole LLP Firm's address 2810 Camino Del Rio South Suite 200 San Diego, CA 921083820	
<b>Paid Preparer Use Only</b>	Check <input checked="" type="checkbox"/> if self-employed PTIN P00085554 Firm's EIN	Phone no (619) 294-7200
	May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

**Part 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

JUST IN TIME FOR FOSTER YOUTH (JIT) PROVIDES TRANSITIONING FOSTER YOUTH WITH OPPORTUNITIES FOR SELF-SUFFICIENCY THROUGH EMERGENCY SUPPORT, ESSENTIAL RESOURCES, AND CARING PERSONAL GUIDANCE AT CRITICAL JUNCTURES ON THEIR PATH TO INDEPENDENCE

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No  
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 \$ 437,373 including grants of \$ 87,432 ) (Revenue \$ )  
EMERGENCY/BASIC NEEDS AND MY FIRST HOME PROGRAMS PROVIDE IMMEDIATE FINANCIAL AND OTHER SUPPORT TO FORMER FOSTER YOUTH IN EMERGENCY SITUATIONS. ASSISTANCE MAY INCLUDE RENT MONEY, FURNITURE, CLOTHING, BUS PASSES, CAR REPAIRS AND GROCERY GIFT CARDS

**4b** (Code ) (Expenses \$ 181,298 including grants of \$ 43,882 ) (Revenue \$ )  
JUST IN TIME FOR FOSTER YOUTH HOSTS COMMUNITY AND OTHER EVENTS THROUGHOUT THE YEAR FOR FORMER FOSTER YOUTH. IN ADDITION, THE ORGANIZATION HAS AN IN HOUSE COMPUTER LAB THAT PARTICIPANTS IN THE PROGRAMS MAY USE AND A WEBSITE TO KEEP PARTICIPANTS INVOLVED AND INFORMED ABOUT THE ORGANIZATION'S ACTIVITIES

**4c** (Code ) (Expenses \$ 176,098 including grants of \$ 52,664 ) (Revenue \$ )  
COLLEGE BOUND AND FINANCIAL FITNESS PROVIDE FORMER FOSTER YOUTH WITH A VOLUNTEER MENTOR, COMPUTERS, SOFTWARE, PRINTERS, ADDITIONAL TECHNOLOGY TOOLS, BOOKS AND SCHOOL SUPPLIES, AS WELL AS BASIC DORMITORY OR APARTMENT FURNITURE. IN ADDITION, THROUGH THE FINANCIAL FITNESS PROGRAM FORMER FOSTER YOUTH ARE LEARNING SOUND MONEY MANAGEMENT SKILLS, ARE ASSIGNED AN ASSET ADVISOR WHO PROVIDES GUIDANCE AND MENTORING, AND THEY ESTABLISH SAVINGS ACCOUNTS WITH MATCHING FUNDS

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ 97,490 including grants of \$ 72,313 ) (Revenue \$ )

**4e** Total program service expenses **892,259**

**JUST IN TIME FOR FOSTER YOUTH**

**FINANCIAL STATEMENTS**

**JUNE 30, 2014**



**JUST IN TIME FOR FOSTER YOUTH FINANCIAL STATEMENTS  
JUNE 30, 2014 TABLE OF CONTENTS**

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Statement of Activities	4
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Notes to Financial Statements	7 - 11



Leaf & Cole, LLP  
Certified Public Accountants  
A Partnership of Professional Corporations

Steven W. Northcote, C.P.A. Michael  
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Zizzi, C.P.A.  
Julie A. Firl, C.P.A. Nicholas  
M. Gines, C.P.A.

*Members*

American Institute of Certified Public Accountants  
California Society of Certified Public Accountants

## **Independent Auditor's Report**

To the Board of Directors Just in  
Time for Foster Youth

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Just in Time for Foster Youth, which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Just in Time for Foster Youth as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Report on Summarized Comparative Information***

We have previously audited Just in Time for Foster Youth's 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 5, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Leaf & Cole LLP

San Diego, California November  
20, 2014

**JUST IN TIME FOR FOSTER**  
**STATEMENT OF FINANCIAL POSITION JUNE 30, 2014**  
**(WITH COMPARATIVE TOTALS FOR JUNE 30, 2013)**

<b>ASSETS</b>		
	<u>2014</u>	<u>2013</u>
<b><u>Assets:</u></b> (Notes 1, 2 and 3)		
Cash and cash equivalents	\$ 295,460	\$ 228,590
Contributions receivable, net	149,094	205,773
Prepaid expenses and other assets	9,158	5,149
<u>Furniture and equipment, net</u>	873	<u>4,502</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 454,585</u></b>	<b><u>\$ 444,014</u></b>
 <b>LIABILITIES AND NET ASSETS</b>		
<b><u>Liabilities:</u></b> (Note 1)		
Accounts payable and accrued expenses	\$ 14,521	\$ 6,807
Accrued payroll and related liabilities	15,095	14,929
Total Liabilities	29,616	21,736
<b><u>Commitments</u></b> (Note 5)		
<b><u>Net Assets:</u></b> (Notes 1 and 4)		
Unrestricted	173,512	
Temporarily restricted	<u>251,457</u>	<u>—</u>
Total Net Assets	<u>424,969</u>	<u>—</u>
<b><u>TOTAL LIABILITIES AND NET ASSETS</u></b>	<b><u>\$ 454,585</u></b>	<b><u>\$ 444,014</u></b>

The accompanying notes are an integral part of the financial statements.

