

# Agenda

## MEETING OF THE SAN MARCOS COMMUNITY FOUNDATION

WEDNESDAY, JULY 8, 2015 – 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. FISCAL YEAR 2014-2015 GRANT AWARD HISTORY

*Recommendation: NOTE & FILE*

### NEW BUSINESS

#### 2. REQUEST FROM TRI-CITY HOSPITAL FOUNDATION FOR EXTENSION OF GRANT PERIOD

Review correspondence from Glen Newhart, President, Tri-City Hospital Foundation, requesting an extension of the grant period to June 30, 2016.

*Recommendation: CONSIDER/APPROVE*

**3. REGULAR GRANT APPLICATION PROPOSALS** Consider one (1) Regular Grant proposal by a non-profit organization requesting funds from the Foundation. Recommend Funding to the SMCF Board.

(A) **CASA DE AMPARO** – Request for funding in the amount of \$5,000 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.

*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 2015-02 for funding of Mini-Grants.

(A) **MEALS-ON-WHEELS GREATER SAN DIEGO, INC.** – Request for funding in the amount of \$1,500 to purchase food and disposable packaging for meals delivered to homebound seniors living in the City of San Marcos.

*Recommendation: CONSIDER/APPROVE*

(B) **SOLUTIONS FOR CHANGE, INC.** – Request for funding in the amount of \$1,500 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.

*Recommendation: CONSIDER/APPROVE*

#### **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, May 13, 2015.

*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.

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**ITEMS FOR THE GOOD OF THE ORDER**

**8. NEXT MEETING DATE.**

The next meeting of the SMCF Board of Directors is scheduled for Tuesday, August 18, 2015. The next meeting of the Grant Funding Committee is scheduled for Wednesday, August 12, 2015.

**9. MISCELLANEOUS.**

**10. ADJOURNMENT.**

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

I, Michael Gordon, Acting 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 Thursday, July 2, 2015, at 5:00 pm.

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Michael Gordon, Acting Secretary - SMCF

## San Marcos Community Foundation: 2007 to 2015 Regular and Mini Grant Recipients

DATE	ORGANIZATION	AWARD	GRANT	PROJECT SUMMARY
8/19/2008	ACCESS, Inc.	\$1,000.00	Regular	San Marcos VAWA Leadership Development - to empower and provide mentorship to at least 250 young women and girls to become leaders in working towards preventing gender based violence in San Marcos.
6/12/2013	Alzheimer's Association	\$1,500.00	Mini	To cover the costs of producing 400 informational packets sent to callers who use the organization's 24/7 Helpline which provides dementia specific service.
8/13/2014	Alzheimer's Association	\$1,500.00	Mini	To provide informational packets about Alzheimer's and resources available to families in need. Funding would provide packets to approximately 300 San Marcos families.
8/21/2012	American Combat Veterans of War	\$1,000.00	Regular	To help meet the coaching needs of the music program for the 2012-2013 school year.
5/15/2012	American Red Cross	\$3,000.00	Regular	To directly address the welfare of children in San Marcos by empowering them to prepare for, prevent, and react effectively to emergencies.
11/18/2014	Bayshore Preparatory Charter School	\$4,500.00	Regular	Assistance with purchasing science materials to provide students with hands on science learning.
1/11/2012	Boy Scouts of America-SD County Imperial Council	\$1,500.00	Mini	Funds to support the start of afterschool Scoutreach program for at risk boys at Knob Hill Elementary School.
5/20/2008	Boys & Girls Club of San Marcos	\$4,000.00	Regular	To assist with the on-going after school Core Programs (Health & Life Skills; Education & Career Development; The Arts; Sports; Fitness 7 Recreation; Character & Leadership Development) at the Jennifer Loscher Branch.
8/20/2013	Boys and Girls Club of San Marcos	\$4,339.00	Regular	To expand the after school Academic Success program at San Marcos Elementary School and Alvin Dunn Elementary School.
8/19/2014	Boys and Girls Club of San Marcos	\$4,153.00	Regular	To help expand the after school program that provides extra/remedial support for youth in grades 2nd - 5th who have scored below basic or far below basic in math and reading on standardized testing.
1/9/2008	California State University San Marcos Foundation	\$1,200.00	Mini	Portion of funds needed to host members of 2RC Teatro, a repertory theatre company, on tour from the Canary Islands, Spain, who will be performing at CSUSM, without cost, a classical Spanish play.
4/9/2008	California State University San Marcos Foundation	\$1,500.00	Mini	CSUSM Center ARTES - Avid for Arts Project - Residency program - introduce arts to SM Middle School and MHHS.
5/19/2015	California State University San Marcos Foundation	\$1,000.00	Regular	To provide funding for the Alliance to Accelerate Excellence in Education admission program, which works to increase the number of low-income youth who earn entrance to CSUSM. To increase the number of low-income youth who earn entrance to CSUSM. Serves 10,000.
8/19/2008	Canine Companions for Independence	\$1,500.00	Regular	For sponsorship of a CCI Graduate Team located in and benefiting the citizens of San Marcos.
8/21/2007	Canine Companions for Independence	\$1,500.00	Regular	Subsidize the cost of providing a CCI Assistance Dog to benefit the citizens of San Marcos
8/20/2013	Casa de Amparo	\$2,000.00	Regular	To assist with the organization's Residential Services Program (RSP), specifically costs associated with transporting residents (ages 6-21) to recreational, cultural events, medical and dental appointments, as well as admission costs for recreational and cultural events.
11/20/2007	Casa de Amparo	\$1,500.00	Regular	Support to offset the expenses associated with the Food Program at their emergency shelters and therapeutic Child Development Center. Food program provides 3 meals, 3 snacks to each child in the programs every day of the year.

DATE	ORGANIZATION	AWARD	GRANT	PROJECT SUMMARY
8/19/2014	Casa de Amparo	\$3,000.00	Regular	To assist with costs associated with medical assessments, transportation to medical appointments, education and tutoring, job readiness, nutrition education and recreational and therapeutic activities. Program will serve 60 San Marcos residents, <u>age prenatal to 21 years old</u>
7/9/2008	Christian Youth Theater	\$1,000.00	Mini	To enable purchase of sound equipment for North County Youth Theater Productions.
5/21/2013	City of San Marcos Community Services	\$2,000.00	Regular	To fund the building of the "Purple Heart Memorial" on the Purple Heart Trail. The Purple Heart Memorial is tribute to the men and women who have been awarded the Purple Heart Medal.
7/13/2011	City of San Marcos Community Services Department	\$1,487.15	Mini	Funds to purchase equipment for the "Walking School Bus." Volunteer Park Rangers will be using the equipment to help make the bus more visible, assist with traffic control and help ensure a safe route to school.
8/21/2012	CSUSM	\$2,270.00	Regular	To purchase vital computer resources to promote and support local American Indian educational success.
8/21/2012	Discovery Elementary PTO	\$1,430.00	Mini	To partnership with CSUSM to create a school-wide mural project allowing students exposure to the arts, build teamwork skills and promote a sense of accomplishment. <u>Display murals on construction sites around San Marcos.</u>
5/20/2008	Elizabeth Hospice	\$4,000.00	Regular	Child, Teen and Adult Grief & Loss Counseling program - supports and mentors children, teens and adults experiencing the loss of a loved one through death, divorce or separation.
5/15/2012	Elizabeth Hospice	\$8,500.00	Regular	To support direct Hospice & Grief counseling Services for residents of San Marcos.
5/21/2013	Elizabeth Hospice	\$4,000.00	Regular	To help support direct hospice and grief counseling services for residents of San Marcos.
5/28/2014	Elizabeth Hospice Foundation	\$3,000.00	Regular	To help fund Hospice Care & Grief Counseling Services for people of all ages regardless of insurance status or ability to pay. In FY'13 program served 390 San Marcos residents. Does not specify how many San Marcos residents this grant would serve.
5/19/2015	Elizabeth Hospice	\$2,500.00	Regular	To support their direct Hospice & Grief Counseling Services for residents of San Marcos. The grant will also support their extensive array of counseling services which is available to anyone in the community seeking bereavement, pre-bereavement, and grief and loss support, even if they have not been affiliated with <u>an Elizabeth Hospice patient. Serves 309 San Marcos residents</u>
2/18/2014	Fan of the Feather, Inc.	\$1,500.00	Mini	For the Stabilization Program for Homeless Veterans to purchase three computers for the facility's internet café and the staff office. Computers will be available for client use as well as use by the organization's program manager.
8/21/2012	Fan of the Feather, Inc.	\$2,500.00	Regular	To provide transitional housing and support services through their Stabilization Program to help homeless veteran women in San Marcos to provide counseling and referral, mental health services, education on women's health issues, life skills, development, and job readiness skills.
2/21/2012	Foster Care/SanDiego Youth Services	\$5,000.00	Regular	Funds to recruit, certify, and support four foster families to care for foster children from the community.
7/11/2007	Foundation for Hearing Research/CCHAT Center SD	\$1,500.00	Mini	Provide early essential education and support to young deaf children and their families
8/13/2014	Foundation for Senior Well Being	\$1,200.00	Mini	To compile information about organizations that provide service to seniors in North County.
5/19/2015	Fraternity House, Inc.	\$2,524.00	Regular	To provide transportation expenses at their licensed Residential Care Facility for the Chronically Ill located in Elfin Forest. Funds will cover 50% of their San Marcos home's annual transportation expenses. Serves 15 San Marcos residents.

DATE	ORGANIZATION	AWARD	GRANT	PROJECT SUMMARY
8/21/2012	High Tech High Foundation	\$2,000.00	Regular	For expansion of their after school program which supports families who live and work in San Marcos keeping students safe and engaged in extracurricular activities.
11/20/2007	Hope Through Housing Foundation	\$3,000.00	Regular	Funding to purchase equipment and supplies for an after school program held on site of affordable housing communities located in the Richmar neighborhood in San Marcos. After School & Beyond is a 10 month program from Sept. to June.
11/20/2007	Interfaith Community Services	\$2,500.00	Regular	To be applied towards initial capital costs of a home that has been purchased in San Marcos -- it will provide shelter, care and employment to six highly functional mentally ill adults. Granting funds from SMCF will be offered as a challenge grant.
2/13/2008	Interfaith Community Services	\$1,500.00	Mini	Senior transportation taxi voucher program - administered by Project C.A.R.E.
8/16/2011	Interfaith Community Services	\$5,581.23	Regular	Fund cleaning and transportation supplies needed to expand the "Clearly Clean" janitorial and maintenance service staffed by residents of the Fairweather Lodge program.
11/20/2012	Interfaith Community Services	\$10,000.00	Regular	To provide aging-in-place services to low-income seniors (Project C.A.R.E.).
5/22/2014	Interfaith Community Services	\$1,500.00	Mini	To assist with the Senior Services Program that supports low income seniors in North County to live independently and remain in their homes as they age. The program served 56 San Marcos residents last year.
2/17/2015	Interfaith Community Services	\$6,534.00	Regular	To provide funding towards the organization's Senior Services Program, which will provide aid and support to vulnerable and low income senior citizens in the north San Diego County area.
8/21/2012	John and Charlene Smylie Foundation	\$120.00	Regular	For San Marcos Boulevard 2011 holiday lights shortfall and for the 2012 installation.
11/19/2013	Just in Time for Foster Youth	\$5,000.00	Regular	To purchase laptop computers for ten college bound former foster youth enrolled at California State University San Marcos. Request will assist with the organization's goal to help the students beat national averages and graduate college. Serves 10 San Marcos residents
2/17/2015	Just in Time for Foster Youth	\$3,600.00	Regular	To provide transitioning foster youth with the necessary computers, technology tools, school and dorm supplies to support their college success.
8/21/2012	Kiwanis Club of San Marcos Foundation	\$1,430.00	Mini	To purchase books for Treasurer Chests for kindergarten classrooms at five San Marcos schools for use by teachers, children and their families
9/10/2014	Kiwanis Club of San Marcos Foundation	\$1,500.00	Mini	To provide partnership support for the San Marcos Holiday Parade.
8/21/2007	Lamb's Players Theatre	\$2,500.00	Regular	Underwrite six educational performances for students in San Marcos
8/16/2011	Meals-On-Wheels	\$1,500.00	Mini	To offset the costs and continue to provide San Marcos' seniors with meals at a reduced rate. The seniors receive two meals and a beverage per day at cost of only \$7.00 – it costs the agency \$17.50 to purchase, prepare and deliver the meals to each client.
8/21/2007	Meals-On-Wheels	\$2,500.00	Regular	Provide home-delivered meals for seniors living in San Marcos. Provide 2,752 meals for senior
11/19/2013	Meals-on-Wheels Greater San Diego, Inc	\$7,000.00	Regular	To assist with the costs of rent for one year (\$10,200) at the organization's North County Service Center in San Marcos. Receiving assistance with rent will allow the organization to spend more funds on meals for homebound seniors in San Marcos. Serves 124 San Marcos residents.
7/10/2013	Meals-on-Wheels Greater San Diego, Inc	\$1,500.00	Mini	To help purchase, prepare, and deliver healthy meals to homebound San Marcos seniors.
5/22/2014	Meals-on-Wheels Greater San Diego, Inc	\$500.00	Mini	To help purchase, prepare, and deliver healthy meals to homebound San Marcos seniors. Serves 106 San Marcos residents.
11/18/2014	Meals-on-Wheels Greater San Diego, Inc	\$2,000.00	Regular	To help subsidize the cost of rent at its North County Service Center located at 930 Boardwalk #C, San Marcos, CA

DATE	ORGANIZATION	AWARD	GRANT	PROJECT SUMMARY
8/20/2013	Mission Hills High School	\$3,555.00	Regular	To help purchase the equipment needed to complete the curriculum for a full year jewelry and metals course.
5/20/2008	North County Comm Services/North County Food Bank	\$1,000.00	Regular	A portion of the costs associated with the warehouse improvement project for additional refrigerated and freezer storage capacity.
5/21/2013	North County Community Services	\$4,500.00	Regular	To assist with a portion of the annual fuel costs for operating refrigerated trucks in service at North County's Food Bank.
8/19/2008	North County Health Services	\$3,000.00	Regular	To help support a Mobile Exercise Program in partnership with Community Services to provide equipment and a mobile exercise program to youth between 8 and 12 in City parks who are without access to recreational facilities.
8/20/2013	North County Health Services	\$3,780.00	Regular	To purchase 1 portable vital sign machines to be used in the San Marcos Health Center's 24 exam rooms.
8/19/2014	North County Health Services	\$4,315.00	Regular	To purchase a new auditory screening unit to provide free hearing and vision screenings to children 18 mos to 5 years old at preschools, day cares and Head Starts.
2/19/2013	North County Solutions for Change	\$4,000.00	Regular	To provide 1/3 the cost of maintaining a San Marcos family for one year in the Solutions University Program (homelessness prevention)
11/20/2007	North County Solutions for Change	\$2,000.00	Regular	To be used in direct support of the Living Solutions project, a project that will provide the sufficient supportive service resources needed to help San Marcos homeless families end their homelessness.
8/21/2007	Operation Homefront of Southern California	\$0.00	Regular	Provide crisis resolution to low income military families in San Marcos
5/28/2014	Palomar College Foundation	\$3,000.00	Regular	To help fund the Textbook Assistance Program, which enables all students to have access to the books they need by subsidizing access to books through direct rental by students or through purchase and placement in the library of special reserve copies. Serves 300 San Marcos residents.
5/19/2015	Palomar College Foundation	\$2,500.00	Regular	To support their Bridge to Success initiative which helps first year Palomar College students identify and solve existing academic, study habit, and personal challenges that reduce their chances of success as they begin college work. Serves 113 San Marcos residents.
3/12/2014	Palomar Health Foundation	\$1,500.00	Mini	To assist with the costs of treating and collecting forensic evidence for victims of sexual assault and child abuse. Serves approximately 50 San Marcos residents per year.
5/19/2015	Palomar Health Foundation	\$3,500.00	Regular	To improve and expand on a health program unique to the North San Diego County region that promotes children's developmental and behavioral health while providing valuable community service opportunities to low-income families. Serves 400 San Marcos residents.
8/19/2014	Partnerships with Industry	\$2,000.00	Regular	To provide vocation training, assessment, placement and ongoing support to adults living with disabilities in San Marcos in order to help them thrive in the work environment.
9/10/2014	Positive Action Community Theatre (PACT)	\$1,500.00	Mini	To fund theatre/life skills workshops for children with autism at the Country School in San Marcos.
10/8/2014	REINS	\$1,000.00	Mini	To assist with the organization's Equipment Update Project which will allow REINS to purchase equipment for their riding program
2/19/2008	San Diego County Office of Education	\$5,800.00	Regular	Provide dental sealants free to all students attending Alvin Dunn, Paloma and Twin Oaks Elementary schools.
5/15/2012	San Diego Symphony	\$2,500.00	Regular	To help underwrite tickets for 500 San Marcos elementary school students, so that they may attend young people's concerts at Copley Symphony Hall during the 2012-2013 season.
5/15/2012	San Marcos High School Boosters	\$6,000.00	Regular	To meet the transportation funding needs of the school's band and music program

