

SAN MARCOS COMMUNITY FOUNDATION – GRANT FUNDING SUBCOMMITTEE MEETING AGENDA

Wednesday, November 13, 2019 – 6:00 PM
San Marcos Conference Room

Cell Phones: As a courtesy to others, please silence your cell phone 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. 3137. 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.

Meeting Schedule: Regular San Marcos Community Foundation Grant Funding Subcommittee meetings are generally held on the second Wednesday of each month. The subcommittee does not meet in December. The Agenda's are posted on the City website at: www.san-marcos.net.

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. Any agenda-related writings or documents provided to a majority of the San Marcos Community Foundation Grant Funding Subcommittee after distribution of the agenda packet are available for public inspection at the same time at the Administration Department.

CALL TO ORDER

ROLL CALL

OLD BUSINESS

1. FY 2019/20 GRANT AWARD HISTORY

Recommendation: **NOTE & FILE**

NEW BUSINESS

1. MINI GRANT PROPOSALS - Consider three (3) Mini-Grant proposals by non-profit organizations requesting funds from the Foundation.

(A) FOUNDATION FOR SENIOR WELL BEING: Request for funding in the amount of \$1,200 for Senior Emergency Preparedness Event. Will serve 50 residents.

(B) LAKE SAN MARCOS KIWANIS CLUB FOUNDATION: Request for funding in the amount of \$1,500 to purchase books for "Captain Book" literacy program. Will serve 4,000 San Marcos children.

(C) AMERICAN ACADEMY OF PEDIATRICS – CA: Request for funding in the amount of \$1,500 to expand Reach Out and Read San Diego delivery to vulnerable newborns. Will serve 300 San Marcos children.

2. REGULAR GRANT APPLICATION PROPOSALS – Consider seven (7) Regular Grant proposals by non-profit organizations requesting funds from the Foundation.

(A) FRIENDS OF SAN MARCOS PARKS: Request for funding in the amount of \$4,816 for Jack's Pond Nature Center Improvements. Will serves 3,000 residents.

Recommendation: **CONSIDER/APPROVE**

(B) SAN MARCOS PROMISE: Request for funding in the amount of \$6,800 to provide training on SuperStrong Interest Inventory Assessment (career compatibility tool) to two coordinators and 28 San Marcos Unified School District staff. Will serve 6,000 students.

Recommendation: **CONSIDER/APPROVE**

(C) NORTH COUNTY HEALTH SERVICES: Request for funding in the amount of \$5,000 to purchase a dental HD x-ray sensor. Will serve 2,385 residents.

(D) SAN MARCOS COMMUNITY YOUTH BOOSTERS: Request for funding in the amount of \$3,000 to provide transportation for San Marcos High School dance teams to participate in regional and state competitions. Will serve approximately 128 students.

Recommendation: **CONSIDER/APPROVE**

(E) JACOBS & CUSHMAN SAN DIEGO FOOD BANK: Request for funding in the amount of \$5,000 to purchase 38,000 pounds of fresh produce for emergency food relief. Will serve 5,000 residents.

Recommendation: **CONSIDER/APPROVE**

(F) MOONLIGHT CULTURAL FOUNDATION: Request for funding in the amount of \$5,000 to support Moonlight Youth Theatre. Will serve 67 households.

Recommendation: **CONSIDER/APPROVE**

(G) JUST IN TIME FOR FOSTER YOUTH: Request for funding in the amount of \$5,000 to support transition-age foster youth attending CalState San Marcos. Will serve 50 students.

Recommendation: **CONSIDER/APPROVE**

CONSENT CALENDAR

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**

APPROVAL OF MINUTES – SMCF Grant Funding Subcommittee Meeting, August 14, 2019.

Recommendation: **CONSIDER/APPROVE**

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

ITEMS FOR THE GOOD OF THE ORDER

NEXT MEETING DATE – The next meeting of the SMCF Board of Directors is scheduled for Tuesday, November 19, 2019.

MISCELLANEOUS

ADJOURNMENT

AFFIDAVIT OF POSTING

**STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) ss.**



CITY OF SAN MARCOS)

I, Julie Magee, hereby certify that I caused the posting of this Agenda in the glass display case at the north entrance of City Hall and on the City website on Friday, November 8, 2019 prior to 5:30 pm.