**JUST IN TIME FOR FOSTER**  
**STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2014**  
**(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2013)**

	2014			2013
	Temporarily Unrestricted	Restricted	Total	Total
<b><u>Revenue and Support:</u></b>				
Contributions	\$ 838,329	\$ 305,560	\$ 1,143,889	\$ 1,101,852
Interest income	236	-	236	305
Net assets released from restrictions	170,348	(170,348)	-	-
Revenue and Support Before Special Events	1,008,913	135,212	1,144,125	1,102,157
Special Events:				
Revenue	270,949	-	270,949	519,366
Less: Costs	(85,554)	-	(85,554)	(292,923)
Total Special Events, Net	185,395	-	185,395	226,443
<u>Total Revenue and Support</u>	<u>1,194,308</u>	<u>135,212</u>	<u>1,329,520</u>	<u>1,328,600</u>
<b><u>Expenses:</u></b>				
<b><u>Program Services</u></b>	928,552	-	928,552	801,325
<b><u>Supporting Services:</u></b>				
Fundraising	277,095	-	277,095	225,689
General and administrative	121,182	-	121,182	140,862
Total Supporting Services	398,277	-	398,277	366,551
Total Program and Supporting Services	1,326,829	-	1,326,829	1,167,876
Change in Net Assets	(132,521)	135,212	2,691	160,724
Net Assets at Beginning of Year	306,033	116,245	422,278	261,554
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 173,512</b>	<b>\$ 251,457</b>	<b>\$ 424,969</b>	<b>\$ 422,278</b>

The accompanying notes are an integral part of the financial statements.



JUST IN TIME FOR FOSTER YOUTH STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2014  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2013)

		Program Services Supporting Services															
		College							Total								
		Bound/ Education	Community	Contra Costa	Other	Program Administration	Program Services						2014 Total	2013 Total			
													Adm	Fundraising			
Salaries and related benefits	\$	44,229	\$ 28,496	\$ 28,048	\$ 41,606	\$ 19,550	\$ 15,487	\$ 57,049	\$ 20,454	\$ 13,845	\$ 65,456	\$ 334,220	\$ 50,104	\$ 149,289	\$ 533,613	\$ 401,385	
Program awards		139,845	149,370	44,791	12,863	12,270	78,531	12,040	6,574	25,268	83	481,635	-	-	481,635	481,305	
Professional services		-	-	-	-	-	-	-	177	-	-	177	49,597	47,257	97,031	73,102	
Office expense		4,555	3,725	3,430	3,725	2,546	1,715	5,842	2,198	7,006	17,739	52,481	10,183	29,680	92,344	80,719	
Contract labor		2,331	1,879	1,740	1,879	1,322	870	2,888	20,731	731	8,977	43,348	2,609	8,837	54,794	78,390	
Promotional events		-	-	-	-	-	112	-	74	1,426	-	1,612	-	31,202	32,814	14,716	
Printing		362	292	271	292	206	135	449	569	114	1,396	4,086	406	4,697	9,189	12,724	
Insurance		437	352	326	352	248	163	541	137	137	1,682	4,375	489	1,656	6,520	2,392	
Bank fees		-	-	-	-	-	-	-	-	-	-	-	5,085	10	5,095	1,286	
Conference, meetings and training		100	80	74	80	57	37	356	547	31	384	1,746	2,341	737	4,824	3,193	
Depreciation		244	196	181	196	138	91	301	76	76	936	2,435	272	922	3,629	6,726	
Postage and shipping		55	45	41	45	31	21	666	172	17	213	1,306	62	1,396	2,764	1,818	
Travel		30	61	23	24	60	11	37	606	163	116	1,131	34	1,412	2,577	3,968	
Other expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,152	
Total Program and Supporting																	
Services Expenses	\$	192,188	\$ 184,496	\$ 78,925	\$ 61,062	\$ 36,428	\$ 97,173	\$ 80,169	\$ 52,315	\$ 48,814	\$ 96,982	\$ 928,552	\$ 121,182	\$ 277,095	\$ 1,326,829	\$ 1,167,876	

The accompanying notes are an integral part of the financial statements.