DATE	ORGANIZATION	AWARD	GRANT	PROJECT SUMMARY
8/21/2012	San Marcos High School Music Boosters	\$3,000.00	Regular	To help meet the coaching needs of the music program for the 2012-2013 school year.
5/21/2013	San Marcos High School Music Boosters	\$5,500.00	Regular	To assist the San Marcos High School Music Program with transportation costs associated with attending and performing at competitions, festivals, performances at public venues.
11/18/2014	San Marcos High School Band Boosters	\$1,000.00	Regular	To assist with the costs of providing transportation for the San Marcos High School marching band to various competitions and events.
5/22/2014	San Marcos Historical Society	\$1,000.00	Mini	To help purchase computer and software equipment for staff and a projector for presentations to the public.
2/13/2008	San Marcos Historical Society	\$1,500.00	Mini	Continue restoration of the Bidwell House at Walnut Grove Park by replacing a kitchen window and door and also replacing French doors with a window.
8/19/2008	San Marcos Historical Society	\$3,000.00	Regular	To have the exterior of the Bidwell House in Walnut Grove Park painted, and for material and labor to put a portion of the historical photos in protective sleeves (material and labor).
8/21/2007	San Marcos Historical Society	\$1,000.00	Regular	Restoration of the Bidwell House in Heritage Park for touring by the general public
11/20/2007	San Marcos Lions Club Foundation	\$5,000.00	Regular	Provide a second trailer for the school nurses to do sight and hearing testing
3/11/2015	San Marcos Middle School PTO	\$1,500.00	Mini	To provide funding toward students on the Model United Nations Team from San Marcos Middle School to attend a three-day United Nations conference to be held at <u>UN Headquarters in New York City from March 26-30, 2015.</u>
2/18/2014	San Marcos Unified School District	\$5,000.00	Regular	To assist with the costs of developing, implementing and conducting an orchestral music program in the San Marcos Unified School District Title 1 Elementary Schools. Serves 60 San Marcos residents.
3/12/2008	San Marcos Unified School District	\$1,500.00		Funds for a Community Dinner - SMUSD Cultural Exchange Program - Sister Cities - San Marcos, CA and Nakagawa, Japan.
10/9/2013	San Marcos Unified School District (Alvin Dunn Elementary School)	\$1,469.46	Mini	To purchase accessories for the technology classroom at Alvin Dunn Elementary School. Accessories will be used to help students with State standardized testing which is transitioning to an online format. The accessories will also be used to improve sound quality for lessons on tablets, as well as improving the instructor's ability to communicate information to students. Serves approximately 735 San Marcos residents (students)
3/12/2014	San Marcos Unified School District (San Marcos Middle School)	\$1,500.00	Mini	To assist with the travel costs of participating in a Model United Nations Conference in New York City. The application states over 120 residents are served through this program.
5/14/2008	Signs of Silence	\$1,500.00	Mini	Annual Deaf Camping Trip - help pay for expenses like van rental, gas for the vehicles and camping fees for Yosemite trip.
2/18/2014	Solutions for Change	\$7,000.00	Regular	To assist with the costs of the Employment Related Training Program which is the first of a four phase workforce development component in the Solutions University Curriculum. Serves 17 San Marcos residents.
2/17/2015	Solutions for Change	\$6,534.00	Regular	To support their Solutions Case Management Program, which will fund the supportive services, provided by their corps of coaches who provide constant <u>mentoring to address the specific issues and needs of the homeless.</u>
8/19/2008	Special Olympics Southern California	\$1,500.00	Regular	To provide uniforms and facility rentals for sports training sites for Special Olympics athletes who live in the community of San Marcos.
2/18/2014	Tender Loving Canines Assistance Dogs	\$2,000.00	Regular	To assist with the costs to acquire, care for, and train dogs that will assist children on the autism spectrum, as well as veterans with Post Traumatic Stress Disorder and Traumatic Stress Disorder and traumatic brain injuries and/or other disabilities.
7/10/2013	TERI, Inc	\$1,500.00	Mini	To support application to an Institutional Research Board for research to identify the correlation between brain patterns and severity of autism.

DATE	ORGANIZATION	AWARD	GRANT	PROJECT SUMMARY
8/21/2007	TERI, Inc.	\$3,000.00	Regular	Support operating costs associated with the TERI Agricultural Vocational Program, while providing vocational training to produce consumable vegetables
11/20/2007	The Angel's Depot	\$1,000.00	Regular	Support program providing free "Senior Food-for-a-Week" meal boxes, which contain 21 nutritious, nonperishable, easily prepared meals to seniors living in poverty in San Diego County
8/19/2014	The Angel's Depot	\$500.00	Regular	To help support the meal box program which provides a specifically formulated, nutritious nonperishable meal to age and income qualified seniors.
8/21/2007	Tri-City Hospital Foundation	\$2,986.00	Regular	Purchase of two patient vital signs machines for the two triage areas of Tri-City Medical Center's Emergency Department
12/16/2014	Tri-City Hospital Foundation	\$4,500.00	Regular	To assist with the costs of the Lung Cancer Screening Program, which will assess and refer 25 high risk individuals who reside in San Marcos to screening with low-dose computed tomography (LDCT).
5/21/2013	Ubiquitous Music	\$2,000.00	Regular	To expand an existing music program for "at risk" youth at Twin Oaks Continuation High School. Funds will help move the program from after school to during regular school hours, expand the number of days the program is offered and help pay for some of the instruments.
2/19/2008	Ubiquitous Music Incorporated	\$5,000.00	Regular	Continuation of music program being offered at Twin Oaks Valley High School.
6/12/2013	Words Alive	\$1,500.00	Mini	To purchase curriculum for the organization's Adolescent Book Group (ABG) program at the North County Technology & Science Academy.



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*Committed to Community, Committed to You*

San Marcos Community Foundation  
City of San Marcos  
1 Civic Center Drive  
San Marcos, CA 92069

Dear Friends,

I am writing to ask for an extension of the SMCF grant awarded to the Tri-City Hospital Foundation for low-dose CT Lung Cancer Screenings.

There have been some delays in moving forward with the low-dose CT Lung Cancer Screening. Fortunately, after reviewing the findings of the National Lung Screening Trial and recommendations by the Lung Cancer Alliance to the CMS (Centers for Medicare and Medicaid Services), Medicare has finally approved low-dose CT lung cancer screening. However, the coverage did not begin until February of 2015 and there are very specific criteria to be met in order to qualify. In addition, there is a ruling on screening a Medicare patient with funding, outside of Medicare.

Our diagnostic screening affiliate has lowered the cost to \$200.00, but we still needed to work out the details and criteria. Since we can't fund treatment for follow up of abnormal findings, we will need to address the patient population without insurance.

The Cancer Committee is in the process of developing a recommendation plan (referral to the Community Clinics and the American Cancer Society) for the individuals that present without health coverage. This will be determined prior to a hard launch to the community expected in December/January.

We are asking that the SMCF extend the grant period to June 30, 2016 to allow for physician and community education, a developed referral plan, as well as the identification and screenings of eligible San Marcos residents.

Thank you for considering our request.

A handwritten signature in blue ink that appears to read "Glen".

Glen Newhart, MBA, CFRE

President, Tri-City Hospital Foundation

## Summer Quarter 2015-Funding Recommendation Worksheet

Estimated Asset Balance on 6/30/2015:	\$1,261,795
San Marcos- Now and Forever Funds for Current Grantmaking FY 2015-2016:	\$400
Available for Distribution for FY15-16:	\$50,488-\$63,110
Total FY15-16 Distributions Year to Date:	\$0
Target Quarterly Total at 4% Level:	\$12,622
Target Quarterly Total at 5% Level:	\$15,778

Sort Name	Requested Amount	Type	Name of Project	Summary of Project
Casa de Amparo	\$ 5,000.00	Regular	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.
<b>Total Regular Grants Requested</b>	<b>\$ 5,000.00</b>			
Meals-On-Wheels	\$ 1,500.00	Mini	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.	\$ 1,500.00	Mini	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.
<b>Total Mini Grants Requested</b>	<b>\$ 3,000.00</b>			



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

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

Project Name: <b>Residential Services Program</b> Date Submitted: <b>6/10/2015</b>	Total # of people served: <b>85</b> Total # of San Marcos residents served: <b>85</b>	Amount Requested: <b>\$ 5,000</b>
Non-Profit Organization Name and Address, Website <b>Casa de Amparo</b> 325 Buena Creek Road San Marcos, CA 92069 <a href="http://www.casadeamparo.org">www.casadeamparo.org</a>		Contact Person – Name, Title & Phone, email <b>Katherine M. Karpe, CFRE</b> Director of Development 760-754-5500 <a href="mailto:kkarpe@casadeamparo.org">kkarpe@casadeamparo.org</a>

**Briefly describe your request for funds (to be expanded upon in narrative for regular grant):**

Casa de Amparo is respectfully requesting support for our 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. Residential Services is a Level 12 licensed group home, meaning the majority of residents are dealing with significant behavioral and mental health challenges as a result of their maltreatment. The program's services are trauma-informed and therapeutically-based to ensure that each resident receives the necessary tools to succeed once they leave our care. Residential Services accommodates up to 42 youth simultaneously, prenatal to 18 years old, while supporting approximately 85 residents throughout the year. The program's ultimate goal is to assist residents as they overcome the traumatic effects of abuse and neglect so they can enter their next stage in life as healthy, productive members of our community.

**Briefly describe the significance of your request to the San Marcos community:**

Residential Services provides the community's most vulnerable children with an opportunity to overcome horrific events in their lives and grow into healthy young adults. All residents in the program are residents of San Marcos and are active members of the community through school, work or recreation. Our programs are aimed at the treatment and prevention of child abuse and neglect in our community with the goal of ending generational cycles of abuse and creating a community where children are provided the opportunity to thrive. By assisting children as they overcome the trauma of abuse, we are able to prepare them academically, emotionally and developmentally to excel as young adults and into the future.

Please attach the following items.

**Both Mini-Grant & Regular:**

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
5. Signature of President or Authorized Officer on Application- *If using a fiscal sponsor, the signature must come from the President or an Authorized Officer of that organization.*

**6. Regular Grants Only:**

- 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. Optional: letters of support

Expected date project will begin/end: **9/1/2015 - 6/30/2016**  
Date by which funds will be expended: **6/30/2015**

Signature of President or Authorized Officer

  
**Steak Myers**  
Name, Title **Executive Director**  
Date **6/10/2015**

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): [wkaserman@san-marcos.net](mailto:wkaserman@san-marcos.net)

**SAN MARCOS COMMUNITY FOUNDATION  
Budget Worksheet**

Provide an itemized list of expenses for this project:

Residential Services has an operation budget shortfall of \$162, 801.66 (please see the attached annual operating budget):

<u>Total Operating Expenses</u>	
Personnel Salaries	1,637,226.06
Personnel Taxes	322,725.68
Personnel Benefits	102,347.95
Supplies	93,694.40
Telephone	12,493.37
Postage & Shipping	268.80
Occupancy	115,426.66
Printing	177.60
Transportation	47,279.53
Training, Meetings & Other	7,839.17
Advertising & Recognition	2,273.13
Children's Medical	1,456.80
Recreation & Cultural Events	9,153.60
Child Allowance	21,200.00
Other Program Expenses	8,424.00
Licenses/Prints	2,608.50
Equipment	16,871.89
Miscellaneous	146,717.76
Professional Services	28,000.00
Administrative Support/Overhead	145,316.75
<b>Total EXPENDITURES</b>	<b>2,721,501.66</b>

**Total budget for this PROJECT:** **\$2,721,501.66**

**Grant Request Amount:** **\$5,000.00**  
(*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).

**Committed and Received** (*The following are major sources of funding (greater than \$1,000) for Residential Services during fiscal year 2014-2015. We anticipate receiving a similar amount of support from the same entities during fiscal year 2015-2016.*)

\$10,000 – McCarthy Family Foundation

\$7,500 – SDG&E Helping People in Need

\$5,000 – Livingston Family Foundation  
\$10,000 – Day for Change  
\$2,500 - Arthur P. & Jeanette G. Pratt Memorial Fund  
\$10,500 – Wells Fargo Foundation  
\$1,260 - Soroptimist International Oceanside-Carlsbad  
\$20,000 – St. Germaine Children's Charity  
\$3,000 – San Marcos Community Foundation  
\$5,000 – Marshall's  
\$3,750 – Jewish Teen Foundation

**Committed and Pending** (*Approved during fiscal year 2014 – 2015, but funds will not be awarded until fiscal year 2015 – 2016.*)  
\$10,000 – Country Friends

**Pending** (*Applied during fiscal year 2014 – 2015, but any awards will not be awarded until fiscal year 2015 – 2016.*)  
\$10,000 – Rincon  
\$5,000 – TJX Foundation  
\$5,500 - The Isla, Charles and Peter Dalebrook Fund  
\$5,000 - Build-A-Bear Workshop Foundation  
\$15,000 - Variety - The Children's Charity of Southern California  
\$5,000 - The Samuel I. & John Henry Fox Foundation  
\$5,000 – The Safeway Foundation  
\$5,000 – Hitachi America, Ltd.



## Casa de Amparo FY 2014-2015 Annual Operating Budget

### INCOME

Contributions	\$1,953,211.00
Contracts	\$5,226,207.00
In-Kind Donations	-
Service Fees	\$40,578.00
Miscellaneous	\$87,475.00
<b>Grand Total - Income</b>	<b>\$7,307,471.00</b>

### EXPENSES

In-Kind Expenses	-
Personnel Salaries & Wages	\$3,800,749.88
Employee Benefits	\$255,391.87
Payroll Taxes	\$611,586.43
Professional Services	\$152,325.50
Supplies	\$162,275.67
Occupancy, Telephone & Postage	\$682,738.32
Printing, Newsletters & Mail Campaigns	\$11,817.60
Transportation	\$136,330.25
Trainings, Meetings & Other	\$33,194.50
Employment Advertising and Recognition	\$15,868.00
Program Expenses	\$180,110.90
Equipment Expenses	\$71,239.76
Miscellaneous	\$569,095.95
<b>Grand Total Expenses</b>	<b>\$6,682,724.64</b>
Net Outcome	\$624,746.36
Net Outcome without Depreciation/Free Use of Ivy Ranch Land	\$1,060,501.81

*Serving all of San Diego County with locations in Oceanside and San Marcos*

325 Buena Creek Road, San Marcos, CA 92069

Phone: 760-754-5500 • Fax: 760-566-3569 • [www.casadeamparo.org](http://www.casadeamparo.org)

*Casa de Amparo is a 501 (c)(3) nonprofit organization. Federal Tax I.D. #95-3315571*



*Casa de Amparo is the San Diego Chargers Courage House*





P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077589886  
Mar. 10, 2014 LTR 4168C 0  
95-3315571 000000 00  
00049736  
BODC: TE

CASA DE AMPARO  
% ELIZABETH PORTER  
325 BUENA CREEK RD  
SAN MARCOS CA 92069-9679



014742

Employer Identification Number: 95-3315571  
Person to Contact: Mr. Schatz  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 16, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August 1979.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Tamara Ripperda  
Director, Exempt Organizations



**Casa de Amparo  
2015 Board of Directors Roster**

*100% of Casa de Amparo's Board of Directors contributes to the organization, including annual and capital gifts.*

**Chair of the Board**

Marilou Dela Rosa (10/09-12/15)  
Owner, Access Care Culture of Caring

**Vice-Chair**

John Ayala (2/11-12/16)  
Financial Advisor, Merrill Lynch

**Immediate Past Chair**

Mark Allyn, PMP, CPM (2/08-12/16)  
Senior Manager, Dell, Inc.