A handwritten signature in blue ink that reads "Julie Magee". The signature is written in a cursive style with a long, sweeping underline.

Julie Magee, Recording Secretary – SMCF

SAN MARCOS COMMUNITY FOUNDATION
Grant Award History FY 2019-2020

Name	Amount	Grant Type	Date	Name of Project	Summary of Project
The Escondido Creek Conservancy	\$1,500	Mini	8/27/2019	Elfin Forest Interpretive Microscope	Purchase stereo microscope for visitors to view creek inhabitants. Will serve approximately 1,300 residents a year.
San Marcos Prevention Coalition	\$1,000	Regular	8/27/2019	San Marcos Prevention Coalition Youth Group	Provide funds for Youth Coalition Director and 7 youth to participate in San Diego County Office of Education Spring Jam Leadership Development Camp. Serves 10,000 residents.
North County LGBTQ Resource Center	\$3,500	Regular	8/27/2019	Project Youth	Provide funds to support The Center's Youth activities including mental health services, the Leadership Summit Project, and Certified LGBTQ Competency Training for educators, youth organizations and first responders. Will serve 2,885 residents.
San Diego Children's Discovery Museum	\$3,000	Regular	8/27/2019	Educational Mobile Children's Museum Workshops and Exhibits for Low-Income Children in San Marcos	Provide supplemental education workshops to Title-I and low-income schools in the San Marcos Unified School District (SMUSD) through the Mobile Children's Museum. Will serve approximately 1,050 San Marcos children.
Interfaith Community Services	\$1,000	Regular	8/27/2019	North County Senior Connections	Provide funds to support the North County Senior Connections program which provide low-income seniors with hot, affordable meals, socialization, referrals for health care and other services. Will serve 401 seniors.
The Elizabeth Hospice	\$2,500	Regular	8/27/2019	Grief Support Services	Provide grief support services which include counseling, educational workshops, outreach programs, community events, and specialized programs for children and families. Will serve 251 residents.
Solutions for Change	\$2,500	Regular	8/27/2019	Solutions for Change	Provide parents and children a safe, stable, sober living environment and provide extensive support services for successful transition to self-sufficiency. Will serve 20 residents.

Total Grants Awarded FY 19/20	\$15,000				
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10/9/19

Fall Quarter FY 2019-2020: Funding Recommendation Worksheet

Asset Balance on 6/30/2019:	\$1,233,180
Total Available for Distribution for FY 2019-20:	\$49,327-\$61,659
Total FY19-20 Distributions Year to Date:	\$15,000
Total Funds Available for Quarter if Awarding Grants at 4% of Assets:	\$11,442
Total Funds Available for Quarter if Awarding Grants at 5% of Assets:	\$15,553

Name	Requested Amount	Type	Name of Project	Summary of Project	GFC Funding Recommendation
Foundation for Senior Well Being*	\$1,200.00	Mini	Senior Emergency Preparedness Event	Provide funds to purchase 60 go-bag starter kits for emergency preparedness. Will serve 50 residents	
Lake San Marcos Kiwanis Club Foundation	\$1,500.00	Mini	LSM Kiwanis Literacy Project	Provide funds to purchase books for childhood literacy program. Will serve 4,000 San Marcos children.	
American Academy of Pediatrics-CA	\$1,500.00	Mini	Reach Out and Read San Diego 0-6 Initiative	Provide funds to expand Reach Out and Read San Diego delivery to vulnerable newborns. Will serve 300 San Marcos children.	
Friends of San Marcos Parks	\$4,816.00	Regular	Jack's Pond Nature Center Improvements	Provide funds to purchase interior paint, child sensory tables, and planting supplies. The funds will also be used to purchase manipulatives including children's microscopes, trays and other items. Will serve approximately 3,000 residents a year.	
San Marcos Promise	\$6,800.00	Regular	SuperStrong Training	Provide funds to train two Educational Coordinators and 28 SMUSD teachers and counselors on the SuperStrong Interest Inventory Assessment. This assessment helps connect students to compatible career possibilities by researching job requirements, work styles, and educational programs using the online platform. Will serve 6,000 students.	
North County Health Services*	\$5,000.00	Regular	NCHS San Marcos Pediatric Dental Sensor	Provide funds to support purchase a Schick dental HD x-ray sensor to increase the efficiency and capacity to provide oral healthcare to low-income, minority, and underserved children at the NCHS San Marcos Health Center. Will serve 2,385 residents.	