**JUST IN TIME FOR FOSTER**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2014**  
**(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2013)**

	<u>2014</u>	<u>2013</u>
<b><u>Cash Flows From Operating Activities:</u></b>		
Change in net assets	\$ 2,691	\$ 160,724
<b>Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:</b>		
Depreciation	3,629	6,726
<b>(Increase) Decrease in:</b>		
Contributions receivable, net	56,679	(163,773)
Prepaid expenses and other assets	(4,009)	278
Inventory	-	8,107
<b>Increase (Decrease) in:</b>		
Accounts payable and accrued expenses	7,714	(5,179)
Accrued payroll and related liabilities	166	2,014
Deferred revenue	-	(19,350)
Net Cash Provided by (Used in) Operating Activities	66,870	(10,453)
Net Increase (Decrease) in Cash and Cash Equivalents	66,870	(10,453)
Cash and Cash Equivalents at Beginning of Year	228,590	239,043
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>\$295,460</u></b>	<b><u>\$228,590</u></b>

The accompanying notes are an integral part of the financial statements.

**JUST IN TIME FOR FOSTER YOUTH NOTES TO  
FINANCIAL STATEMENTS JUNE 30, 2014  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2013)**

**Note 1 - Organization and Significant Accounting Policies:**

**Organization**

Just in Time for Foster Youth (the “Organization”), a not-for-profit organization incorporated in the State of California in 2006, envisions a future in which every youth leaving the foster care system has a community of caring adults waiting for them when they turn eighteen and leave the foster care system.

The Organization believes consistent, long-term help from the heart is the foundation for the success of our youth so that they can thrive and enjoy productive, satisfying lives.

The Organization mobilizes a caring community as an extended family for transitioning foster youth. This is done through consistent relationships and emergency resources provided by individuals, agencies, businesses and foundations that share the core values and mission.

While other programs might assist with support such as transitional housing or college scholarships, the Organization looks where there is a critical need and fills that gap to ensure that motivated youth reach their goal of self-sufficient adulthood. The Organization also fills the most important gap of all: connections to caring adults, who then become a lifelong support system and the consistent community for the youth served.

**Significant Accounting Policies**

**Method of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting which is in accordance with accounting principles generally accepted in the United States of America (GAAP) and, accordingly, reflects all significant receivables, payables, and other liabilities.

**Financial Statement Presentation**

The financial statements present information regarding the financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

- Unrestricted net assets – Net assets not subject to donor imposed stipulations
- Temporarily restricted net assets – Net assets subject to donor imposed stipulations that will be met by actions of the Organization and/or the passage of time. When a donor stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.
- Permanently restricted net assets – Net assets subject to donor imposed stipulations requiring that they be maintained permanently by the Organization. The income from these assets is available for either general operations or specific programs as specified by the donor.

**JUST IN TIME FOR FOSTER YOUTH NOTES TO  
FINANCIAL STATEMENTS JUNE 30, 2014  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2013)**

**Note 1 - Organization and Significant Accounting Policies: (Continued)**

**Significant Accounting Policies (Continued)**

**Estimates**

The preparation of a financial statement in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement. Actual results could differ from those estimates.

**Fair Value Measurements**

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy). The Organization had no financial instruments at June 30, 2014 and 2013.

**Allowance for Doubtful Accounts**

Management believes that all contributions receivable were fully collectible; therefore, no allowance for doubtful accounts was recorded as of June 30, 2014 and 2013.

**Contributions**

Contributions are recognized when the donor makes a promise to give to the Organization that is in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

**Capitalization and Depreciation**

The Organization capitalizes all expenditures in excess of \$2,000 for furniture and equipment at cost, while donations of furniture and equipment are recorded at their estimated fair values. Such donations are reported as unrestricted unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire furniture and equipment are reported as restricted. Furniture and equipment are depreciated using the straight-line method over the estimated useful asset lives as follows:

Furniture and fixtures	5 - 7 years
Office equipment and computers	5 years

Depreciation totaled \$3,629 and \$6,726 for the years ended June 30, 2014 and 2013, respectively.

**JUST IN TIME FOR FOSTER YOUTH NOTES TO  
FINANCIAL STATEMENTS JUNE 30, 2014  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2013)**

**Note 1 - Organization and Significant Accounting Policies: (Continued)**

**Significant Accounting Policies (Continued)**

**Capitalization and Depreciation (Continued)**

Maintenance and repairs are charged to operations as incurred. Upon sale or disposition of property or equipment, the asset account is reduced by the cost and the accumulated depreciation account is reduced by the depreciation taken prior to the sale. Any resultant gain or loss is then recorded as income or expense.

**Compensated Absences**

Accumulated unpaid vacation totaling \$15,096 and \$14,929 at June 30, 2014 and 2013, respectively, is accrued when earned and included in accrued payroll and related liabilities.

**Donated Services, Support and Facilities**

The Organization utilizes the services of many volunteers throughout the year. This contribution of services by the volunteers is not recognized in the financial statements unless the services received (a) create or enhance nonfinancial assets or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The donated services for the year ended June 30, 2014 and 2013, did not meet the requirements above, therefore no amounts were recognized in the financial statements.