**Treasurer**

Debbie Slattery (3/06-12/15)  
Branch Manager & Vice President, California Bank & Trust

**Secretary**

Sharon Stein (6/93-12/17)  
Member of the Board of Directors, Stein Family Foundation

**Members of the Board**

Richard Berwick (10/13-12/16)  
Senior Director of Strategic Investments, Qualcomm

Mary Ann Bosanac (11/13-12/16)  
Realtor

James Collins (5/13-12/15)  
Head Athletic Trainer, San Diego Chargers (Chargers Liaison to Casa Board)

Jim Fish (5/12-12/17)  
Retired Executive

Shannon Gonzalez (10/13-12/16)  
Finance Director, Noble Environmental Technologies

Jim Grant (8/12-12/15)  
President, J.E. Grant General Contractors

Kayleen Huffman (10/13-12/16)  
CFO, Bassett Home Furnishings

Peggy Keers (2/15-12/17)  
Vice President, Human Resources, Harrah's Resort Southern California

Michael Platis (3/07-12/15)  
Project Manager

Francesca San Diego (12/12-12/15)  
Business Consultant

Jerry Stein (12/03-12/15)  
Member of the Board of Directors, Stein Family Foundation

**Executive Director**

Tamara Fleck-Myers, LMFT

## Regular Grant Narrative

Casa de Amparo's mission is to support those affected by and at risk of child abuse and neglect through a range of programs and services that promote healing, growth and healthy relationships. The organization was established in 1978 in California as a 501(c)(3) and has been providing supportive services to San Diego County residents for over 37 years. Casa de Amparo provides a continuum of trauma-informed services that promotes overall individual wellness, family enrichment, reunification and preservation through programs focused on child abuse prevention, intervention and parent education. Casa de Amparo's goals are to break the cycle of family violence, prevent behaviors which endanger children and implement programs and services that further the organization's mission. Casa de Amparo's services and programs support approximately 1,000 children and 750 families annually. Programs include:

- **Residential Services** provides licensed group home care and intensive treatment services to foster youth, ages 6 to 18, who have been removed from their homes due to abuse and neglect. Residential Services also has a specialized pregnant and parenting licensed group home that serves young families and is the only provider of this service in San Diego County.
- The **Hayward Child Development Center** offers daily support and therapeutic preschool for families and children, 18 months to 5 years of age, and evidence-based parent education and in-home support for at-risk, low-income families.
- **New Directions** transitional housing program was established in 2008 and helps young adults, ages 18-24, and their families, transition from the foster care system to independence through intensive case management and support services designed to foster self-sufficiency.
- **Young Parent Network** addresses the needs of pregnant and parenting youth ages 24 and younger struggling with the emotional, financial, and personal demands of being a parent.
- **Family Visitation** provides supervised, neutral visits for parents and children that have been separated and are working toward healthy reunification, if appropriate.
- **Counseling Services** includes assessments, crisis intervention and individual, group and family counseling for all of Casa de Amparo's programs listed here, as well as other community families through outpatient counseling.

Casa de Amparo is respectfully requesting \$5,000 from the San Marcos Community Foundation to offset expenses associated with Residential Services, our most underfunded program. Casa de Amparo's Residential Services opened in 1978 and provides 24-hour trauma-informed child abuse treatment and support for approximately 85 foster youth removed from their homes due to abuse or neglect each year. The program ensures that regardless of a child's medical condition, behavioral challenge or length of time in our care, every resident has access to an environment where they have the fullest range of healthy childhood experiences and ultimately maximize their level of independence as young adults. Support from the San Marcos Community Foundation will continue to benefit the individualized treatment for residents affected by child abuse and neglect in San Marcos by ensuring they receive the highest level of care through the following services:

- Medical assessments and coordination with specialists for residents with special health care needs
- Transportation to all medical appointments and supervised visits with extended family members, including all prenatal appointments for our pregnant and parenting youth
- Individual counseling and group therapy with licensed clinicians and pre-licensure interns
- Tutoring for residents facing educational challenges
- Literacy skill building
- Job readiness for teens nearing emancipation from foster care
- Nutritious meals and snacks for each resident, every day of the year.
- Nutrition education on healthy eating habits and budgeting
- Recreational and therapeutic activities incorporating art, music, life skills, sports and outdoor activities

Casa de Amparo continues to increase offerings and expand our footprint in San Diego County by remaining responsive to the needs of children and families in the community. Those suffering from and impacted by child abuse and neglect are thriving at the Casa Kids Campus, a place of healing in which they can be proud, while our organization can prosper and grow to help additional underserved populations. Our three Residential Services cottages, counseling offices, library, medical services suite, expansive outdoor learning areas, arts and recreation rooms, basketball court, soccer field, picnic areas and gardens provide convenience and accessibility. The Campus improves and enhances our ability to support additional children and meet continuously evolving needs by integrating education, physical wellness, mental and behavioral health and life skills for residents. In 2014 Casa de Amparo began supporting pregnant and parenting teen moms in the foster care system; this increased the capacity of Residential Services from 20 to 42 residents (including 10 infants). During the current fiscal year, July 1, 2014 – April 30, 2015, Residential Services has served 80 children with over 7,400 bednights.

Casa de Amparo uses "Social Solutions Efforts to Outcomes" (ETO) software for confidential and secure data collection, such as bednights, demographics and number of unduplicated youth served. This is our main source for tracking outcomes and qualitative/quantitative results and has been customized by our Database Manager to meet the individualized needs and outcomes of all of our programs. Outcomes, participation and demographic reports are reviewed monthly by our Program Managers and reported to funders in an effort to share the impact of their support. Casa de Amparo also monitors each individual's progress in Residential Services by using the County's Functional Assessment Rating Scale (CFARS) measuring physical, emotional, behavioral and academic development. In measuring children at intake, six months of care and discharge, we anticipate the following percentages of children to show improvement in the following areas upon discharge:

- 85% to show improvement in ADL functioning (=adult daily living activities)
- 80% to show improvement with substance use
- 80% to show improvement in relationships (=interpersonal, hyperactivity, cognitive thought process)

Partnering with the San Marcos Community Foundation and our local community, we can help end the prevalent problem of child abuse and neglect. With support from the Foundation, the future can be one where children are safe, nurtured and provided with the opportunity to thrive without the fear of abuse or neglect. Your support will be leveraged with other current and new partners dedicated to the community's most pressing needs. Casa de Amparo appreciates your thoughtful consideration in supporting our Casa Kids and looks forward to strengthening our partnership that directly benefits San Marcos's most vulnerable children.

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)

OMB No. 1545-0047

2013

Open to Public  
Inspection

A For the 2013 calendar year, or tax year beginning JUL 1, 2013 and ending JUN 30, 2014

<input type="checkbox"/> 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	C Name of organization  CASA DE AMPARO  Doing Business As		D Employer identification number  95-3315571
	Number and street (or P.O. box if mail is not delivered to street address) 325 BUENA CREEK ROAD		
	Room/suite		
	City or town, state or province, country, and ZIP or foreign postal code SAN MARCOS, CA 92069		
	F Name and address of principal officer: TAMARA FLECK-MYERS 325 BUENA CREEK ROAD, SAN MARCOS, CA 92069		
	I 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		E Telephone number 760-754-5500
	J Website: ► WWW.CASADEAMPARO.ORG		G Gross receipts \$ 6,635,472.

I Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527  
 J Website: ► WWW.CASADEAMPARO.ORG  
 K Form of organization:  Corporation  Trust  Association  Other ► L Year of formation: 1979 M State of legal domicile: CA

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO SUPPORT THOSE AFFECTED BY AND AT RISK OF CHILD ABUSE AND NEGLECT, (CONTINUED ON SCHEDULE O)		
	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	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	133
	6 Total number of volunteers (estimate if necessary)	6	275
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,764,642.	Current Year 1,941,524.
	9 Program service revenue (Part VIII, line 2g)	3,493,888.	4,395,248.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	15,005.	11,554.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,601.	123,675.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,284,136.	6,472,001.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,533,800.	3,923,629.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ► 520,673.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,738,442.	2,014,026.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,272,242.	5,937,655.
19 Revenue less expenses. Subtract line 18 from line 12	11,894.	534,346.	
Net Assets or Fund Balances	Beginning of Current Year	End of Year	
	20 Total assets (Part X, line 16)	19,597,146.	19,923,882.
	21 Total liabilities (Part X, line 26)	3,836,757.	3,596,407.
	22 Net assets or fund balances. Subtract line 21 from line 20	15,760,389.	16,327,475.

## 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			
	► TAMARA FLECK-MYERS, EXECUTIVE DIRECTOR				
Type or print name and title					
Paid Preparer	Print/Type preparer's name ROBERT C. GELLMAN	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00183739
Use Only	Firm's name ► CBIZ MHM, LLC			Firm's EIN ►	01-0826173
	Firm's address ► 10616 SCRIPPS SUMMIT COURT, STE 100 SAN DIEGO, CA 92131			Phone no. 858-795-2000	

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

**CASA DE AMPARO IS RECOGNIZED AS A MAJOR FORCE IN THE FIELD OF CHILD ABUSE PREVENTION. PARTNERING WITH THE GREATER SAN DIEGO COMMUNITY, WE ASSURE THAT CHILDREN AND THEIR FAMILIES RECEIVE UNIQUE AND INNOVATIVE SERVICES FOR HEALING, FOR STOPPING CHILD (CONTINUED ON SCHEDULE O)**

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 \$ 2,016,945. including grants of \$                   ) (Revenue \$ 1,806,489.)

**RESIDENTIAL SERVICES - IN FISCAL YEAR 2013-2014, CASA DE AMPARO'S RESIDENTIAL SERVICES PROGRAM PROVIDED 6,582 BEDNIGHTS OF 24-HOUR SHORT AND LONG-TERM RESIDENTIAL GROUP HOME CARE AND SUPPORTIVE SERVICES FOR 60 CHILDREN, AGES BIRTH TO EIGHTEEN, INCLUDING PREGNANT AND PARENTING TEENS AND THEIR BABIES AND THOSE WITH SPECIAL HEALTHCARE NEEDS, WHO HAD BEEN REMOVED FROM THEIR HOMES DUE TO ABUSE OR NEGLECT. CHILDREN BENEFIT FROM A GROUP HOME ENVIRONMENT WHICH FOCUSES ON HEALTHY INTERACTION WITH PEERS AND CAREGIVERS. SERVICES INCLUDE NURSING AND HEALTHCARE, INDIVIDUAL AND GROUP COUNSELING, RECREATION, NUTRITION, INDEPENDENT LIVING AND SOCIAL SKILLS TRAINING, EDUCATION EVALUATION AND INDIVIDUALIZED SUPPORT. THE CHILDREN ARE ROUTINELY PROVIDED GROUP, FAMILY AND INDIVIDUAL COUNSELING, CRISIS (CONTINUED ON SCHEDULE O)**

4b (Code:                   ) (Expenses \$ 1,171,810. including grants of \$                   ) (Revenue \$ 1,138,256.)

**NEW DIRECTIONS TRANSITIONAL HOUSING AND SUPPORT PROGRAM - IN FISCAL YEAR 2013-2014 PROVIDED 12,419 NIGHTS OF HOUSING AND SUPPORTIVE SERVICES INCLUDING JOB READINESS TRAINING AND EMPLOYMENT, HIGHER EDUCATION ACCESS/SUPPORT, FINANCIAL LITERACY & SOCIAL SKILLS EDUCATION, HEALTHY LEISURE AND TRANSPORTATION ASSISTANCE, TO HELP 52 FORMER FOSTER YOUTH, AGES 18 TO 24 AND THEIR 20 CHILDREN. THE GOAL OF THE PROGRAM IS TO HELP CLIENTS MAKE A SUCCESSFUL TRANSITION FROM FOSTER CARE TO INDEPENDENT LIVING. SUPPORTIVE INTERVENTION IS PROVIDED BASED ON PERSONAL NEED, TO FOSTER SKILL DEVELOPMENT, SELF-DIRECTION AND PARENTING SKILLS THAT WILL SUSTAIN THEM ONCE THEY ARE ON THEIR OWN. ASSISTANCE THAT WOULD TYPICALLY BE PROVIDED BY PARENTS, SUCH AS VEHICLE REPAIR, DENTAL/HEALTHCARE EMERGENCIES, (CONTINUED ON SCHEDULE O)**

4c (Code:                   ) (Expenses \$ 632,075. including grants of \$                   ) (Revenue \$ 454,748.)

**COUNSELING SERVICES PROGRAM - PROVIDES TRAUMA-INFORMED THERAPY AND CASE MANAGEMENT FOR CHILDREN AND FAMILIES EXPERIENCING OR AT RISK OF CHILD ABUSE. IN FISCAL YEAR 2013-2014 PROVIDED APPROXIMATELY 20,580 HOURS OF INDIVIDUAL, GROUP, FAMILY AND AGE APPROPRIATE PLAY THERAPY TO CHILDREN ENROLLED IN THE HAYWARD CHILD DEVELOPMENT CENTER AND EACH RESIDENT OF THE RESIDENTIAL SERVICES PROGRAM. SUPPORT ALSO INCLUDES FACILITATION OF PSYCHIATRIC AND PSYCHOLOGICAL SERVICES AND OTHER SPECIALIZATIONS SUCH AS SPEECH THERAPY. ALL SERVICES ARE TAILORED TO THE INDIVIDUAL STRENGTHS AND NEEDS OF EACH FAMILY SYSTEM (INDIVIDUAL CHILD, INTACT FAMILY, SINGLE, YOUNG ADULT, COUPLE, ETC.). OUT-PATIENT COUNSELING IS ALSO PROVIDED TO THOSE NOT INVOLVED IN OTHER CASA DE AMPARO PROGRAMS INCLUDING MILITARY FAMILIES AND OTHER CLIENTS (CONTINUED ON SCHEDULE O)**

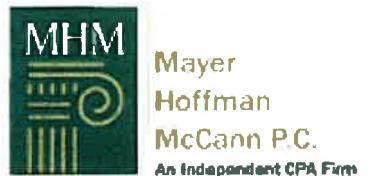
4d Other program services (Describe in Schedule O.)

(Expenses \$ 1,242,639. including grants of \$                   ) (Revenue \$ 995,755.)4e Total program service expenses ► 5,063,469.

# **Casa de Amparo**

## **Financial Statements and Supplemental Information**

As of and for the Year Ended June 30, 2014  
(With Comparative Information for June 30, 2013)



## **Casa de Amparo**

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### **Financial Statements and Supplemental Information**

**As of and for the Year Ended June 30, 2014  
(With Comparative Information for June 30, 2013)**

# Casa de Amparo

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**Mayer Hoffman McCann P.C.**

An Independent CPA Firm

10616 Scripps Summit Court  
San Diego, California 92131  
858-795-2000 ph  
858-795-2001 fx  
[www.mhm-pc.com](http://www.mhm-pc.com)

### **Independent Auditor's Report**

To the Board of Directors  
**Casa de Amparo**  
San Marcos, California

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

We have audited the accompanying financial statements of Casa de Amparo (the "Organization"), 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 organization'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 Casa de Amparo 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.



## **Other Matters**

### **Report on Summarized Comparative Information**

The financial statements of Casa de Amparo as of June 30, 2013, were audited by other auditors whose report dated November 8, 2013, expressed an unmodified opinion on those statements. 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.

### **Supplemental Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2014 on our consideration of Casa de Amparo's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Casa de Amparo's internal control over financial reporting and compliance.