San Marcos Community Youth Boosters	\$3,000.00	Regular	San Marcos High School Competition Season	Provide transportation for San Marcos High School dance teams to participate in four regional and one state competition. Will serve 128 students.	
Jacobs & Cushman San Diego Food Bank*	\$5,000.00	Regular	Emergency Food Relief - North County Food Bank	Provide funds to purchase approximately 38,000 pounds of nutritious fresh produce. Food will then be distributed to low-income families through monthly Neighborhood Distributions and the Healthy Mobile Pantry program. Will serve approximately 5,000 residents.	
Moonlight Cultural Foundation	\$5,000.00	Regular	Moonlight Youth Theatre	Provide funds to support Moonlight Youth Theatre. Funds will be used for staff coordination, theatre production costs, supplies for youth rehearsals and Moonlight Youth Summer Camp. Will serve 67 households.	
Just in Time for Foster Youth*	\$5,000.00	Regular	College Bound FY 20	Provide funds to support transition-age foster youth (ages 18-26) attending CalState San Marcos with laptops, printers, and connection to volunteer coach and community. Will serve 50 students.	
Total Grants Requested:	\$38,816.00			Total Amount Recommended:	


November 13, 2019

*Previously funded by SMCF



SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: Senior Emergency Preparedness Event Date Submitted: 10/31/2019	Total # of people served: 60 Total # of San Marcos residents served: 50	Amount Requested: \$1,200
Non-Profit Organization Name and Address, Website The Foundation for Senior Wellbeing PO Box 1896 San Marcos CA 92079 www.thefoundationforseniorwellbeing.org		Contact Person – Name, Title & Phone, email Sarah Benson, Executive Director sarah@thefoundationforseniorwellbeing.org 760-891-8176
<u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant): The requested funds will allow the Foundation for Senior Wellbeing to offer a Senior Emergency Preparedness Event to San Marcos seniors in early 2020. Funding will cover the costs associated with a single event in San Marcos and 60 go-bag starter kits (60 x \$20 each = \$1,200), which are provided for free to event participants. Bag contents include food and water (three day supply for one person), emergency light, dust particle filter mask, first aid kit, Vial of Life, emergency whistle, and more.		
<u>Briefly</u> describe the significance of your request to the San Marcos community: A recent study found that less than a third of California residents are prepared to flee their home in a moment's notice during a natural disaster. Older adults are especially vulnerable to the threats from emergencies, such as wildfires and earthquakes. Our Senior Emergency Preparedness Events teach older adults in 90 minutes how to best become prepared and what resources their community offers. We hosted our first event in San Marcos in 2018 thanks in part to funding from the San Marcos Community Foundation and we have received positive feedback and continually are asked to bring back the session. This free event not only trains seniors on emergency preparedness, but teaches them to make their own plan and provides them with the free emergency go-bag starter kit.		
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. 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. Signature of President or Authorized Officer on Application e. Optional: letters of support		Expected date project will begin/end: 3/2020 Date by which funds will be expended: 3/2020 Signature of President or Authorized Officer  Executive Director 10/31/2019 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): jimagee@san-marcos.net

SAN MARCOS COMMUNITY FOUNDATION
Budget Worksheet

Provide an itemized list of expenses for this project:

Senior Emergency Go-Bags Events – Foundation staff time	\$4,000
Materials for Emergency Go-Bags (\$20 x 60 = \$1,200)	\$1,200
Printed instructions and other literature for bags	\$ 300
Advertising for Senior Emergency Go-Bags Event	\$ 200
Event expenses (rentals, food)	\$ 300

Total budget for this PROJECT: **\$6,000**

Grant Request Amount: **\$1,200**
(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).**