The Organization received in-kind donations totaling \$239,615 and \$220,265 for the years ended June 30, 2014 and 2013, respectively, which have been recorded as contributions revenue and expenses in the statement of activities.

The Organization occupies office facilities donated by Casey Family Programs. Donated facilities totaled \$51,116 and \$51,116 for the years ended June 30, 2014 and 2013, respectively, were recorded at fair value at the date of donation, and have been included in contributions revenue and expenses in the statement of activities.

**Allocated Expenses**

Expenses by function have been allocated among program and supporting service classifications on the basis of internal records and estimates made by the Organization's management.

**Income Taxes**

The Organization is a public charity and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statement. The Organization is not a private foundation.

The Organization's Return of Organization Exempt from Income Tax for the years ended June 30, 2014, 2013, 2012 and 2011 are subject to examination by the Internal Revenue Service and State taxing authorities, generally three to four years after the returns were filed.

**JUST IN TIME FOR FOSTER YOUTH NOTES TO  
FINANCIAL STATEMENTS JUNE 30, 2014  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2013)**

**Note 1 - Organization and Significant Accounting Policies: (Continued)**

**Significant Accounting Policies (Continued)**

**Concentration of Credit Risk**

The Organization maintains its cash in bank deposit accounts and money market funds which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash and cash equivalents.

**Comparative Totals for June 30, 2013**

The financial statements include certain prior year summarized comparative information in total but not by net asset class. This summarized information is for comparative purposes only, and accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2013, from which the summarized comparative information was derived.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Subsequent Events**

The Organization has evaluated subsequent events through November 20, 2014, which is the date the financial statement is available for issuance, and concluded that there were no events or transactions that needed to be disclosed.

**Note 2 - Contributions Receivable:**

Contributions receivable consist of the following at June 30:

	<u>2014</u>	<u>2013</u>
Receivable due in less than one year	\$ 70,700	\$ 127,250
Receivable due in one to five years	80,000	80,000
Less: Discounts to present value	<u>(1,606)</u>	<u>(1,477)</u>
Contributions Receivable, Net	<u>\$ 149,094</u>	<u>\$ 205,773</u>

The contributions receivable have been discounted to their present value using a discount rate of .88% and .66% at June 30, 2014 and 2013, respectively.

**Note 3 - Furniture and Equipment:**

Furniture and equipment consist of the following at June 30:

	<u>2014</u>	<u>2013</u>
Office equipment and computers	\$ 26,774	\$ 26,774
Furniture and fixtures	<u>1,554</u>	<u>1,554</u>
Subtotal	28,328	28,328
Less: Accumulated depreciation	<u>(27,455)</u>	<u>(23,826)</u>
Furniture and Equipment, Net	<u>\$ 873</u>	<u>\$ 4,502</u>

**Note 4 - Temporarily Restricted Net Assets:**

Temporarily restricted net assets consist of the following at June 30:

	<u>2014</u>	<u>2013</u>
Coaching	\$ 139,987	\$ -
Time Restriction	78,394	78,523
College Bound	25,086	27,436
Vocation	7,719	-
Computer/Tech	271	-
Career Horizons	-	5,545
Contra Costa	<u>-</u>	<u>4,741</u>
Total Temporarily Restricted Net Assets	<u>\$ 251,457</u>	<u>\$ 116,245</u>

Net assets totaling \$170,348 were released from donor restrictions due to the satisfaction of purpose or time restrictions during the year ended June 30, 2014.

**Note 5 - Commitments:**

The Organization has a lease for office space that expires December 31, 2015. The landlord has provided the space rent-free subject to the terms and conditions of the lease agreement. (Note 1)

The Organization leases office space under a lease agreement that expires March 31, 2016 with two, one-year options to renew. Rent expense totaled \$14,950 and \$5,861 for the years ended June 30, 2014 and 2013, respectively, and is included with office expenses on the statement of functional expenses. The related future minimum lease payments are as follows:

Years Ended	
<u>June 30</u>	
2015	\$ 18,075
2016	<u>\$ 13,859</u>
Total	<u>\$ 31,934</u>



January 30, 2016

Dear San Marcos Community Foundation Grant Committee,

Please accept our application for a mini-grant to help fund our school's musical theatre production of Peter Pan. We are very excited to put on this production at our school and for our community. Please find the required information attached for your review.