### **Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Organization taken as a whole. The accompanying supplementary information on pages 32 through 44 is presented for purposes of additional analysis and is not a required part of the basic 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in conformity with the CDE Audit Guide issued by the California Department of Education. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Mayer Hoffman McCann PC*

San Diego, California

November 6, 2014

## **Financial Statements**

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## Casa de Amparo

### Statements of Financial Position

<u>As of June 30,</u>	2014	2013
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	\$ 3,047,110	\$ 2,576,982
Restricted cash	550,172	303,633
Accounts receivable	354,122	470,105
Pledges receivable, net	232,830	201,465
Prepaid expenses and other current assets	67,049	59,918
<b>Total current assets</b>	<b>4,251,283</b>	<b>3,612,103</b>
Property and equipment, net of accumulated depreciation	13,684,407	13,976,372
<b>Other assets</b>		
Pledges receivable, net	229,609	270,440
Land lease	1,338,696	1,391,889
Deposits	14,037	9,460
Assets held by others	405,850	336,882
<b>Total other assets</b>	<b>1,988,192</b>	<b>2,008,671</b>
<b>Total assets</b>	<b>\$ 19,923,882</b>	<b>\$ 19,597,146</b>
<b>Liabilities and Net assets</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 96,795	\$ 70,807
Accrued compensation and other expenses	319,040	302,760
Contract overpayments	-	6,351
Deferred revenue	859	160,550
Current portion of loan payable	129,236	124,488
Current portion of note payable	45,606	-
<b>Total current liabilities</b>	<b>591,536</b>	<b>664,956</b>
<b>Other Liabilities</b>		
Fair value of interest rate swap contract	20,104	12,193
Loan Payable, net of current portion	2,984,767	3,114,002
Note Payable, net of current portion	-	45,606
<b>Total other liabilities</b>	<b>3,004,871</b>	<b>3,171,801</b>
<b>Total liabilities</b>	<b>3,596,407</b>	<b>3,836,757</b>
<b>Net assets</b>		
Unrestricted	14,786,718	14,275,782
Temporarily restricted	1,478,019	1,421,869
Permanently restricted	62,738	62,738
<b>Total net assets</b>	<b>16,327,475</b>	<b>15,760,389</b>
<b>Total liabilities and net assets</b>	<b>\$ 19,923,882</b>	<b>\$ 19,597,146</b>

*See accompanying notes to financial statements.*

**Casa de Amparo**

**Statements of Activities**

**(With Comparative Totals for the Year Ended June 30, 2013)**

<i>Years ended June 30,</i>	<i>2014</i>			<i>Total</i>	<i>2013 Total</i>
	<i>Unrestricted</i>	<i>Temporarily Restricted</i>	<i>Permanently Restricted</i>		
<b>Revenue and support</b>					
Contract revenue	\$ 4,311,808	\$ -	\$ -	\$ 4,311,808	\$ 3,402,801
Contributions	636,411	562,991	-	1,199,402	1,107,775
Special events revenue and related contributions	640,033	-	-	640,033	714,358
In-kind donations	389,236	-	-	389,236	207,220
Interest and other income	122,617	13,027	-	135,644	117,917
Net assets released from restrictions	519,868	(519,868)	-	-	-
<b>Total Revenue and Support</b>	<b>6,619,973</b>	<b>56,150</b>	<b>-</b>	<b>6,676,123</b>	<b>5,550,071</b>
<b>Expenses</b>					
Program services	5,070,225	-	-	5,070,225	4,354,119
Supporting services:					
General and administrative	354,040	-	-	354,040	396,130
Fundraising:					
Special events	163,471	-	-	163,471	252,212
Other	521,301	-	-	521,301	535,723
<b>Total Expenses</b>	<b>6,109,037</b>	<b>-</b>	<b>-</b>	<b>6,109,037</b>	<b>5,538,184</b>
<b>Change in net Assets</b>	<b>510,936</b>	<b>56,150</b>	<b>-</b>	<b>567,086</b>	<b>11,887</b>
<b>Net assets, beginning of year</b>	<b>14,275,782</b>	<b>1,421,869</b>	<b>62,738</b>	<b>15,760,389</b>	<b>15,748,502</b>
<b>Net assets, end of year</b>	<b>\$ 14,786,718</b>	<b>\$ 1,478,019</b>	<b>\$ 62,738</b>	<b>\$ 16,327,475</b>	<b>\$ 15,760,389</b>

*See accompanying notes to financial statements.*

**Casa de Amparo**

**Statements of Functional Expenses**  
**(With Comparative Totals for the Year Ended June 30, 2013)**

	New June 30,	Residential Services	Directions Transitional Housing	Hayward Child Development Center	Family Visitation	Counseling Services	Young Parent Network	Total Program Services	General and Administrative	Fundraising	2014 Total	2013 Total
Salaries	\$ 1,198,455	\$ 454,485	\$ 313,282	\$ 252,404	\$ 61,611	\$ 362,859	\$ 105,178	\$ 2,686,663	\$ 181,215	\$ 371,354	\$ 3,239,232	\$ 2,931,991
Benefits	311,835	70,639	68,304	292,502	15,507	78,674	20,343	611,406	26,106	46,885	684,397	601,808
Occupancy	68,290	292,502	23,313	62,348	46,279	29,164	4,870	433,646	11,311	13,039	457,996	344,197
Depreciation and amortization	123,440	66,122	62,348	42,572	79,686	74,783	5,380	378,352	37,190	24,442	439,984	441,959
In-Kind	105,255	123,532					22,071	373,066	240	3,541	376,847	196,188
Special event expense										163,471	163,471	252,212
Supplies	59,423	23,210	24,126	2,104	3,621	3,621	384	112,868	3,784	2,461	119,113	95,657
Interest expense	44,709	24,338	1,480	4,553	20,013	20,013		95,093	7,667	9,050	111,810	123,250
Professional services	7,766	613	494	292	33,060		5,860	48,085	55,371	6,611	110,067	112,382
Program expense	29,161	61,077	1,501	1,130	12,436	1,255		106,560			106,875	96,296
Transportation	34,237	32,557	1,924	23,743	2,938	2,993		98,392	809	2,601	101,802	104,678
Equipment expense	22,332	11,142	31,704	4,494	7,709	1,595		78,976	12,475	6,545	97,996	102,087
Training, meetings, other	7,122	3,615	1,778	1,533	4,030	398		18,476	9,220	8,884	36,580	37,542
Telephone	5,809	9,195	2,362	2,335	3,665	1,243		24,609	1,733	2,648	28,990	25,005
Miscellaneous	74	184	21					279	5,178	8,770	13,912	50,568
Printing	140	74	27	76	67			384	200	9,466	10,050	10,560
Advertising and promotion	1,757	107	200	240	317	110		2,731	691	2,554	5,976	6,781
Postage & shipping	262	109	73	68	125	2	639	850	2,450	3,939	4,523	
Total Functional Expenses	\$ 2,020,067	\$ 1,173,501	\$ 575,459	\$ 496,055	\$ 633,461	\$ 171,682	\$ 5,070,225	\$ 354,040	\$ 684,772	\$ 6,109,037	\$ 5,538,184	

See accompanying notes to financial statements.

## Casa de Amparo

### Statements of Cash Flows

<i>Years ended June 30,</i>	<b>2014</b>	<b>2013</b>
<b>Cash Flows from Operating Activities:</b>		
Change in net assets	\$ 567,086	\$ 11,887
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	386,791	388,766
Amortization of free use of land	53,193	53,193
Investment gains	(47,706)	(20,730)
Loss on interest rate swap contract	7,911	12,193
(Increase) decrease in cash resulting from change in:		
Accounts receivable	115,983	(218,110)
Pledges receivable	9,466	257,985
Prepaid expenses and other current assets	(7,131)	116,597
Increase (decrease) in cash resulting from change in:		
Accounts payable	25,988	(19,074)
Accrued compensation and other expenses	16,280	62,756
Contract overpayments	(6,351)	5,563
Deferred revenue	(159,691)	(87,316)
<b>Net cash provided by operating activities</b>	<b>961,819</b>	<b>563,710</b>
<b>Cash Flows from Investing Activities:</b>		
Purchases of property and equipment	(94,826)	(94,053)
Purchases of investments	(21,262)	(82,120)
(Increase) decrease in deposits	(4,577)	94,689
<b>Net cash used in investing activities</b>	<b>(120,665)</b>	<b>(81,484)</b>
<b>Cash Flows from Financing Activities:</b>		
Increase in restricted cash	(246,539)	(303,553)
Repayments on loan payable	(124,487)	(175,356)
<b>Net cash used in financing activities</b>	<b>(371,026)</b>	<b>(478,909)</b>
<b>Net increase in cash and cash equivalents</b>	<b>470,128</b>	<b>3,317</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>2,576,982</b>	<b>2,573,665</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 3,047,110</b>	<b>\$ 2,576,982</b>
Supplemental Disclosures of Cash Flow Information:		
Interest capitalized to loan payable	\$ -	\$ 14,399
Interest paid	\$ 103,899	\$ 96,657

*See accompanying notes to financial statements.*

# Casa de Amparo

## Notes to Financial Statements

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### 1. Organization and Summary of Significant Accounting Policies

#### *Nature of Activities*

Casa de Amparo (the “Organization”) was established in 1978 in California as a non-profit corporation and is recognized as a 501(c)(3) Tax Exempt organization by the IRS. Casa de Amparo’s mission is to support those affected by and at risk of child abuse or neglect through a range of programs and services that promote healing, growth, and healthy relationships.

Casa de Amparo is a community leader, providing programs and collaborative solutions addressing the physical, clinical, social, and emotional effects of child abuse and neglect. The organization currently offers six integrated child abuse prevention/remediation programs: The Hayward Child Development Center, providing therapeutic preschool and childcare as well as parent education; Family Visitation Services, providing supervised visits and promoting healthy family relationships and reunification; Residential Services, providing 24/7 care and supervision, support and therapeutic care for children 6-18 removed from the home due to abuse or neglect; the New Directions transitional housing and support program for former foster youth working toward achieving sustainable independence; the Young Parent Network, providing support to pregnant or parenting youth aged 24 and younger; and Counseling Services, providing trauma-informed therapy and case management for children and families experiencing or at-risk of child abuse. Unique in the community, Casa de Amparo’s Residential Services program serves foster youth ages 6-18 years of age including children with special healthcare needs. The organization’s continuum of services promotes family enrichment, reunification and preservation through programming focused on child and parent education, as well as child abuse prevention and intervention.

In June 2012, Casa de Amparo officially opened the Casa Kids Campus on 11.4 acres owned by the organization in the Twin Oaks Valley area of San Marcos. Residential Services and administrative offices, formerly in Oceanside, are now located on the new campus. Also located on the Casa Kids Campus are apartments for New Directions participants, Inland Family Visitation Services, and Counseling Services. The acres of land on the Casa Kids Campus provide open space for children and families including an open playing field, basketball court, two age-appropriate play structures, barbecue and picnic areas, community gardens, benches, walking paths, and other open sports areas. Convenience, accessibility, welcoming child-friendly interiors, and sustainable landscaping add to a comforting, healing and efficient environment for children and families receiving services throughout Casa de Amparo’s programs. The new facility incorporates design concepts to provide a nurturing and calming environment for children and families. In addition to being LEED (Leadership in Energy and Environmental Design) certified, the campus is ADA (Americans with Disabilities Act) compliant and well equipped to meet the needs of children and families, including children who are medically fragile or who have disabilities. The new campus greatly increases the organization’s capacity to serve greater numbers of children and families throughout San Diego County and to increase and enhance programs to meet evolving needs.

#### *Basis of Presentation*

The financial statements of the Organization have been prepared on the accrual basis of accounting which is in accordance with U.S. generally accepted accounting principles and, accordingly, reflect all significant receivables, payables, and other liabilities.

# Casa de Amparo

## Notes to Financial Statements

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### ***Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### ***Financial Statement Presentation***

The Organization reports information regarding its 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 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.

### ***Accounts Receivable***

Accounts receivable arise in the normal course of operations. It is the policy of management to review the outstanding accounts receivable at year end, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts. No allowance was considered necessary at June 30, 2014 and 2013 as management believes that all amounts are collectible.

### ***Pledges Receivable***

Unconditional promises to give cash and other assets are recognized as contribution revenue and receivables in the period in which the promise is received. Depending on the existence and nature of donor-imposed restrictions, unconditional promises to give are reported either as unrestricted support that increases unrestricted net assets or as restricted support that increases permanently restricted or temporarily restricted net assets.

Pledges that are expected to be collected within one year are recorded at their net realizable value. Pledges that are expected to be collected in future years are discounted to their estimated net present value, see Note 3. After pledges are originally recorded, an allowance for uncollectible pledges may be established based on specific circumstances. No allowance has been made for the years ended June 30, 2014 and 2013.

### ***Investments***

Investments with readily determinable fair values are reported at fair value with realized and unrealized gains and losses included in the change in net assets.

# Casa de Amparo

## Notes to Financial Statements

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### ***Property and Equipment***

Acquisitions of property and equipment of \$5,000 or more are capitalized. Property and equipment are stated at cost, or if donated, at the approximate fair market value at the date of donation. Expenditures for maintenance and repairs are charged against operations. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets of five to 45 years.

	<i>Years</i>
Buildings	20 - 45
Furniture and equipment	5 - 7
Vehicles	5

### ***Valuation of Long-Lived Assets***

Accounting Standards Codification (“ASC”) Topic 360, *Property, Plant, and Equipment* requires that long-lived assets and certain identifiable intangibles to be held and used by the Organization be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

Impairment, which is determined based upon the estimated fair value of the asset, is recorded when estimated undiscounted cash flows expected to be generated by the asset is insufficient to recover its net carrying value. As of June 30, 2014, the Organization did not identify any events or circumstances that would require the recognition of an impairment loss under this standard.

### ***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 statements of activities as net assets released from restrictions.

Revenue from grants/contracts is recognized to the extent of eligible costs incurred up to an amount not to exceed the total grant/contract authorized. Any amounts received in advance are deferred until eligible costs are incurred.

### ***Cash and Cash Equivalents***

The Organization considers cash on hand and short term investments with original maturities of three months or less to be cash and cash equivalents.

## Casa de Amparo

### Notes to Financial Statements

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#### ***Donated Stock***

In accordance with authoritative guidance, investments in equity securities with readily determinable fair market values and all debt securities are reported at fair value with gains and losses included in the statement of activities. Realized gains and losses on the sale of securities are based upon the original cost of the security, as determined by the specific identification method. Unrealized gains and losses represent the change in the fair market value of the individual investments for the year or since the acquisition date if acquired during the year and are recorded in the statement of activities as part of current year operations.

Securities acquired by gift are recorded at their fair market value at the date of the gift. The Organization's policy is to liquidate all gifts of securities immediately upon receipt.

#### ***Reclassification***

Certain amounts in the 2013 financial statements have been reclassified to conform with the 2014 classifications. These reclassifications have no effect on total net assets.

#### ***Contributed Materials and Services***

Contributed materials are recorded at their fair market value where an objective basis is available to measure their value. Such items are capitalized or charged to operations as appropriate. Certain contributed items are auctioned at the Organization's special events. Contributed items are included in the statements of activities as contributions and program and special event expenses. The Organization receives a substantial amount of services donated by volunteers in carrying out the Organization's program services. The services do not meet the criteria as contributions and are, therefore, not recognized in the financial statements.

#### ***Contribution of Long Lived Assets***

Donations of property and equipment are reported as unrestricted support 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 property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

#### ***Income Taxes***

The Organization is a qualified nonprofit organization that 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. This exemption is for all income taxes except for those assessed on unrelated business income, if any. The Organization is not a private foundation.

The Organization uses a loss contingencies approach for evaluating uncertain tax positions and continually evaluates changes in tax law and new authoritative rulings. Management believes that the Organization has no uncertain tax positions. At June 30, 2014 the federal statute of limitations remains open for the 2011 through 2014 tax years. The statute of limitations for the state income tax returns remain open for the 2010 through 2014 tax years.

# Casa de Amparo

## Notes to Financial Statements

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### ***Restricted Cash***

The Organization has restricted cash of \$550,172 and \$303,633 held at Wells Fargo Bank as of June 30, 2014 and 2013, respectively, for capital improvements and payments on the debt related to the Casa Kids Campus.

### ***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.
- 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.

The carrying value of cash, receivables, and payables approximates fair value as of June 30, 2014, due to the relative short maturities of these instruments. The loan payable approximates fair value as the loan was obtained at market value and there have been no significant changes in interest rates.

### ***Functional Allocation of Expenses***

The Organization allocates its expenses on a functional basis among its various programs and supporting services. Expenditures which can be identified with a specific program or support service are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records, space utilized, and estimates made by the Organization's management.

### ***Comparative Totals***

The financial statements include certain prior year summarized comparative information. With respect to the statement of activities, the prior year information is presented in total, not by net asset class. With respect to the statement of functional expenses, the prior year expenses are presented by expense classification in total rather than functional category. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. 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 information was derived.

# Casa de Amparo

## Notes to Financial Statements

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### ***Subsequent Events***

The Organization has evaluated subsequent events through November 6, 2014, which is the date the financial statements were available to be issued.

### **2. Concentration of Credit Risk**

#### ***Cash***

The Organization maintains cash balances at several financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) and the Securities Investor Protection Corporation (SIPC). On May 20, 2009, the Helping Families Save Their Homes Act temporarily increased FDIC deposit insurance limits from \$100,000 to \$250,000 until December 31, 2013. The Dodd-Frank Wall Street Reform Act on July 21, 2010 made the higher limits permanent. The SIPC is a non-profit membership corporation funded by its member securities broker-dealers. The SIPC is not a government agency or regulatory agency. The Organization's uninsured cash balance was \$3,051,722 at June 30, 2014 at top tier rated institutions.

#### ***Revenue and Receivables***

The Organization received approximately 60% and 55% of its revenue from government contracts for the years ended June 30, 2014 and 2013, respectively. Significant revenue from the government contracts includes, for the year ended June 30, 2014, the Organization received \$1,801,489, or 27% of its total revenue for its Foster Care Group Home and \$1,098,916, or 16% of its total revenue for its New Directions program. For the year ended June 30, 2013, the Organization received \$1,290,806 or 23% of its total revenue for its Foster Care Group Home and \$820,877, or 15% of its total revenue for its New Directions program.