\$ 4,800 San Diego County Community Enhancement Grant

**** C**



FOUNDATION FOR SENIOR WELLBEING

BOARD OF DIRECTORS 2019-2020

Alison Driessen, Chair

Retired Registered Nurse / Senior Advocate

Audrey Kelly, Vice Chair

Retired / Senior Advocate

Rachel Currington, Secretary

Edward Jones

Tamra Atwood

Senior Care Services Provider

Tom Cowan

Non-profit leader

Bryan Devore

Real Estate Agent / Host of Senior Savers TV

Tiffany Filippi

La Paloma Healthcare Center

Fritzi Gros-Daillon

Household Guardians

Ken Krieger

Retired Social Worker / Senior Advocate

Vanessa Valenzuela

Accountant / Escondido Activist

STAFF

Sarah Benson

Executive Director

Rebecca Steiner

Program Manager, Information Resource Center

DRAFT Budget 2020**The Foundation for Senior Wellbeing****FY2020**

	<u>INCOME</u>	<u>EXPENSES</u>
<u>Revenue (Income)</u>		
Fund Transfer from Reserves (March)	\$ 25,000.00	
Fund Transfer from Reserves (September)	\$ 25,000.00	
<u>General Contributed Support</u>		
Sponsorships	\$ 1,000.00	
Grants	\$ 5,000.00	
Individual Contributions (general, not confirmed)	\$ 5,000.00	
Dividends, Interest & Trust Contributions	\$ 1,000.00	
Misc. income (Amazon Smile, Network for Good)	\$ 100.00	
Total General Income	\$ 62,100.00	
<u>General Expenses</u>		
Personnel Expenses		
Salaries and Wages - ED	\$ (25,000.00)	
Payroll Taxes - all employees	\$ (6,500.00)	
Payroll Service Fees	\$ (100.00)	
Insurance and benefits	\$ -	
Total General Personnel Expenses	\$ (31,600.00)	
Professional Services		
Tax Preparation	\$ (500.00)	
Professional Consultants (legal, strategic)	\$ (500.00)	
Professional Development (Seminars, Leadership NC)	\$ (500.00)	
Bookkeeper	\$ (1,500.00)	
Web and Graphic Design	\$ (500.00)	
Total Professional Services	\$ (3,500.00)	
<u>Grants Payable</u>		
Crisis Fund Contribution - Interfaith Community Services (ICS)	\$ (5,000.00)	
Total Grants Payable	\$ (5,000.00)	
<u>Other General Expenses</u>		
Fees and Taxes	\$ (120.00)	
Donation to Panorama for Facility	\$ (2,100.00)	
Computer (such as virus protection)	\$ (100.00)	
Insurance - Liability, D&O	\$ (1,200.00)	
Insurance - Workers Comp	\$ (1,000.00)	
General Meals and Entertainment	\$ (500.00)	
Online (cloud storage / CRM)	\$ (2,000.00)	
Phone & Internet	\$ (100.00)	
Storage	\$ (2,000.00)	

Advertising / PR (general)	\$	(250.00)
Memberships (Chambers, other)	\$	(500.00)
Booth exhibit fees	\$	(500.00)
Supplies	\$	(200.00)
Total Other General Expenses	\$	(10,570.00)

Information Resource Center Program

Sponsorships or grants	\$	30,000.00	
IRC Office Expenses			
Salaries and Wages - IRC Program Manager & ED	\$	(42,000.00)	
Donation to Panorama for Facility	\$	(2,100.00)	
Postage	\$	(500.00)	
Printing and Copying	\$	(750.00)	
Advertising / PR (IRC)	\$	(1,000.00)	
Supplies	\$	(500.00)	
Phone & Internet (half - landline/internet service to Panorama)	\$	(1,500.00)	
Toll Free number	\$	(800.00)	
Miscellaneous Expenses	\$	(150.00)	
Volunteer Recognition	\$	(600.00)	
Total Information Center Expenses	\$	(49,900.00)	
Total Information Center Net Revenue			\$ (19,900.00)

Bingo Program

Cash sales	\$	2,000.00	
Supplies and fees	\$	(2,400.00)	
Volunteer Appreciation	\$	(300.00)	
Total Bingo Expenses	\$	(2,700.00)	
Total Bingo Net Revenue			\$ (700.00)