1. Budget for Request – please see attached budget worksheet for more detail.
2. Annual Operation Budget – our program is a self-funded program that runs year-to-year. The operating budget we utilize is detailed in the SMCF budget worksheet already attached.
3. Federal Tax ID number – The 501(c)(3) tax ID number for San Elijo School PTO is 20-1323571.
4. Executive Board of Directors for San Elijo School PTO listing is below:
  - a. Sherry Clouet – President
  - b. Dana Pustinger – Vice President
  - c. Annette Goldman - Treasurer
  - d. Susan Pack – Secretary
  - e. Jenny Orlando – Director, Magazine Sale
  - f. Melissa Armentrout – Director, Fundraising/SEMS Rising Stars Program

Thank you very much for your consideration of this grant. Regardless of your decision, we hope that you will attend our show on one of the performance dates of March 3<sup>rd</sup> @ 6 pm, March 4<sup>th</sup> @ 6 pm or March 5<sup>th</sup> @ 2 pm. Our program is being held in the Performing Arts Center at San Elijo Middle School at 1600 Schoolhouse Way in San Marcos.

Best Regards,

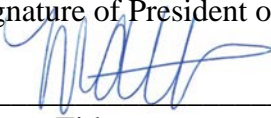
Melissa Armentrout  
SEMS Rising Stars Show Coordinator &  
SEMS PTO Executive Board Member



# SAN MARCOS COMMUNITY FOUNDATION

## Grant Cover Page

**(Choose one) ☒ MINI-GRANT    (Choose one) ☐ REGULAR GRANT**

Project Name: Peter Pan/SEMS Rising Stars	Total # of people served: 1,200+	Amount Requested: \$1,500
Date Submitted: 1/30/16	Total # of San Marcos residents served: 800+	
Non-Profit Organization Name and Address, Website San Elijo School PTO - SEMS Rising Stars Program San Elijo Middle School 1600 Schoolhouse Way San Marcos, CA 92078 <a href="http://sanelijomiddle.org/domain/2779">http://sanelijomiddle.org/domain/2779</a>	Contact Person – Name, Title & Phone, email Melissa Armentrout PTO Executive Board Member/Show Coordinator <a href="mailto:semsrisingstars@gmail.com">semsrisingstars@gmail.com</a> 760-419-4349	
<p><u>Briefly describe your request for funds (to be expanded upon in narrative for regular grant):</u></p> <p>The San Elijo Middle School (SEMS) Rising Stars program is a completely self-funded program that solicits donations from local businesses and also collects a production fee from each cast member. In total, this does not completely cover all of our costs to run a musical production. Our costs include fees for sets, costumes, music, lighting, license fees for the rights to the show, props and flying equipment. We are requesting funding to help cover these expenses for our show.</p>		
<p><u>Briefly describe the significance of your request to the San Marcos community:</u></p> <p>SEMS Rising stars aims to enrich the lives of San Marcos youth through musical theatre and dramatic production. The program focuses on providing students additional learning outside of the regular classroom. This enrichment includes singing with harmonizing and reading music, athletic and rigorous dancing with choreography, and dramatic arts in acting. All of these are focused on increasing the confidence level of students, their communication skills and the ability to perform in front of a live audience. In addition, there will be over 800 audience members who will share in culture and arts provided to our community.</p>		
<p>Please attach the following items.</p> <p><b>Both Mini-Grant &amp; Regular:</b></p> <ol style="list-style-type: none"> <li>Budget for request (use SMCF Budget Worksheet)</li> <li>Annual Operating budget for the organization or unit</li> <li>Federal &amp; State Tax ID numbers</li> <li>Board of Directors listing with affiliations</li> </ol> <p><b>5. Regular Grants Only:</b></p> <ol style="list-style-type: none"> <li>1-2 page narrative</li> <li>First 2 pages of Federal 990</li> <li>Most recent year-end Statement or Audit including any management letters associated with Audit.</li> <li>Signature of President or Authorized Officer on Application</li> <li>Optional: letters of support</li> </ol>		<p>Expected date project will begin/end: 6/1/15 - 3/5/16</p> <p>Date by which funds will be expended: 3/3/16</p> <hr/> <p>Signature of President or Authorized Officer</p> <p> 1/30/16</p> <p>Name, Title Date</p> <p>Melissa Armentrout – PTO Director, Fundraising/SEMS Rising Stars Show Coordinator</p> <hr/> <p>Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): <a href="mailto:wkaserman@san-marcos.net">wkaserman@san-marcos.net</a></p>

# SAN MARCOS COMMUNITY FOUNDATION

## Budget Worksheet

Provide an itemized list of expenses for this project:

(example – 72 bicycle helmets at \$7.80 each including tax = \$561.60)

1. Fees for 1 Artistic Director @ \$3,500 & 1 Creative Director @ \$1,000	\$4,500
2. License fee for the rights to Peter Pan from Music Theatre International	\$1,794
3. Music for orchestration	\$700
4. Props for show	\$500
5. Public Relations – flyers, banners	\$110
6. Cast photo – photo keepsake for each cast member	\$400
7. Stage rentals – Peter Pan sets, stage curtains, lift rental, costumes, sound	\$4,000
8. Fees for stage flying for Peter Pan – Flying by Foy	\$4,500
9. Biography boards – display of cast members for audience members	\$200
10. Custodial fees for rehearsal/performances during weekends	\$450
11. Videographer	\$1,700
12. Program printing	\$300
13. Cast member shirts	\$786.79

**Total budget for this PROJECT: \$19,940.79**

**Grant Request Amount: \$1,500**

*(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)*

Is this a challenge grant?