Pledges receivable of \$400,000 are due from three individuals or foundations at June 30, 2014. Pledge payments of \$166,805 were collected during the year ended June 30, 2014. Pledges receivable of \$450,000 are due from four individuals at June 30, 2013. Pledge payments of \$272,187 were collected during the year ended June 30, 2013.

### **3. Pledges Receivable**

Pledges receivable consist of the following at June 30:

	2014	2013
Gross pledges receivable	\$ 472,830	\$ 484,635
Less imputed discount	(10,391)	(12,730)
	<b>\$ 462,439</b>	<b>\$ 471,905</b>

Pledges receivable consist of the following:

Due in less than one year	\$ 232,830	\$ 201,465
Due in one to five years	240,000	283,170
	<b>\$ 472,830</b>	<b>\$ 484,635</b>

The net present value for the pledges due in more than one year is discounted at the rate of .93% to 8%.

# Casa de Amparo

## Notes to Financial Statements

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During the year ended June 30, 2010, the Organization received a conditional pledge for up to \$2,000,000. The pledging organization committed to match contributions designated to the Twin Oaks Building Campaign dollar for dollar not to exceed \$400,000 per year for five years. The Organization has earned and received \$2,000,000 of matching contributions from the pledging organization as of June 30, 2013.

### 4. Assets Held By Others

The Organization's investments consist of endowment funds held by the San Diego Foundation and the Jewish Community Foundation. Both foundations manage a balanced pool portfolio. San Diego Foundation has variance power over the funds. A portion of these funds are considered permanently or temporarily restricted.

The San Diego Foundation's endowment funds are invested in a diversified portfolio which invests 57% in domestic and international equities, 20% in alternative funds, 17% in fixed income, and 6% in real estate. The San Diego Foundation's distribution allocation policy is to disburse 5% annually, based upon endowment principal market value over the last 36 months. These calculations are made on a monthly basis. If the market value of the endowment principal of any fund, at the end of each month, is less than the initial value of all the contributions made to endowment principal, then distributions will be limited to interest and dividends received.

The Jewish Community Foundation's endowment funds are invested in an endowment pool which invests 54% in domestic and international equities, 31% in multi-strategy funds, 10% in fixed income, and 5% in real assets.

The pooled investments are categorized as level 3 because they have no direct observable inputs.

The following table presents the fair value measurement hierarchy and the balanced pool asset allocation at June 30, 2014 and 2013:

<u>June 30, 2014</u>	Level 1	Level 2	Level 3	Total
Endowment Investment Pool - San Diego Foundation	\$ -	\$ -	\$ 214,607	\$ 214,607
Endowment Investment Pool - Jewish Community Foundation	-	-	191,243	191,243
<u>Fair value, end of year</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 405,850</u>	<u>\$ 405,850</u>
<u>June 30, 2013</u>	Level 1	Level 2	Level 3	Total
Endowment Investment Pool - San Diego Foundation	\$ -	\$ -	\$ 187,084	\$ 187,084
Endowment Investment Pool - Jewish Community Foundation	-	-	149,798	149,798
<u>Fair value, end of year</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 336,882</u>	<u>\$ 336,882</u>

**Casa de Amparo**  
**Notes to Financial Statements**

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Changes in the fair value of level 3 investments from the balanced pool assets for the year ended June 30, 2014 and 2013 are as follows:

<u>June 30, 2014</u>	San Diego Foundation	Jewish Community Foundation	Total
Fair value, beginning of year	\$ 187,084	\$ 149,798	\$ 336,882
Contributions	-	21,262	21,262
Change in value	27,523	20,183	47,706
<b>Fair value, end of year</b>	<b>\$ 214,607</b>	<b>\$ 191,243</b>	<b>\$ 405,850</b>

<u>June 30, 2013</u>	San Diego Foundation	Jewish Community Foundation	Total
Fair value, beginning of year	\$ 171,312	\$ 62,720	\$ 234,032
Contributions	-	82,120	82,120
Change in value	15,772	4,958	20,730
<b>Fair value, end of year</b>	<b>\$ 187,084</b>	<b>\$ 149,798</b>	<b>\$ 336,882</b>

## 5. Property and Equipment

Property and equipment consist of the following at June 30:

	2014	2013
Land	\$ 916,587	\$ 916,587
Buildings	13,628,685	13,628,685
Furniture and equipment	155,803	155,803
Vehicles	207,111	112,285
	<b>14,908,186</b>	<b>14,813,360</b>
Less accumulated depreciation	(1,223,779)	(836,988)
	<b>\$ 13,684,407</b>	<b>\$ 13,976,372</b>

Depreciation and amortization expense related to property and equipment was \$386,791 and \$388,766 for the years ended June 30, 2014 and 2013, respectively.

## 6. Loan Payable

During fiscal year 2013, permanent financing of the Casa Kids Campus was secured in the form of a loan, combined with an interest rate swap, entered into with Wells Fargo Bank effective August 1, 2012. The loan totaled \$3,524,631 with 30% of the amount being at a variable rate of LIBOR plus 2.5 percentage points and the remaining 70% at a fixed rate of 3.51%. The loan is for a period of five years. The swap is used to fix the variable rate loan amount at an interest rate of 3.51%. The original notional amount of the swap was \$2,467,242 and the general terms are to receive the LIBOR floating amount and pay fixed interest. The Organization is accounting for the derivative contract according to ASC 815 which requires a derivative contract to be recorded as an asset or liability on the balance sheet at its fair value. Gains or losses will be recorded currently in earnings. The notional amount of the swap as of June 30, 2014 and 2013 was \$2,309,716 and \$2,396,862, respectively. The fair value of the swap has been recorded as a liability and totals

# Casa de Amparo

## Notes to Financial Statements

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\$20,014 and \$12,193 at June 30, 2014 and 2013, respectively. Principle payments on the loan for the first two months of fiscal year 2014-2015 are \$10,438 per month and for the remaining ten months are \$10,836 per month. The loan payable balance as of June 30, 2014 and June 30, 2013 was \$3,114,003 and \$3,238,490, respectively. The Organization is in compliance with all covenants at June 30, 2014. The loan payable is secured by the Casa Kids Campus.

The aggregate principal payments due under the loan are as follows:

<i>Years ending June 30,</i>	
2015	\$ 129,236
2016	134,172
2017	2,850,595
	<hr/>
	\$ 3,114,003

### 7. Note Payable

The Organization has a loan agreement that was executed on June 10, 2005 with the City of Oceanside that was used to finance costs of the child development and family services center in Ivey Ranch. The note matures June 11, 2015. Principal and annual accrued interest of 5% is due at maturity. The loan and accrued interest will be forgiven June 11, 2015 if the Organization complies with all restrictions and encumbrances as noted in the loan agreement. The note is secured by the Organization's assets. The outstanding balance was \$45,606 as of June 30, 2014 and 2013, respectively.

### 8. Contingencies and Commitments

#### *Government Contracts*

The Organization receives a significant portion of its revenues from government contracts which are subject to audits. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. Management believes that any liability which may result from these audits is not significant.

#### *Operating Leases*

The Organization leased program facilities and administrative offices under non-cancelable operating leases which expire at various dates through July 2017. The Organization also leases office equipment under an operating lease which expires April 2017. Total rent expense was \$250,715 and \$150,821 for the years ended June 30, 2014 and 2013, respectively.

Future minimum lease payments under operating leases are due as follows:

<i>Years ending June 30,</i>	
2015	\$ 49,848
2016	44,397
2017	47,636
2018	3,559
	<hr/>
	\$ 145,440

# Casa de Amparo

## Notes to Financial Statements

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The Organization leases real property from the City of Oceanside located at Ivey Ranch Park. The Organization constructed a facility on the Ivey Ranch property that is used for the Haywood Child Development Center. The lease commenced in 2007 with a term of 35 years and an option to extend an additional 25 years. Rent is free as long as the facility is used exclusively to provide child development, care, education, family visitation and counseling services. The unamortized fair value of the free rent is reported as land lease in the statements of financial position. Amortization of the free use of land was \$53,193 and \$53,193 for the years ended June 30, 2014 and 2013, respectively.

### **9. Temporarily Restricted Net Assets**

Temporarily restricted net assets were comprised of the following as of June 30:

	2014	2013
Land Lease - Ivey Ranch	\$ 1,338,696	\$ 1,391,889
Pledges Restricted Due to Time	100,000	-
Permanently Restricted Investment Earnings	39,323	29,980
	<b>\$ 1,478,019</b>	<b>\$ 1,421,869</b>

Net assets in the amounts of \$519,868 and \$636,917 were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors for the years ended June 30, 2014 and 2013, respectively.

### **10. Permanently Restricted Net Assets**

Permanently restricted net assets were made up of the initial principal of two endowments held at the San Diego Foundation as follows as of June 30:

	2014	2013
Teppler Endowment	\$ 12,738	\$ 12,738
Satler Endowment	50,000	50,000
	<b>\$ 62,738</b>	<b>\$ 62,738</b>

The purpose of the permanently restricted net assets is to support the general mission of the Organization.

### **11. Endowment Investments**

Authoritative guidance requires the Organization to classify a portion of a donor-restricted endowment fund of perpetual duration as permanently restricted net assets. Specifically, the portion classified as permanently restricted shall be (a) the amount of the fund that must be retained permanently per explicit donor stipulations or (b) in the absence of such stipulations, the amount which the Organization board determines must be retained (preserved) permanently consistent with the *Uniform Prudent Management of Institutional Funds Act* ("UPMIFA").

In accordance with authoritative guidance, the amount that is classified as permanently restricted net assets is not reduced by losses on investments of the fund or by the Organization's appropriations from the fund unless required by the donor. Furthermore, the portion of the fund

## Casa de Amparo

### Notes to Financial Statements

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that is not classified as permanently restricted net assets must be classified as temporarily restricted net assets until appropriated for expenditure by the Organization. Such appropriation is deemed to occur upon the Organization's governing board's approval of expenditures in the current period. Once the appropriation for expenditure has occurred, the appropriated amount is reclassified to unrestricted net assets.

UPMIFA states that, absent explicit donor instructions to the contrary, assets in an endowment fund are donor-restricted assets until appropriated by the Organization. The Organization interprets this to mean that all earnings on a donor-restricted endowment gift are restricted assets. As such, per authoritative guidance, such earnings are classified as temporarily restricted net assets (time restricted) until appropriated by the Organization.

UPMIFA became effective in California for endowment funds existing on or established after January 1, 2009. The law defines an endowment fund to mean an institutional fund (excluding assets that an institution designate as an endowment fund for its own use) that, under the terms of a gift instrument, is not wholly expendable by the institution on a current basis. The law establishes various factors for the Organization to consider in its determination as to whether to appropriate or accumulate the endowment fund.

Absent explicit donor instructions to the contrary, the Organization interprets UPMIFA to have eliminated the historic dollar value limitation when considering endowment spending, instead providing guidelines for such spending (referred to as "appropriation" in 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
- (5) The expected total return from income and the appreciation of investments
- (6) Other resources of the Organization
- (7) The investment policy of the Organization

Due to the relatively small size of its endowment, the Organization has not enacted a policy of spending principal or principal appreciation of the funds. The Organization has invested the funds for total return and is limiting spending to interest and dividends to enhance the growth of the funds. The Organization believes it is beneficial to defer endowment spending to more rapidly increase the endowment to a size that will have a meaningful impact in stabilizing the revenues of the Organization.

The Organization considers the value of the endowment gift to be considered for appropriation under UPMIFA to be equal to the sum of the original gift (and any subsequent donations) plus accumulated investment earnings, less accumulated investment losses and appropriations for expenditure by the Organization at any point in time. Thus, pursuant to this interpretation of UPMIFA, the total value of the Organization's donor-restricted endowment funds was \$102,061 and \$89,034 at June 30, 2014 and 2013, respectively.

Although the Organization believes that the historic dollar value is not required by UPMIFA in the determination of the endowment spending, the Organization's governing board believes that, absent explicit donor instructions to the contrary, it is appropriate for the Organization to permanently retain the historic dollar value of the donor-restricted endowment gifts as permanently restricted net assets.

## Casa de Amparo

### Notes to Financial Statements

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Endowment and board-designated endowment funds are invested with a strong equity bias towards significant diversification across investments with fundamentally different risk characteristics. In general, assets are invested in funds that provide liquidity and diversification of security specific risk at reasonable cost. The funds are invested with a long-term horizon without attempting to time market movements. Allocations to asset classes are maintained in accordance with the long-term policy targets and ranges approved by the Operations Committee and the Board of Directors.

Endowment net asset composition by type of fund for the year ended June 30, 2014 is as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Board-designated Donor-restricted	\$ 303,789	\$ 39,323	\$ 62,738	\$ 303,789 102,061
<b>Total Funds</b>	<b>\$ 303,789</b>	<b>\$ 39,323</b>	<b>\$ 62,738</b>	<b>\$ 405,850</b>

The following reflects the changes in invested endowment assets for the year ended June 30:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment assets, June 30, 2012	\$ 152,280	\$ 19,014	\$ 62,738	\$ 234,032
Investment return:	13,448	7,282	-	20,730
Net depreciation <i>(realized and unrealized)</i>	-	-	-	-
Total Investment return	13,448	7,282	-	20,730
Board designated additions	82,120	-	-	82,120
Appropriation of endowment assets for expenditure	-	-	-	-
Endowment assets, June 30, 2013	\$ 247,848	\$ 26,296	\$ 62,738	\$ 336,882
Investment return:	34,679	13,027	-	47,706
Net depreciation <i>(realized and unrealized)</i>	-	-	-	-
Total Investment return	34,679	13,027	-	47,706
Board designated additions	21,262	-	-	21,262
Appropriation of endowment assets for expenditure	-	-	-	-
Endowment assets, June 30, 2014	<b>\$ 303,789</b>	<b>\$ 39,323</b>	<b>\$ 62,738</b>	<b>\$ 405,850</b>

## 12. Pension Plan

The Organization sponsors a non-contributory 403(b) retirement plan covering all employees who have completed 90 days of eligible service. Contributions to the retirement plan are at the discretion of each employee. There were no contributions by the Organization for the years ended June 30, 2014 and 2013, respectively.

## **Supplemental Information**

## Casa de Amparo

### Schedule of Expenditures of Federal, State and Other Awards

Federal/Pass-Through Grantor and Program Title	Federal CFDA Number	Agency or Pass-Through Grantor No.	Expenditures
<b>FEDERAL AWARDS</b>			
<b>U.S. Department of Health and Human Services</b>			
Pass-through County of San Diego Health and Human Services:			
Foster Care Title IV-E	93.658	n/a	\$ 262,454
Promoting Safe and Stable Families - Family Visitation Program	93.556	541538	94,759
Stephanie Tubbs Jones Welfare Services Program - Family Visitation Program	93.645	541538	26,567
<b>Total Pass-through County of San Diego Health and Human Services</b>			<b>383,780</b>
Pass-through California Department of Education			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CCTR3210	29,433
Child Care and Development Block Grant	93.575	CCTR3210	14,039
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CSPP3420	3,288
Child Care and Development Block Grant/ Entitlement Grants	93.575	CSPP3420	1,569
<b>Total Pass-through California Department of Education</b>			<b>48,329</b>
Pass-through Metropolitan Area Advisory Committee:			
Head Start	93.600	09CH0028	93,847
<b>Total U.S. Department of Health and Human Services</b>			<b>525,956</b>
<b>U.S. Department of Housing and Urban Development</b>			
Pass-through City of Carlsbad CDBG:			
Community Development Block Grant	14.218	n/a	5,000
<b>Total U.S. Department of Housing and Urban Development</b>			<b>5,000</b>
<b>U.S. Department of Agriculture</b>			
Pass-through California Department of Education			
Child and Adult Care Food Program	10.558	n/a	26,328
<b>Total U.S. Department of Agriculture</b>			<b>26,328</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 557,284</b>

*See independent auditor's report and notes to Schedule of Expenditures of Federal, State and Other Awards*

## Casa de Amparo

### Schedule of Expenditures of Federal, State and Other Awards

Federal/Pass-Through Grantor and Program Title	Federal CFDA Number	Agency or Pass-Through Grantor No.	Expenditures
<b>STATE AWARDS</b>			
<b>California Department of Education</b>			
General Child Care and Development Program	n/a	CCTR3210	\$ 48,110
California State Preschool Program	n/a	CSPP3420	80,370
<b>Total California Department of Education</b>			<b>128,480</b>
<b>California Department of Social Services</b>			
Foster Care Group Home	n/a	n/a	681,636
Transitional Housing Program Plus	n/a	524015	810,916
Transitional Youth Housing	n/a	544529	288,000
<b>Total California Department of Social Services</b>			<b>1,780,552</b>
<b>California Department of Mental Health</b>			
Early and Periodic Screening, Diagnosis, and Treatment	n/a	44796	200,534
<b>California Department of Child Welfare Services</b>			
Family Visitation Program	n/a	541538	208,614
<b>San Diego County Office of Education</b>			
First 5 San Diego Quality Preschool Initiative	n/a	1314279	59,040
<b>Total Other State Awards</b>			<b>468,188</b>
<b>Total Expenditures of State Awards</b>			<b>\$ 2,377,220</b>
<b>OTHER AWARDS - County and Local</b>			
County - Foster Care Group Home	n/a	n/a	\$ 857,399
County and Other - Early and Periodic Screening, Diagnosis, and Treatment	n/a	44796	217,966
<b>Total Expenditures of Other Awards - County and Local</b>			<b>\$ 1,075,365</b>
<b>Total Expenditures of Federal, State and Other Awards</b>			<b>\$ 4,009,869</b>

*See independent auditor's report and notes to Schedule of Expenditures of Federal, State and Other Awards*

## Casa de Amparo

### **Notes to Schedule of Expenditures of Federal, State and Other Awards**

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#### ***Note 1 - Basis of Presentation***

The accompanying Schedule of Federal, State and Other Awards (the "Schedule") includes the federal grant activity of Casa de Amparo under programs of the federal government for the year ended June 30, 2014. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the Schedule presents only a selected portion of the operations of Casa de Amparo, it is not intended to and does not present the financial position, changes in net assets or cash flows of Casa de Amparo.