Could it be?

**Please list any other funding sources for this project.**

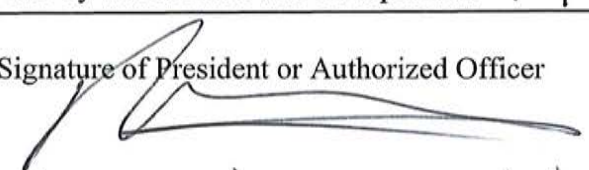
**\*\*Indicate if funds are committed (C), conditional (CD), or pending (P).**

\$12,250	(Name of source)	Cast fees for 70 cast members ** C
\$1,000	(Name of source)	Local business advertising in program ** P
\$2,000	(Name of source)	At the door donations from audience members ** CD
\$1,000	(Name of source)	Donations for reserved seating ** CD
\$500	(Name of source)	Concession stand during show ** CD



SAN MARCOS COMMUNITY FOUNDATION  
Grant Cover Page

(Choose one) ☒ MINI-GRANT (Choose one) ☐ REGULAR GRANT

Project Name: STEM Day At Palomar College Date Submitted: 2/3/2016	Total # of people served: 470 Total # of San Marcos residents served: 470	Amount Requested: \$ 1,500
Non-Profit Organization Name and Address, Website Palomar College Foundation 1140 West Mission Road San Marcos, CA 92069-1487 www.palomar.edu/foundation		Contact Person – Name, Title & Phone, email Debbie King, Assistant Director 760.744.1150 x2735
<p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>Inspiration is the first step on the path to an avocation. Palomar College wants to provide that inspiration for more than 450 San Marcos eighth grade students with STEM Day in early June 2016. From robotics to the planetarium to student ambassadors pursuing STEM studies, the visiting students will spend a day at Palomar College during which they will have hands-on, face-to-face contact with science, technology, engineering and math (STEM) experiences that can be their inspiration, their motivation...and eventually, their careers.</p>		
<p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>This funding is an investment in the future of these students and the community. Seeing and engaging with those who are experiencing the success of a STEM career may be just what a young student needs to find herself and pursue a career that is well paid, personally remunerative, and beneficial because of its enormous contribution to the economic well being of San Marcos. These students are from a population that is predominately economically disadvantaged. For them, it is an opportunity to create a vision of success—a vision many of these students have never dared to have before STEM Day at Palomar College.</p>		
<p>Please attach the following items.</p> <p><b>Both Mini-Grant &amp; Regular:</b></p> <ol style="list-style-type: none"><li>1. Budget for request (use SMCF Budget Worksheet)</li><li>2. Annual Operating budget for the organization or unit</li><li>3. Federal &amp; State Tax ID numbers</li><li>4. Board of Directors listing with affiliations</li><li>5. Signature of President or Authorized Officer on Application- <i>If using a fiscal sponsor, the signature must come from the President or an Authorized Officer of that organization.</i></li></ol> <p><b>6. Regular Grants Only:</b></p> <ol style="list-style-type: none"><li>a. 1-2 page narrative</li><li>b. First 2 pages of Federal 990</li><li>c. Most recent year-end Statement or Audit including any management letters associated with Audit.</li><li>d. Optional: letters of support</li></ol>		<p>Expected date project will begin/end: 6/1/2016</p> <p>Date by which funds will be expended: 6/30/2016</p> <p>Signature of President or Authorized Officer</p> <p></p> <p>RICHARD D. TALMO 2/3/2016</p> <p>Name, Title Date</p> <p>EXECUTIVE DIRECTOR</p> <p>Submit Via Mail, In Person or Via Email to:</p> <p>San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): <a href="mailto:wkaserman@san-marcos.net">wkaserman@san-marcos.net</a></p>