The accompanying Schedule of Federal, State and Other Awards includes non-federal grants. The non-federal grant awards were presented in accordance with the California Department of Education Audit Guide.

#### ***Note 2 - Summary of Significant Accounting Policies***

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the Cost Principles for Non-profit Organizations wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.



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**Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

To the Board of Directors  
**Casa de Amparo**  
San Marcos, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Casa de Amparo (the "Organization"), 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, and have issued our report thereon dated November 6, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mayer Hoffman McCann, P.C.*

San Diego, California  
November 6, 2014



**Mayer Hoffman McCann P.C.**

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**Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance with OMB Circular A-133**

To the Board of Directors  
**Casa de Amparo**  
San Marcos, California

**Report on Compliance for Each Major Federal Program**

We have audited Casa de Amparo's (the "Organization") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the Organization's major federal program for the year ended June 30, 2014. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the Organization's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2014.



## Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Maynor Hoffman McCann, P.C.*

San Diego, California  
November 6, 2014

## Casa de Amparo

### Schedule of Findings and Questioned Costs for Federal Awards

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*Year ended June 30, 2014*

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#### Section I - Summary of Auditor's Results

##### Financial Statements:

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified that are not considered to be material weaknesses? None Reported

Noncompliance material to financial statements noted?

No

##### Federal Awards:

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified that are not considered to be material weaknesses? None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required

to be reported in accordance with section 510(a) of Circular A-133?

No

##### Identification of Major Programs:

U.S. Department of Health and Human Services:

Pass-through, County of San Diego Health and Human Services:

Foster Care - Title IV-E 93.658

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

Yes

#### Section II - Financial Statements Findings

None noted

#### Section III - Federal Award Findings and Questioned Costs

None noted

#### Section IV - Summary Schedule of Prior Year Findings

None noted

## **Supplementary Child Development Services Information**

**Casa de Amparo**  
**Supplementary Child Development Services Information**  
**General Information**

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Full official name of agency:	Casa de Amparo	
Program type:	Child development program	
Project number:	37-B254-00	
Type of agency:	Nonprofit corporation	
Address of agency headquarters:	325 Buena Creek Rd San Marcos, CA 92069	
<u>Program Name</u>	<u>Contract Number</u>	<u>Project Number</u>
California State Preschool Program and General Child Care & Development Program	CSPP3420, CCTR3210	37 - B254-00-9
Name and address of Executive Director:	Tamara Fleck-Myers 325 Buena Creek Road San Marcos, CA 92069	
Name and address of Controller:	Elizabeth Porter 325 Buena Creek Road San Marcos, CA 92069	
Telephone number:	(760) 754-5500	
Period covered by examination:	July 1, 2013 to June 30, 2014	
Number of days of operation of agency:	246	
Scheduled hours of operation each day:	Monday through Friday: 7:00 am to 6:00 pm	

## Casa de Amparo

### Supplementary Child Development Services Information Combining Statement of Activities

Year ended June 30, 2014	California Department of Education			Other Programs	Total
<b>Revenue and support</b>					
Contract revenue	\$ 416,024	\$ 3,895,784	\$ 4,311,808		
Contributions	102,740	1,096,662	1,199,402		
Special events and related contributions	-	640,033	640,033		
In-kind donations	42,522	346,714	389,236		
Interest and other income	4,295	131,349	135,644		
<b>Total revenue and support</b>	<b>565,581</b>	<b>6,110,542</b>	<b>6,676,123</b>		
<b>Expenses</b>					
Salaries	313,282	2,758,732	3,072,013		
Employee benefits	68,304	592,003	660,307		
Supplies	24,126	91,495	115,621		
Telephone and postage	2,435	28,111	30,546		
Occupancy	23,313	424,246	447,559		
Transportation	1,924	99,131	101,055		
Training, meetings, other	1,778	26,294	28,072		
Administrative overhead	30,784	295,911	326,695		
Other services and operating expenses	2,243	187,943	190,186		
Equipment expense	31,704	54,781	86,485		
Depreciation and amortization	62,348	343,318	405,666		
Interest expense	1,480	103,255	104,735		
In-kind and special events	42,522	497,575	540,097		
<b>Total expenses</b>	<b>606,243</b>	<b>5,502,794</b>	<b>6,109,037</b>		
<b>Increase (decrease) in net assets</b>	<b>\$ (40,662)</b>	<b>\$ 607,748</b>	<b>\$ 567,086</b>		

## Casa de Amparo

### Supplementary Child Development Services Information

Project No: 37-B254-00-9

Contract No: CSPP3420 and CCTR3210

### California State Preschool Program and General Child Care & Development Program Schedule of Expenditures by State Categories

<i>Year ended June 30, 2014</i>	<i>Reimbursable</i>	<i>Non-Reimbursable</i>
1000 Certificated salaries	\$ 198,298	\$ -
2000 Classified salaries	114,984	-
3000 Employee benefits	68,304	-
4000 Books and supplies	53,069	-
5000 Services and other operating expenses	35,197	322
6400 New equipment	-	-
Depreciation	-	28,128
Indirect Cost Rate Percentage 7%	30,784	-
Amortization of free use of land	-	34,220
In-kind expenses	-	42,937
<b>Total expenditures</b>	<b>\$ 500,636</b>	<b>\$ 105,607</b>

We have examined the claims filed for reimbursement and the original records supporting the transactions recorded under the contracts listed above to an extent considered necessary to assure ourselves that the amounts claimed by the contractor were eligible for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.

**Casa de Amparo**  
**Supplementary Child Development Services Information**  
**Reconciliation of Schedule of Expenditures by State Categories to**  
**Expenses Recorded in the Statement of Activities**

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<i>Year ended June 30, 2014</i>	California State Preschool Program and General Child Care & Development Program	Total Child Development Grants
Total Reimbursable Expenditures	\$ 500,636	\$ 500,636
Adjustments to reconcile total expenses charged to grants to expenses recorded in the statement of activities:		
Various expenses related to personnel activities not charged to grants, but expensed in the financial statements	322	322
In-kind expenses and special events not charged to grants, but expensed in the financial statements	42,937	42,937
Depreciation of childcare center not charged to grants, but expensed in the financial statements	28,128	28,128
Amortization of free use of land not charged to grants, but expensed in the financial statements	34,220	34,220
Total youth program expenses in the statement of activities	\$ 606,243	\$ 606,243

## **Casa de Amparo**

**Project No: 37-B254-00-9**

**Contract No: CSPP3420 and CCTR3210**

**California State Preschool Program and General Child Care & Development Program**

### **Schedule of Equipment Expenditures Utilizing Contract Funds**

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*Year ended June 30, 2014*

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Expenditures Under \$7,500 Unit Cost		Expenditures Over \$7,500 Unit Cost with CDD Approval		Expenditures Over \$7,500 Unit Cost Without CDD Approval	
Cost	Item	Cost	Item	Cost	Item
None		None		None	

## **Casa de Amparo**

**Project No: 37-B254-00-9**

**Contract No: CSPP3420 and CCTR3210**

**California State Preschool Program and General Child Care & Development Program**

**Schedule of Repair and Renovation Expenditures**

---

*Year ended June 30, 2014*

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**No repair or renovation expenditures were incurred in the fiscal year ended June 30, 2014.**

## Casa de Amparo

Project No: 37-B254-00-9

Contract No: CSPP3420 and CCTR3210

California State Preschool Program and General Child Care & Development Program

### Schedule of Administrative Costs

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<i>Year ended June 30,</i>	2014	
Salaries, benefits and overhead	\$	30,784
Total expenditures	\$	30,784

**AUDITED ATTENDANCE AND FISCAL REPORT**  
**for California State Preschool Programs**

Agency Name: Casa de Amparo Vendor No. B254  
Fiscal Year Ended: June 30, 2014 Contract No. CSPP3420  
Independent Auditor's Name: Mayer Hoffman McCann P.C.

<b>SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT</b>	<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>	<b>COLUMN D</b>	<b>COLUMN E</b>
	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Three and Four Year Olds</i>					
Full-time-plus	-		-	1.1800	-
Full-time	1,140	18	1,158	1.0000	1,158.000
Three-quarters-time	488	(4)	484	0.7500	363.000
One-half-time	1,088	(14)	1,074	0.6172	662.873
<i>Exceptional Needs</i>					
Full-time-plus	-		-	1.4160	-
Full-time	7		7	1.2000	8.400
Three-quarters-time	11		11	0.9000	9.900
One-half-time	-		-	0.6172	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus	-		-	1.2980	-
Full-time	-		-	1.1000	-
Three-quarters-time	-		-	0.8250	-
One-half-time	-		-	0.6172	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-		-	1.2980	-
Full-time	215		215	1.1000	236.500
Three-quarters-time	120		120	0.8250	99.000
One-half-time	12		12	0.6172	7.406
<i>Severely Disabled</i>					
Full-time-plus	-		-	1.7700	-
Full-time	-		-	1.5000	-
Three-quarters-time	-		-	1.1250	-
One-half-time	-		-	0.6172	-
<b>TOTAL DAYS OF ENROLLMENT</b>	<b>3,081</b>	<b>-</b>	<b>3,081</b>		<b>2,545.079</b>
<b> DAYS OF OPERATION</b>	<b>248</b>	<b>-</b>	<b>248</b>		
<b> DAYS OF ATTENDANCE</b>	<b>3,057</b>	<b>-</b>	<b>3,057</b>		

NO NONCERTIFIED CHILDREN - Check this box, omit page 2, and continue to Section III if no noncertified children were enrolled in the program

Comments - If necessary, attach additional sheets to explain adjustments:

See letter of recommendations. Revenue and expenses are combined with Contract No. CCTR3210 on pages 42-43.

**AUDITED ATTENDANCE AND FISCAL REPORT  
for California State Preschool Programs**

Agency Name: <u>Casa de Amparo</u>	Vendor No. <u>B254</u>				
Fiscal Year Ended: <u>June 30, 2014</u>	Contract No. <u>CSPP3420</u>				
<b>SECTION II - NONCERTIFIED CHILDREN</b> Report all children who were not certified, but who were served at the same sites as certified children.	<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>	<b>COLUMN D</b>	<b>COLUMN E</b>
	CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<b>DAY OF ENROLLMENT</b>					
<i>Three and Four Year Olds</i>					
Full-time-plus	-		-	1.1800	-
Full-time	1,332		1,332	1.0000	1,332.000
Three-quarters-time	-		-	0.7500	-
One-half-time	-		-	0.6172	-
<i>Exceptional Needs</i>					
Full-time-plus	-		-	1.4160	-
Full-time	-		-	1.2000	-
Three-quarters-time	-		-	0.9000	-
One-half-time	-		-	0.6172	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus	-		-	1.2980	-
Full-time	-		-	1.1000	-
Three-quarters-time	-		-	0.8250	-
One-half-time	-		-	0.6172	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-		-	1.2980	-
Full-time	-		-	1.1000	-
Three-quarters-time	-		-	0.8250	-
One-half-time	-		-	0.6172	-
<i>Severely Disabled</i>					
Full-time-plus	-		-	1.7700	-
Full-time	-		-	1.5000	-
Three-quarters-time	-		-	1.1250	-
One-half-time	-		-	0.6172	-
<b>TOTAL DAYS OF ENROLLMENT</b>	<b>1,332</b>	<b>-</b>	<b>1,332</b>	<b>1,332.000</b>	
Comments - If necessary, attach additional sheets to explain adjustments: See letter of recommendations. Revenue and expenses are combined with Contract No. CCTR3210 on pages 42-43.					

**AUDITED ATTENDANCE AND FISCAL REPORT**  
**for Child Development Programs**

Agency Name: Casa de Amparo Vendor No. B254  
Fiscal Year Ended: June 30, 2014 Contract No. CCTR3210  
Independent Auditor's Name: Mayer Hoffman McCann P.C.

<b>SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT</b>	<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>	<b>COLUMN D</b>	<b>COLUMN E</b>
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Infants (up to 18 months)</i>					
Full-time-plus				2.006	
Full-time	-		-	1.700	-
Three-quarters-time	-		-	1.275	-
One-half-time	-		-	0.935	-
<i>FCCH Infants (up to 18 months)</i>					
Full-time plus	-		-	1.652	-
Full-time	-		-	1.400	-
Three-quarters-time	-		-	1.050	-
One-half-time	-		-	0.770	-
<i>Toddlers (18 up to 36 months)</i>					
Full-time-plus	-		-	1.652	-
Full-time	1,559	10	1,569	1.400	2,196.600
Three-quarters-time	446	(9)	437	1.050	458.850
On-half-time	102	(1)	101	0.770	77.770
<i>Three Years and Older</i>					
Full-time-plus	-		-	1.180	-
Full-time	-		-	1.000	-
Three-quarters-time	-		-	0.750	-
One-half-time	-		-	0.550	-
<i>Exceptional Needs</i>					
Full-time-plus	-		-	1.416	-
Full-time	-		-	1.200	-
Three-quarters-time	-		-	0.900	-
One-half-time	-		-	0.660	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus	-		-	1.298	-
Full-time	-		-	1.100	-
Three-quarters-time	-		-	0.825	-
One-half-time	-		-	0.605	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus	-		-	1.298	-
Full-time	-		-	1.100	-
Three-quarters-time	-		-	0.825	-
One-half-time	-		-	0.605	-
<i>Severely Disabled</i>					
Full-time-plus	-		-	1.770	-
Full-time	-		-	1.500	-
Three-quarters-time	-		-	1.125	-
One-half-time	-		-	0.825	-
<b>TOTAL DAYS OF ENROLLMENT</b>	<b>2,107</b>	<b>-</b>	<b>2,107</b>		<b>2,733.220</b>
<b>DAYS OF OPERATION</b>	<b>248</b>		<b>248</b>		
<b>DAYS OF ATTENDANCE</b>	<b>2,105</b>		<b>2,105</b>		

NO NONCERTIFIED CHILDREN - Check this box, omit page 2, and continue to Section III if no noncertified children were enrolled in the program.

Comments - If necessary, attach additional sheets to explain adjustments:

See letter of recommendations.