**STEM Days at Palomar College**  
**(Two days in early June 2016 – to be determined)**

**BUDGET WORKSHEET**

**Provide an itemized list of expenses for this project:**

Planetarium Admission for 470 San Marcos Middle School Students

- \$4.00 admission fee X 470 students \$ 1,880.00

STEM Ambassadors

- 10 ambassadors x 4 hours x \$12 x 2 STEM days \$ 960.00

Faculty Coordinator

- 16 hours with prep x \$80 per hour \$ 1,280.00

**Total budget for this PROJECT:** **\$ 3,998.00**

**Grant Request Amount:** **\$ 1,500.00**

**Other funding sources for this project.**

\$2,240.00 \_\_\_\_\_ STEM II Grant \_\_\_\_\_ Committed

\$ 250.00 \_\_\_\_\_ Individual Donor (s) \_\_\_\_\_ Pending

**Palomar College Foundation - Organizational Budget**  
**DRAFT - 2016**

<b>REVENUE</b>	
Private Support - Scholarships	\$ 400,000
Private Support	\$ 565,000
Foundation Grants	\$ 75,000
Fundraisers / Special Events	\$ 600,000
In-Kind Support (College District Funding)	\$ 609,462
Investment Return	\$ 100,000
Other Income	\$ 42,000
<b>TOTAL REVENUE &amp; SUPPORT</b>	<b>\$ 2,391,462</b>
<b>EXPENSES</b>	
<b>Supporting Services</b>	
- Donated Services and Facilities *	\$ 531,462
- Additional Personnel & Services	\$ 196,000
- Fundraising Events	\$ 180,000
- Cultivation Events	\$ 6,000
- Stewardship Gifts & Communication	\$ 14,000
- Printing/Creative Services	\$ 13,300
- Postage	\$ 8,000
- Travel/Mtgs/Seminars/Misc.	\$ 12,000
- Office Supplies/Equipment	\$ 5,000
- Professional Services/Support	\$ 33,000
- Software and Support	\$ 18,300
- Memberships /Professional Affiliations	\$ 7,650
<b>Total</b>	<b>\$ 1,024,712</b>
<b>Program Services</b>	
- Grants/Allocations	\$ 600,000
- Scholarships Disbursed	\$ 450,000
- Fundraising Events	\$ 45,000
- Donated Services and Facilities *	\$ 78,000
- Supplemental Wage Expense	\$ -
- Other Expenses	\$ 14,750
<b>Total</b>	<b>\$ 1,187,750</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,212,462</b>

\* Salaries & Benefits / Services & Facilities (donated by the Palomar College District)

## **PALOMAR COLLEGE FOUNDATION**

Federal Tax ID#: 95-6094128

State Tax ID#: 352-5078-6



**Board of Directors—2016**

**Matilda Rough, *Chair***

President, M&M Escrow Company  
San Marcos, CA

**David Engblom, *Chair-Elect***

Vice President, Banc of California  
San Marcos, CA

**John Masson, *Treasurer***

President, Masson & Associates Inc.  
Escondido, CA

**Chief Judge Anthony Brandenburg, *Secretary***

Inter-Tribal Court of Southern California  
Valley Center, CA

**Marc McGuire, *Past-Chair***

President, The Irish Setters Inc.  
San Marcos, CA

**Robert Maag**

SVP/Relationship Manager, Pacific Commerce Bank  
San Diego, CA

**Terrence Maher**

Maher Technologies  
San Diego, CA

**Dr. Luene Corwin**

Retired Educator/Community Leader  
Vista, CA

**Barbara Swearingen**

Community Leader  
Carlsbad, CA

**Jacob Gillette**

Area Manager, Wells Fargo  
Escondido, CA

**Massey Pitts**

Sales Manager, Cox Communications  
San Diego, CA

**SMCF Resolution No. GFC 2016-02**

**A RESOLUTION OF THE SAN MARCOS COMMUNITY FOUNDATION  
GRANT FUNDING COMMITTEE AUTHORIZING THE AWARD OF GRANT  
MONIES TO CERTAIN NON-PROFIT ORGANIZATIONS**

**WHEREAS**, the San Marcos Community Foundation Grant Funding Committee is authorized, pursuant to the San Marcos Community Foundation adopted articles and bylaws, and Resolution 06-82 which puts into place The Grant and Fund Raising Guidelines and Procedures Manual setting forth the Basic Guidelines and Procedures established as of January 2, 2007, to entertain proposals for non-profit activities from qualified public and charitable groups; and

**WHEREAS**, there were two new proposals received by the San Marcos Community Foundation Grant Funding Committee prior to the February 3, 2016, Mini-Grant submittal deadline established by the San Marcos Community Foundation 2016 schedule of meetings; and

**WHEREAS**, the San Marcos Community Foundation Grant Funding Committee did, at its February 10, 2016, meeting, consider such proposals for Mini Grants in a public meeting duly advertised and held in the manner required by law; and

**NOW, THEREFORE, BE IT RESOLVED**, that the San Marcos Community Foundation Grant Funding Committee does hereby authorize funding of the following Mini Grant proposals in the amount specified:

<u>REQUESTING ORGANIZATION</u>	<u>GRANT AWARD</u>
San Elijo Middle School PTO	\$1,500.00
Palomar College Foundation	\$1,500.00

**BE IT FURTHER RESOLVED**, that the actual award of the above Mini Grants shall be contingent upon satisfactory compliance with all preconditions to funding specified.

**BE IT FURTHER RESOLVED**, that the San Marcos Community Foundation Grant Funding Committee's decision is based upon its determination that the above-referenced requests met applicable legal requirements for funding as a non-profit activity and conforms to Foundation policies pertaining to grant awards.