<b>AUDITED ATTENDANCE AND FISCAL REPORT for Child Development Programs</b>			
Agency Name: <u>Casa de Amparo</u>	Vendor No. <u>B254</u>		
Fiscal Year End: <u>June 30, 2014</u>	Contract No. <u>CCTR3210</u> Insert Any Commingled Contract No. <u>CSPP3420</u>		
<b>SECTION III - REVENUE</b>		<b>COLUMN A</b>	<b>COLUMN B</b>
		CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)
RESTRICTED INCOME			CUMULATIVE FISCAL YEAR PER AUDIT
Child Nutrition Programs	\$26,328	\$0	\$26,328
County Maintenance of Effort (EC § 8279)			0
Uncashed Checks to Providers			0
Other (Specify):			0
	<b>Subtotal</b>	\$26,328	\$0
Transfer from Reserve	Contract #		0
	Contract #		0
Family Fees for Certified Children			0
CCTR Program	Contract # 3210	2,397	2,397
CSPP Full-Day Program	Contract # 3420	1,479	1,479
CSPP Part-Day Program	Contract #		0
Interest Earned on Apportionments	Contract #		0
	Contract #		0
UNRESTRICTED INCOME			
Family Fees for Noncertified Children			0
Head Start Program (EC § 8235(b))		95,412	(1,565)
Other (Specify):			0
	<b>TOTAL REVENUE</b>	\$125,616	(\$1,565)
			\$124,051
<b>SECTION IV - REIMBURSABLE EXPENSES</b>			
Direct Payments to Providers (FCCH Only)		\$0	\$0
1000 Certificated Salaries		198,359	(61)
2000 Classified Salaries		114,984	
3000 Employee Benefits		68,304	
4000 Books and Supplies		25,624	27,445
5000 Services and Other Operating Expenses		54,793	(19,596)
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Replacement Equipment (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Budget Impasse Credit	Contract #		0
	Contract #		0
Indirect Costs.	Rate: 6.55% (Rate is Self-Calculating)	26,933	3,851
			30,784
	<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	\$488,997	\$11,639
			\$500,636
TOTAL ADMINISTRATIVE COSTS (included in section IV above)		\$26,933	\$3,851
FOR CDE-A&I USE ONLY:			
Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Early Education and Support Division:			
Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):	COMMENTS - If necessary, attach additional sheets to explain adjustments:		
<input type="checkbox"/> YES	Independent Auditor adjusted days of enrollment for contract CSPP3420 as full-time was understated by eighteen days due to four days incorrectly recorded as three-quarters-time and fourteen days incorrectly recorded as one-half-time. Independent Auditor adjusted days of enrollment for contract CCTR3210 as full-time was understated by ten days due to nine days incorrectly recorded as three-quarters-time and one day incorrectly recorded as one-half-time.		
<input checked="" type="checkbox"/> NO - Explain any discrepancies.	See letter of recommendations. Revenue and expenses above include Contract No. CSPP3420.		
Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):			
<input checked="" type="checkbox"/> YES			
<input type="checkbox"/> NO - Explain any discrepancies.			
<input type="checkbox"/> NO SUPPLEMENTAL REVENUES OR EXPENSES - Check this box and omit page 4 if there are no supplemental revenues or expenses to report.			

**AUDITED ATTENDANCE AND FISCAL REPORT**  
**for Child Development Programs**

Agency Name: Casa de Amparo Vendor No. B254

Fiscal Year End: June 30, 2014 Contract No. CCTR3210

Insert Any Commingled Contract Number CSPP3420

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
<b>SECTION V - SUPPLEMENTAL REVENUE</b>			
Enhancement Funding	\$48,478	\$10,562	\$59,040
Other (Specify): Contributions, Other Revenue	56,714	106,031	162,745
Other (Specify): In-kind	0	42,522	42,522
Other (Specify): Gift cards	0	415	415
<b>TOTAL SUPPLEMENTAL REVENUE</b>	<b>\$105,192</b>	<b>\$159,530</b>	<b>\$264,722</b>

**SECTION VI - SUPPLEMENTAL EXPENSES**

EXPENSES RELATED TO SUPPLEMENTAL REVENUE			
1000 Certificated Salaries	\$0	\$0	\$0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies			0
5000 Services and Other Operating Expenses	322		322
6000 Equipment/Other Capital Outlay			0
Depreciation or Use Allowance	62,348		62,348
Indirect Costs			0
Other (Specify):			0
<b>NONREIMBURSABLE EXPENSES</b>			
6100-6500 Nonreimbursable Capital Outlay			0
Other: e.g., Entertainment Expenses			0
Other (Specify): In-Kind	42,522		42,522
Other (Specify): Gift cards	0	415	415
<b>TOTAL SUPPLEMENTAL EXPENSES</b>	<b>\$105,192</b>	<b>\$415</b>	<b>\$105,607</b>

COMMENTS - If necessary, attach additional sheets to explain adjustments:

See letter of recommendations. Revenue and expenses above include Contract No. CSPP3420.

## Casa de Amparo

### Schedule of Findings and Recommendations for the Child Development Services

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#### Financial Reporting Findings

None noted

#### Compliance

#### Child Development Programs Findings

None noted

#### Status of Prior Year Findings and Recommendations

##### 2013-01 A required Notice of Action was not contained in the Family Data File

Information on Federal and/or State Program(s) - Child Development Programs  
CSPP2434 and CCTR2225

Criteria - Child Care & Development Funding Terms and Conditions the contractor shall complete a Notice of Action, Recipient of Services when changes are made to the service agreement. Such changes may include, but are not limited to, an increase or decrease in parent fees, an increase or decrease in the amount of services, or termination of services. The Notices of Action ("NOA") forms are to be retained in the Family Data File for each participant.

Condition - During testing of reporting, the prior auditors noted the following exceptions:

- One of the five children tested in the eligibility testing did not have a Notice of Action for his termination of services within his Family Data File.

Questioned Costs - None

Context - This is a condition identified per review of the Organization's compliance with specified requirements.

Effect - The Organization was not in compliance with the Funding Terms and Conditions of the contracts.

Cause - The CD Form 7617, Notices of Action was not completed and/or retained in the family data file.

Recommendation - The prior auditors recommended that the Organization develop policies and procedures to ensure all required forms are maintained within each child's family data file.

Views of Responsible Officials and Planned Corrective Actions - The Manager of the Child Development Center, who was employed at the time the missing NOA was due, is no longer with Casa de Amparo. The current Child Development Center Manager has gone through all family data files for current participants to ensure they are complete. A Child Development Center checklist is prepared by the Child Development Center manager for each file to verify all required documents, including NOAs, are maintained. An administrative Quality Assurance Plan and a site specific Child Development Center Quality Assurance Plan are in place and address Child Development Center chart audits. The Child Development Center Manager and the Director of Community Programs have been trained on and are responsible for the implementation of the Child Development Center Quality Assurance Plan, including chart audits.

Current status - The Organization successfully implemented additional control procedures to ensure all required forms are maintained within each child's family data file.

**SMCF Resolution No. GFC 2015-02**

**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 proposal received by the San Marcos Community Foundation Grant Funding Committee prior to the July 1, 2015, Mini-Grant submittal deadline established by the San Marcos Community Foundation 2015 schedule of meetings; and

**WHEREAS**, the San Marcos Community Foundation Grant Funding Committee did, at its July 8, 2015, 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 amounts specified:

<u>REQUESTING ORGANIZATION</u>	<u>GRANT AWARD</u>
Meals-on-Wheels Greater San Diego, Inc.	\$1,500.00
Solutions for Change, Inc.	\$1,500.00

**BE IT FURTHER RESOLVED**, that 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 each of the above-referenced requests meets applicable legal requirements for funding as a non-profit activity and conforms to Foundation policies pertaining to grant awards.

SMCF Resolution GFC 2015-02  
July 8, 2015  
Page Two

**PASSED AND ADOPTED** by the San Marcos Community Foundation Grant Funding Committee, at a regular meeting thereof, this 8th day July, 2015, 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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Wendy Kaserman, Board Secretary

Dated:

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**SAN MARCOS COMMUNITY FOUNDATION  
Grant Cover Page**

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

<b>Project Name:</b> Senior Hunger in San Marcos	<b>Total # of people served:</b> 3,100	<b>Amount Requested:</b> \$1,500
<b>Date Submitted:</b> 7-2-15	<b>Total # of San Marcos residents served:</b> 181	
<b>Non-Profit Organization Name and Address, Website</b> Meals-on-Wheels Greater San Diego, Inc. 2254 San Diego Avenue, #200 San Diego, CA 92110 <a href="http://www.meals-on-wheels.org">www.meals-on-wheels.org</a>	<b>Contact Person – Name, Title &amp; Phone, email</b> Heidi Kone, Development Manager – Grants 619-278-4012/hkone@meals-on-wheels.org	

**Briefly describe your request for funds (to be expanded upon in narrative for regular grant):**

Meals-on-Wheels Greater San Diego, Inc. (MOWGSD) is requesting \$1,500 to purchase food and disposable packaging for meals delivered to homebound seniors living in the City of San Marcos. For Fiscal Year 2014 MOWGSD delivered 17,133 meals to 152 homebound seniors living in the City of San Marcos. The expected growth rate for 2015 for seniors aged 60 years to 84 years is 21% and 47% for seniors aged 85 years and older (SANDAG). Consequently, MOWGSD is expecting a 19% increase in the demand for its services in the City of San Marcos for Fiscal Year 2015. This equates to 20,388 meals.

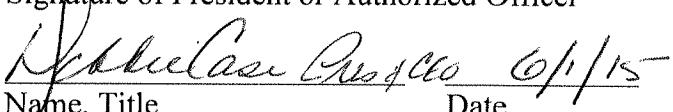
**Briefly describe the significance of your request to the San Marcos community:** MOWGSD's primary mission is to support the independence and well-being of seniors by providing the delivery of affordable fresh meals to homebound seniors living throughout San Diego County. Many seniors experience chronic illnesses and disabilities making activities of daily living difficult. In many cases, seniors will become temporarily and/or permanently homebound. Becoming homebound prevents seniors from performing the most basic activities of daily living such as obtaining food, health care, support services and engagement in social activities. MOWGSD provides the delivery of up to two healthy meals a day to the homes of seniors who are homebound for every day of the week, including holidays. Meal delivery is accompanied by a regular wellness check by trained volunteers with referrals to other providers if necessary. Additionally, MOWGSD volunteers engage each senior in daily social interaction in attempt to alleviate the isolation that occurs from being immobile. As well as being homebound, approximately 84% of seniors served by MOWGSD are considered extremely-low to moderate income according to the Department of Housing and Urban Development (HUD) guidelines for all cities in San Diego County. As a result, MOWGSD subsidizes 60% of all meals served and services provided regardless of a senior's ability to pay and affords additional subsidies to those who are experiencing severe financial constraints.

The positive impact home delivered meals have on seniors and those who care for them are significant. Daily home delivered meals decrease isolation and increase a senior's confidence and security in their ability to age at home. Likewise, daily home delivered meals can maintain and improve the health of homebound seniors by promoting healthier eating habits and an overall sense of feeling healthier. Consequently, the risks associated with aging are decreased and can reduce visits to emergency rooms and hospitals. Health risks that can be reduced included falling, illnesses and diseases exacerbated by food insecurity, and anxiety or depression brought on by isolation and loneliness (Brown School of Public Health. March 2, 2015. More Than A Meal Pilot Research Study).

Please attach the following items.

**Both Mini-Grant & Regular:**

**Expected date project will begin/end:** Date funding is received.

<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> </ol> <p><b>5. 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. Signature of President or Authorized Officer on Application</li> <li>e. Optional: letters of support</li> </ol>	<p><b>Date by which funds will be expended:</b> 90 days</p> <p>Signature of President or Authorized Officer    Name, Title _____ 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: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)

**Total budget for this PROJECT:** **\$54,028**

**Grant Request Amount:** **\$1,500.00**  
*(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).

\$50,000 (Genetech)\*\* C (For all cities in North County)

\$10,000 (Norris Foundation) \*\*C (For all cities in North County)

\$15,000 (Subaru) \*\* C (For all San Diego County)

\$4,000 (San Diego Gas & Electric) \*\* C (For all San Diego County)

MEALS-ON-WHEELS GREATER SAN DIEGO, INC.

FISCAL YEAR 2015 BUDGET

Final Approved

A/C #	Line Item	2015 TOTALS
4300	Program service fees	\$ 1,690,637
4000	Contributions	1,085,250
4003	Gifts in Kind*	265,986
4050	Bequests	-
4100	Private Grants	464,000
4200	Government Grants	62,300
4900	Community Outreach	250,000
4910	Investment Income	107,800
4750	Cause Marketing	18,000
4800	Special Events	395,850
4940	Other Income	12,845
	TOTAL REVENUE	\$ 4,352,667
5000	Salary & wage expense	\$ 1,717,555
5100	Employee benefits	240,568
5200	Pension expense	-
5300	Payroll taxes	156,159
5400	Workers compensation	51,245
5600	Fee for services (non-employee)	133,900
5500	Staff & Board development	5,500
	TOTAL HUMAN RESOURCES	\$ 2,304,927
7000	Food & Packaging	\$ 967,890
	TOTAL FOOD	\$ 967,890
6000	Supplies	33,200
6050	Contracts & leases	84,917
6100	Telecommunications	32,140
6200	Postage & shipping	62,125
6300	Occupancy	187,353
6400	Printing & copying	67,877
6500	Travel	64,462
6605	Donor development	1,000
6650	Volunteer program	7,000
6700	Advertising & marketing	11,222
6800	Equipment < \$1000	2,000
6900	Repair & maintenance	62,055
6920	Special Events	108,205
6925	Gifts in Kind Expense	265,986
6930	General Insurance	49,577
6950	Bank Charges	21,855
6980	Bad Debt Acct.	18,500
7200	Projects Materials & Supplies	-
	TOTAL OPERATING	\$ 1,079,474
	TOTAL EXPENSE	\$ 4,352,291
	NET REV + /< - > EXP	\$ 376

STATE OF CALIFORNIA



FRANCHISE TAX BOARD  
SACRAMENTO, CALIFORNIA 95857

734:665:6-1P.P  
February 25, 1985

Seniors Adult Services Inc.  
ATTN: R. B. Ferguson  
2810 North Ph. Wyo.  
San Diego, CA 92104

EXEMPT LETTER OF GOOD STANDING

CORPORATE NAME

Seniors Adult Services Inc.

CORPORATE NUMBER

0603451

STATUS DATE

02-25-85

The above designated organization is currently exempt from tax under Section 23701  of the Bank and Corporation Tax Law and is in good standing with this office at the present time.

Public Service Information  
Telephone: (800) 852-7050

From Sacramento Metropolitan Area use (916) 355-0370

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: December 29, 2008

MEALS-ON-WHEELS GREATER SAN DIEGO INC  
2254 SAN DIEGO AVE STE 200  
SAN DIEGO CA 92110-2944

**Person to Contact:**

David Slaughter  
ID# 0203346

**Toll Free Telephone Number:**  
877-829-5500

**Employer Identification Number:**  
95-2660509

Dear Sir or Madam:

This is in response to your request of December 17, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in January 1972 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations

Name	Committee	Home Address	Company	Title
Belmer, Ryan	Audit Chair	8537 Mapleton Ct. San Diego, CA 92127	UBS Financial Services Inc.	First VP Investments Portfolio Manager
Browning-Baity, Clara	Finance Committee Member	9439 Gold Coast Dr., #1 San Diego, CA 92126	N/A	Retired Registered Dietitian
Dathe, Stephanie	Marketing & RDC Chair	3043 Meadow Grove Drive San Diego, CA 92110	Encompass	Event Planner
Dethloff, Tyson	Secretary	1246 Trieste Dr San Diego, CA 92107	Allenbrooke Insurance Services, Inc.	Vice President
English, John	Marketing & RDC Committee Member	3409 Addison Street San Diego, CA 92106	NuVasive, Inc.	Director, Legal Affairs
Gramling, Gary	Servicees Committee Member	1150 J St., #506 San Diego, CA 92101	Gramling Construction , Inc.	President
Ives, Gail	Board Development Chair	3096 Evergreen St. San Diego, CA 92110	Union Bank	Sr. Vice President
Katsell, Noah	Chair		DLA Piper	Partner
Levin, Jason	Audit Committee Member		Dos Gringos	Founder/President
McMahon, Kevin	Audit Committee Member	912 Rawhide Court Bonita, CA 91902	McMahon Steel	Vice President/CFO
North, Tom	Marketing & Resource Development	11223 Corte Playa Madera San Diego, CA 92124	North Properties	Realtor
Pavao, Peter	Board Development Member	1750 Plum St., San Diego, CA 92106	SDG & E	Technical Analysis Manager
Pieper, Kristi	Board Development	5937 La Jolla Corona Dr La Jolla, CA 92037	Five K Family Trust	Property Manager
Porter, Nanci	Services Chair & Vice Chair	1711 Calle de Cinco La Jolla, CA 92037	TalentPort Consulting	Chief Talent Officer/ Founder
Ramirez, Diana	Marketing & RDC Committee Member	3609 Wawona Dr. San Diego, CA 92106	Care Innovations	Vice President, Marketing
Rodriguez, Tom	Services Committee Member	710 Gretchen Rd Chula Vista, CA 91910	The Men's Wearhouse	General Manager
Thomas, Peter	Finance Committee Member	11098 Via Temprano San Diego, CA 92124	Retired	Physician
Woods, Hon. Margie G.	Services Committee Member	3582 Garrison St. San Diego, CA 92106	San Diego Superior Court	Judge
<b>Advisory Council (non-voting members)</b>			<b>Company</b>	<b>Title</b>
Baddour, Daralyne			Daralyne Baddour, CPA	CPA