SMCF Resolution GFC 2016-02  
February 10, 2016  
Page Two

**PASSED AND ADOPTED** by the San Marcos Community Foundation Grant Funding Committee, at a regular meeting thereof, this 10th day February, 2016, by the following roll call vote:

AYES: BOARD MEMBERS:  
NOES: BOARD MEMBERS:  
ABSENT: BOARD MEMBERS:

**APPROVED:**

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Terri Williams, Presiding Officer

**ATTEST:**

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Michael Gordon, Board Secretary

Dated:

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**MINUTES  
SAN MARCOS COMMUNITY FOUNDATION  
GRANT FUNDING COMMITTEE  
SAN MARCOS ROOM  
1 CIVIC CENTER DRIVE  
SAN MARCOS, CA 92069**

**SPECIAL MEETING OF THE GRANT FUNDING COMMITTEE  
THURSDAY, JANUARY 13, 2016 – 6:00 PM**

**CALL TO ORDER** VICE PRESIDENT WILLIAMS called the meeting to order at 6:16 p.m.

**ROLL CALL**

PRESENT: BOARD MEMBERS: BURTON, NUTTAL, WILLIAMS

ABSENT: BOARD MEMBERS: NONE

**ALSO PRESENT** Recording Secretary, Michael Gordon and City Staff Sandra Gallegos

**OLD BUSINESS**

1. **GRANT AWARD WORKSHEET.** FISCAL YEAR 2015-2016  
Noted and filed.

**NEW BUSINESS**

2. **REGULAR GRANT APPLICATION PROPOSALS**

(A) **ELIZABETH HOSPICE**

The committee discussed the request from Elizabeth Hospice for \$7,500 in funding to provide patient care and bereavement services for the residents of San Marcos. The Committee agreed this is a successful organization that has been around for many years.

(B) **JUST IN TIME FOR FOSTER YOUTH**

The committee discussed the request from Just In Time for Foster Youth for \$10,000 to provide transitioning foster youth with the necessary computers, technology tools, school and dorm supplies to support their college success. Due to limited amounts remaining for the quarter, the Committee may not recommend funding the full amount.

**VICE PRESIDENT WILLIAMS MOTIONED TO RECOMMEND THE FOLLOWING GRANT AMOUNTS TO THE FULL FOUNDATION BOARD FOR CONSIDERATION AT ITS NEXT MEETING: \$7,500 TO ELIZABETH HOSPICE AND \$2,500 TO JUST IN TIME FOR FOSTER YOUTH. SECONDED BY BOARD MEMBER BURTON. MOTION PASSED BY UNANIMOUS VOICE VOTE.**

AYES: BURTON, NUTTAL, WILLIAMS

NOES: NONE

ABSTENTION: NONE

ABSENT: NONE

**3. MINI-GRANT APPLICATION PROPOSALS**

**(A) BAYSHORE PREPARATORY CHARTER SCHOOL**

The Committee discussed the request from Bayshore Preparatory Charter School for \$1,455 to provide services through the Birch Aquarium education program for the purpose of science education, team and social skills building, and physical education. Due the amount of San Marcos residents served, the Committee may not award the full amount.

**BOARD MEMBER BURTON MOTIONED TO AWARD BAYSHORE PREPARATORY CHARTER SCHOOL \$1,000. SECONDED BY BOARD MEMBER NUTTAL. MOTION PASSED BY UNANIMOUS VOICE VOTE.**

AYES: BURTON, NUTTAL, WILLIAMS

NOES: NONE

ABSTENTION: NONE

ABSENT: NONE

**CONSENT CALENDAR**

**MOTIONED BY BOARD MEMBER BURTON AND SECONDED BY BOARD MEMBER NUTTAL TO APPROVE THE CONSENT CALENDAR. MOTION PASSED BY UNANIMOUS VOICE VOTE.**

AYES: BURTON, NUTTAL, WILLIAMS

NOES: NONE

ABSTENTION: NONE

ABSENT: NONE

**4. WAIVER OF TEXT – Waived**

**5. APPROVAL OF MINUTES – Approved - SMCF Grant Funding Committee Meeting minutes of November 12, 2015.**

**6. ORAL COMMUNICATIONS - No members of the public requested to speak.**

**ITEMS FOR THE GOOD OF THE ORDER**

**7. NEXT MEETING DATE – The next meeting of the Grand Funding Committee is scheduled for Wednesday, February 10, 2016. The next meeting of the SMCF Board of Directors is scheduled for Tuesday, February 16, 2016.**

**8. MISCELLANEOUS**

**9. ADJOURNMENT**

**MOTIONED BY BOARD MEMBER BURTON AND SECONDED BY BOARD MEMBER NUTTAL TO ADJOURN THE MEETING. MOTION PASSED BY UNANIMOUS VOICE VOTE.**

Meeting adjourned at 6:26 PM.

\_\_\_\_\_  
Terri Williams, Board Vice President

ATTEST:

\_\_\_\_\_  
Michael Gordon, Recording Secretary

DRAFT