Burzynski, Bill	4660 Sunburst Rd. Carlsbad, CA 92008	Bank of the West	Vice President
Hage, Bonnie	1125 Savoy St San Diego, CA 92107	Philanthropist	
Morse, Karen	485 Zuni Dr. Del Mar, CA 92014	N/A	Retired Pharmacist
Stirling, Jason	12856 Luiseno St. Poway, CA 92064	Pillsbury Law	Senior Associate
Stratton, Cindi	2944 Bayside Walk San Diego, CA 92109	Stratton & Green	Partner
Wichard, Christine	2660 St. Tropez Pl. La Jolla, CA 92037	N/A	Retired
<b>Trustee Emeritus (non-voting members)</b>			
Hermann, John	707 Orange Ave. #B Coronado, CA 92118	N/A	Retired Real Estate
Kronemyer, Nancy	7717 Ludington Pl. La Jolla, CA 92037	N/A	N/A
Ledford, Joy	3336 Curtis San Diego, CA 92106		
Staff		<b>Company</b>	<b>Title</b>
Case, Debbie	3183 Turnberry Way Jamul, Ca 91935	MOWGSD	President/CEO



**SAN MARCOS COMMUNITY FOUNDATION  
Grant Cover Page**

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

Project Name: Solutions Youth Programs  Date Submitted: 6/30/15	Total # of people served: 484  Total # of San Marcos residents served: 24	Amount Requested: \$1,500
<b>Non-Profit Organization Name and Address, Website</b>  Solutions for Change, Inc. 722 W. California Avenue Vista, CA 92083 www.solutionsforchange.org		<b>Contact Person – Name, Title &amp; Phone, email</b>  Tammy Megison Executive Vice-President (760) 941-6545 ext. 304 tammy@solutionsforchange.org

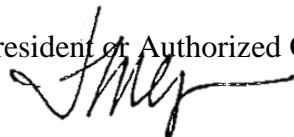
**Briefly describe your request for funds (to be expanded upon in narrative for regular grant):**

Summer is out and Solutions for Change needs your help! Solutions for Change is requesting \$1,500 in support of its *Solutions Youth Programs*, the program where our formerly homeless children gain the skills, knowledge and resources they need to not just persist and exist, but to excel and lead. The grant will help fund our Child Development Specialist, who will be our children and parent's main point person throughout the Summer and into the school year. She will orchestrate field trips, coordinate childcare and provide a supportive, re-learning environment for our children from birth through 18.

**Briefly describe the significance of your request to the San Marcos community:**

We believe the critical issue of our time is family homelessness. Locally, the San Diego Regional Task Force on the Homeless reports there are more than 2,000 homeless children and their parents in San Diego County. The community you serve in San Marcos is sadly not immune to this plight. A good number of the families we serve come from within the San Marcos city limits. 2/3 of those are children, accompanying their parents from shelter to shelter, or living out of their cars, rarely knowing where their next meal will come from.

These children aren't homeless by choice. They didn't make bad decisions, or mistakes, or do anything wrong. Yet they will suffer the devastating consequences of homelessness if we don't act to create new and better options and outcomes. Please join us in investing in their futures and stopping the generational cycle of homelessness in San Marcos and the entire North County region.

Please attach the following items.	Expected date project will begin/end: 8/01/15
<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	Date by which funds will be expended: 12/30/16
<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	Signature of President or Authorized Officer   <u>Tammy Megison, Exec. Vice-President 6/30/15</u> Name, Title Date
	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>

# **SAN MARCOS COMMUNITY FOUNDATION**

## **Budget Worksheet**

<u>Wages and salaries</u>	\$112,715	
(1) <i>Child Development Specialist @ 100% FTE</i>		
(1) <i>Program Coordinator @ 50% FTE</i>		
(6) <i>Case Managers @ 20% FTE</i>		
<u>Personnel benefits @ 30%</u>	\$33,815	
<u>Materials and supplies</u>	\$3,740	
<u>Program expenses and evaluation</u>	\$20,480	
<u>Rent and utilities</u>		
<u>Insurance</u>		
<u>Mileage</u>		
<u>Incentives and Special Events</u>		
<u>Indirect costs @ 15%</u>	\$26,908	
<b>Total Budget for this PROJECT:</b>	<b><u>\$206,298</u></b>	
<b>Grant Request Amount:</b>	<b><u>\$1,500</u></b>	
Is this a challenge grant? <b>NO</b>	Could it be? <b>N/A</b>	
<b>Please list any other funding sources for this project.</b>		
**Indicate if funds are committed (C), conditional (CD), or pending (P).		
<u>\$90,000</u>	Genentech Foundation	** C
<u>\$28,500</u>	Welk Family Foundation	** C
<u>\$25,000</u>	Bob Baker Toyota	** P
<u>\$21,000</u>	Tri-City Healthcare Foundation	** C
<u>\$10,000</u>	Stein Family Foundation	** C
<u>\$30,298</u>	Donations and Contributions (2015)	** P



Solutions for Change

## Solutions for Change Organizational Budget (2015)

### Income

Fundraising	\$1,150,000
Foundations	\$545,000
Public Funds	\$366,552
Donations	\$210,481
Developer Fee	\$122,139
Property Management	\$116,121
Rent	\$360,645
Laundry & Vending	\$7,000
Damages & Cleaning Fees	\$2,625
NSF & Late Charges	\$1,750
Vacancy	-\$18,032
Social Enterprise	\$187,000

**Total Income      \$3,051,281**

### Expenses

Salaries	\$1,672,289
Benefits	\$87,631
Payroll Taxes	\$141,964
Workers Comp	\$95,489
Meetings, Training & Travel	\$45,000
Farm Expense	\$86,551
Advertising	\$52,000
Fundraising Expense	\$375,000
Professional Fees	\$66,617
Property and Liability Insurance	\$93,000
Rent	\$104,388
Repairs/Maintenance	\$121,000
Telephone/Communications	\$65,000
Utilities	\$165,000
Supplies	\$85,440
Dues/Subscriptions	\$6,000
Furniture/Equipment	\$0
IT	\$48,000
Payroll Expense	\$4,000
Interest	\$134,090
Taxes, license, permits & fees	\$65,000

**Total Expenses      \$3,513,459**

Net Operating Income	-\$462,178
Sale 1130 Melrose net	\$118,000
Pledges Receivable	\$893,400
Other Costs	
Replacement Reserves	-\$40,033
Principal Payments	-\$258,889
Farm Capital Improvements	-\$250,000

**Net Cash Flow      \$0**

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

DEPARTMENT OF THE TREASURY

Date: APR 13 2004

NORTH COUNTY SOLUTIONS FOR CHANGE  
INC  
890 E VISTA WAY  
VISTA, CA 92084

Employer Identification Number:  
33-0902617  
DLN:  
17053087749074  
Contact Person:  
THOMAS C KOESTER ID# 31116  
Contact Telephone Number:  
(877) 629-5500  
Public Charity Status:  
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated June 2000, 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 during an advance ruling period.

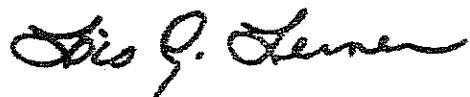
Based on our records and on the information you submitted, we are pleased to confirm that you are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

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 between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements



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

In reply refer to  
755:G :JCA

July 18, 2000

NORTH COUNTY SOLUTIONS FOR CHANGE INC  
245 BLOCKTON RD  
VISTA CA 92083-7671

Purpose : CHARITABLE  
Code Section : 23701d  
Form of Organization : Corporation  
Accounting Period Ending: December 31  
Organization Number : 2048058

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

July 18, 2000  
NORTH COUNTY SOLUTIONS FOR CHANGE, INC.  
ENTITY ID : 2048058  
Page 2

under Section 23731 of the Code. In this event, you are required to 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.

J AMAYA  
EXEMPT ORGANIZATION SECTION  
PROCESSING SERVICES BUREAU  
TELEPHONE (916) 845-6644

EO :  
CC :LAWRENCE J KAPLAN



Solutions for Change

A North San Diego County Community

# Initiative to Solve Family Homelessness

1,000 Days to a Permanent Solution ★ One Family ★ One Community at a Time

## COMMUNITY LEADERSHIP TEAM

### CHAIRMAN

**MARK KING**, CEO & PRESIDENT  
TaylorMade Golf Company

**SAM ABED**, MAYOR  
City of Escondido

**JIM DESMOND**, MAYOR  
City of San Marcos

**GLORIA FOOTE**, PARTNER  
Financial Focus

**MATT HALL**, MAYOR  
City of Carlsbad

**REV. TED HAMILTON**, SENIOR PASTOR  
New Life Presbyterian Church

**BILL HORN**, SUPERVISOR  
5th District, San Diego County

**DARRELL ISSA**, CONGRESSMAN  
49<sup>th</sup> Congressional District

**BRIAN KENNEDY**, GENERAL MANAGER  
Mossy BMW of Vista

**TERESA MOSELEY**, VICE PRESIDENT  
Wells Fargo Bank

**REV. MICHAEL RATAJCZAK**, PASTOR  
St. Thomas More Catholic Church

**JUDY RITTER**, MAYOR  
City of Vista

**DAVE ROBERTS**, SUPERVISOR  
3rd District, San Diego County

**SANDRA SHUDA**, VP of HR  
Watkins Manufacturing Corp.

**JIM WOOD**, MAYOR  
City of Oceanside

## 2015 Board of Directors

**DUNCAN WALLACE**

**Chairman**

Owner, Kand Medical

**JERRY WATSON**

**Board Secretary**

Retired Communication Specialist

**WALTER KUCHINSKY**

Industrial Mechanic, Watkins Manufacturing Corporation

**SANDRA SHUDA**

Vice President of People Strategy & Services,  
Watkins Manufacturing Corporation

**CHRIS SMITH**

Director, St. Thomas More Catholic Church

**DR. TONY BARON**

Director and Associate Professor,  
Azusa Pacific Seminary

**BRENT HUMPHREYS**

Owner, Humphreys Homes & Estates

**RANDY REZNICEK**

Independent Insurance Professional

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

MEETING OF THE GRANT FUNDING COMMITTEE  
MAY 13, 2015 – 6:00 PM

CALL TO ORDER BOARD PRESIDENT LUKOFF called the meeting to order at 6:02 p.m.

ROLL CALL

PRESENT: BOARD MEMBERS: LUKOFF, HALL, WASCO  
ABSENT: BOARD MEMBERS: NONE

ALSO PRESENT Recording Secretary, Wendy Kaserman; City Staff Michael Gordon and Julia Covert

OLD BUSINESS

1. GRANT AWARD WORKSHEET. Fiscal year 2014-2015

*Recommendation: NOTE & FILE*

NEW BUSINESS

2. REVIEW OF GRANT REPORTING DOCUMENTATION FROM THE FOUNDATION FOR SENIOR WELL BEING

Board Member Jean Diaz of the Foundation for Senior Well Being addressed the Committee and described the use of funds awarded on August 13, 2014. He summarized the revised grant reporting documentation. The Grant Funding Committee accepted the revised report.

3. REGULAR GRANT APPLICATION PROPOSALS

A. **CALIFORNIA STATE UNIVERSITY SAN MARCOS FOUNDATION**

BOARD MEMBER HALL made telephone contact with the CSUSM Foundation and was scheduled to meet with the head of the CSUSM Foundation at a later date to get more specifics of the program's budget. The Committee will recommend funding.

B. **ELIZABETH HOSPICE**

The Committee did not feel a site visit was required, as Elizabeth Hospice has previously received funding from the Foundation. The Committee will recommend funding.

C. **FRATERNITY HOUSE, INC.**

BOARD MEMBER HALL visited the Residential Care Facility for the Chronically Ill located in San Marcos and made a report to the Committee. He felt this was an excellent program. The Committee will recommend funding.

**D. MIRACLE BABIES**

BOARD PRESIDENT LUKOFF made a site visit and made a report to the Committee. She felt this was an unformed concept at this time. The Committee will not recommend funding.

**E. NORTH COUNTY COMMUNITY SERVICES**

BOARD PRESIDENT LUKOFF followed up on this request and made a report to the committee. She felt there was not enough clarity as to the number of San Marcos residents served. The Committee will not recommend funding.

**F. PALOMAR COLLEGE FOUNDATION**

BOARD MEMBER HALL made a site visit and reported to the Committee. He was positively impressed with the program. The Committee will recommend funding.

**G. PALOMAR HEALTH FOUNDATION**

BOARD PRESIDENT LUKOFF followed up on this request and made a report to the Committee. She felt it was a worthwhile program. The Committee will recommend funding.

**BOARD PRESIDENT LUKOFF** asked for a motion to approve the following Regular Grant recommendation to the Board of the San Marcos Community Foundation: \$1,000.00 to California State University San Marcos Foundation; \$2,500.00 to Elizabeth Hospice; \$2,524.00 to Fraternity House, Inc.; \$0 to Miracle Babies; \$0 to North County Community Services; \$2,500.00 to Palomar College Foundation; and \$3,500.00 Palomar Health Foundation. **BOARD MEMBER WASCO** made the motion to approve the regular grant funding recommendation. **BOARD MEMBER HALL** seconded the motion. Motion passed by unanimous voice vote.

AYES: HALL, LUKOFF, WASCO

NOES: NONE

ABSTENTION: NONE

ABSENT: NONE

**4. WILDLIFE FUND GRANT APPLICATION PROPOSAL**

**A. NURTURED BY NATURE**

BOARD MEMBER HALL followed up on this request and reported his findings to the Committee. The request does not meet the San Marcos residency requirement. After discussion, the Committee decided not to recommend funding.

**BOARD PRESIDENT LUKOFF** asked for a motion to approve the following Wildlife Fund Grant recommendation to the Board of the San Marcos Community Foundation: \$0 to Nurtured by Nature. **BOARD MEMBER HALL** made the motion to approve the Wildlife Fund Grant funding recommendation. **BOARD MEMBER WASCO** seconded the motion. Motion passed by unanimous voice vote.

AYES: HALL, LUKOFF, WASCO

NOES: NONE

ABSTENTION: NONE  
ABSENT: NONE

**5. ARTS AND CULTURAL GRANT APPLICATION PROPOSALS**

- A. ART ANIMATES LIFE
- B. BOYS & GIRLS CLUB OF SAN MARCOS
- C. SAN MARCOS ARTS COUNCIL

BOARD PRESIDENT LUKOFF introduced the three Arts and Cultural Grant proposals. BOARD MEMBER HALL declared a conflict with the Art Animates Life application and recused himself from discussion. BOARD PRESIDENT LUKOFF and BOARD MEMBER WASCO discussed the Arts and Cultural Grant Application proposals.

**BOARD MEMBER WASCO MOTIONED THAT THE GRANT FUNDING COMMITTEE RECOMMEND FUNDING IN THE AMOUNT OF \$2,000.00 TO ART ANIMATES LIFE; \$1,000.00 TO BOYS & GIRLS CLUB OF SAN MARCOS; AND \$2,000.00 TO SAN MARCOS ARTS COUNCIL. BOARD PRESIDENT LUKOFF SECONDED THE MOTION. MOTION PASSED BY UNANIMOUS VOICE VOTE**

**CONSENT CALENDAR**

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

AYES: HALL, LUKOFF, WASCO

NOES: NONE

ABSTENTION: NONE

ABSENT: NONE

**6. WAIVER OF TEXT – Waived.**

**7. APPROVAL OF MINUTES – Approved - SMCF Grant Funding Committee Meeting minutes of April 8, 2015.**

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

**ITEMS FOR THE GOOD OF THE ORDER**

**9. NEXT MEETING DATE – The next Grant Funding Committee meeting is scheduled for Wednesday, June 10, 2015. The next meeting of the SMCF Board of Directors is scheduled for Tuesday, May 19, 2015.**

**10. MISCELLANEOUS**

**11. ADJOURNMENT**

**MOTIONED BY BOARD MEMBER WASCO AND SECONDED BY BOARD PRESIDENT LUKOFF TO ADJOURN THE MEETING. MOTION PASSED BY UNANIMOUS VOICE VOTE.**

Meeting adjourned at 7:25 PM.

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Colleen Lukoff, Board President

ATTEST:

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Wendy Kaserman, Recording Secretary