Tribute to Traditions Program

Sponsorships	\$	6,000.00	\$	-
Ticket sales	\$	3,500.00	\$	(100.00)
Raffle/auction	\$	3,000.00	\$	(100.00)
Individual Contributions	\$	500.00	\$	-
Bartender / permit / beverages			\$	(300.00)
Advertising / PR (TOT)			\$	(500.00)
Venue			\$	(300.00)
Rentals			\$	(250.00)
DJ			\$	(250.00)
Miscellaneous			\$	(600.00)
Total Tribute to Traditions Expenses			\$	(2,400.00)
Total Tribute to Traditions Net Revenue				\$ 10,600.00

Festival of Trees Program

Sponsorships	\$	6,000.00	
Ticket sales	\$	3,400.00	\$ (70.00)

Raffle/auction	\$	4,000.00	\$	(1,000.00)	
Boutique	\$	1,000.00	\$	(500.00)	
Sales Tax			\$	(160.00)	
Advertising / PR / Printing (FOT)			\$	(1,000.00)	
Miscellaneous (FOT postage, supplies)			\$	(500.00)	
Venue - Vista Optimists Club			\$	(2,000.00)	
Rentals			\$	(350.00)	
DJ			\$	(200.00)	
Total FOT Expenses			\$	(5,780.00)	
Total FOT Net Revenue					\$ 8,620.00

Misc. Programs and Services

Senior Emergency Preparedness Event (Encinitas Grant)	\$	1,175.00	\$	(1,175.00)	
Senior Emergency Preparedness Event (SM Grant)	\$	1,200.00	\$	(1,200.00)	
Senior Emergency Preparedness Event (SD Co Grant)	\$	1,000.00	\$	(1,000.00)	
Senior Emergency Preparedness Event - red go bags	\$	-	\$	(1,000.00)	
Educational Seminars (Sr. Coffee Chats)	\$	500.00	\$	(500.00)	
Other	\$	-			
Total Misc Program Expenses			\$	(4,875.00)	

Total Income	\$ 125,375.00		
Total Expenses		(\$116,325.00)	
Total Annual Net Income			\$ 9,050.00

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

DEPARTMENT OF THE TREASURY

Date: FEB 20 2009

SAN MARCOS SENIOR CITIZENS CLUB
C/O BARBARA G FISCHER, A.P.C.
310 S TWIN OAKS VALLEY ROAD
SUITE 107 #377
SAN MARCOS, CA 92078

Employer Identification Number:
95-3622887
DLN:
17053242033012
Contact Person:
GAYLE M ADAMS ID# 95073
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Foundation Status Classification:
IRC 170(b)(91) (A) (vi)
Advance Ruling Period Begins:
August 26, 2002
Advance Ruling Period Ends:
December 31, 2006
Addendum Applies:
no

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make

Letter 1045 (DO/CG)

OGDEN UT 84201-0046

In reply refer to: 0423273795
July 08, 2014 LTR 252C 0
95-3622887 000000 00
00004980
BODC: TE

THE FOUNDATION FOR SENIOR WELLBEING
PO BOX 1896
SAN MARCOS CA 92079-1896

008043

Taxpayer Identification Number: 95-3622887

Dear Taxpayer:

Thank you for the inquiry dated Apr. 25, 2014.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

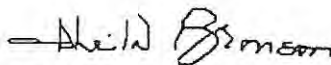
If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,



Sheila Bronson
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):
Copy of this letter



SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: LSM Kiwanis Literacy Project Date Submitted: Nov 5, 2019	Total # of people served: 4100 Total # of San Marcos residents served: 4000	Amount Requested: \$1,500
Non-Profit Organization Name and Address, Website Lake San Marcos Kiwanis Club Foundation 1030 La Bonita Drive, Suite 342 San Marcos, CA 92078 www.LSMKIWANIS.org		Contact Person – Name, Title & Phone, email Pat Haugen, Secretary 925-348-3834 lsmkiwanis@yahoo.com
<p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>Funds are requested to purchase books for the LSM Kiwanis Club Foundation's "Captain Book" literacy program that gives books to children at different times and locations during the year: 1) 3,000 children along the San Marcos Holiday Parade route, and 2) 9 elementary schools in SMUSD where Kiwanis has placed treasure chests in school libraries or K through 2nd grade classrooms (1000 books to be replenished annually).</p> <p>Our plan is to get books into the hands and homes of over 4000 children. Our goal is to inspire the young ones to read. Every \$3 helps bring a new book to a child in need.</p>		
<p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>"60% of children from low-income neighborhoods start kindergarten not knowing letters, colors and number" (The Molina Foundation). Research has proven that independent reading is critical to developing a child's literacy. Captain Book and his mates see firsthand the smiles of the children receiving a book; it's a moment of pride in owning something so precious.</p>		
<p>Please attach the following items.</p> <p>Both Mini-Grant & Regular:</p> <ol style="list-style-type: none">1. Budget for request (use SMCF Budget Worksheet)2. Annual Operating budget for the organization or unit3. Federal & State Tax ID numbers4. Board of Directors listing with affiliations5. Regular Grants Only:<ol style="list-style-type: none">a. 1-2 page narrativeb. First 2 pages of Federal 990c. Most recent year-end Statement or Audit including any management letters associated with Audit.d. Signature of President or Authorized Officer on Applicatione. Optional: letters of support		<p>Expected date project will begin/end: 12/1/19-6/30/20</p> <p>Date by which funds will be expended: 6/30/20</p> <hr/> <p>Signature of President or Authorized Officer Glen Winn, President</p> <p style="text-align: right;">Date 11/5/19</p> <hr/> <p>Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): jimagee@san-marcos.net</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)

_____ 4,000 books at \$3 each _____	<u>\$12,000</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total budget for this PROJECT: **\$12,000**

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

Is this a challenge grant? No Could it be?

Please list any other funding sources for this project.

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

1400 books are currently in inventory valued at \$4,300 to be used in the Dec. 1, 2019 parade.
\$5000 applied for from the County of San Diego Neighborhood Reinvestment Program

Lake San Marcos Kiwanis Club Foundation, a 501(c)3 charity

Annual Operating budget not including pending grant applications for Literacy Project:

FOUNDATION BUDGET - OCTOBER 1, 2019 - SEPTEMBER 30, 2020

	INCOME	EXPENSE	
CONTRIBUTIONS	15,450	-	
INTEREST	1,204	-	
FUNDRAISING	28,875	13,016	
YOUTH GROUPS, CHARITIES & INTERNAT'L OUTREACH		6,690	
COLLEGE SCHOLARSHIPS		33,200	
SERVICE PROJECTS: MARINE FAMILIES, ANNUAL SAN MARCOS PARADE, JULY 4TH COMMUNITY EVENT	2,700	3,200	
SPONSORED YOUTH LEADERSHIP PROGRAMS		6,500	
SERVICE AWARDS		770	
OTHER: INSURANCE, STORAGE, POSTAGE, TAX FILING		3,332	
TOTALS	48,229	66,708	(18,479)

Federal & ~~State~~ Tax ID 33-0345204

Board of Directors:

President Glen Winn

Immediate-Past President Jim Alden

President-Elect Art Brown

Secretary Pat Haugen

Treasurer Margo Dutton

Director Mary Harrington

Director Ivan Gillis

Director Ted May

Director Don Keller

89033A



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

P. O. BOX 651

SACRAMENTO, CA 95812-0651

May 4, 1989

In reply refer to
344:G :BC

LAKE SAN MARCOS KIWANIS CLUB FOUNDATION,
INC.

RAY E. MCALLISTER

1176 SAN PABLO DRIVE

LK SN MARCOS CA 92069

Purpose : CHARITABLE, EDUCATIONAL
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: September 30
Organization Number : 1559664

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.

May 4, 1989

LAKE SAN MARCOS KIWANIS CLUB FOUNDATION,

Corporate Number 1559664

Page 2

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

B CLARK

EXEMPT ORGANIZATION

GENERAL AUDIT

Telephone (916) 369-4186

EO :

cc: REGISTRY OF CHARITABLE TRUSTS

COPY

re: Grant Application to San Marcos Community Foundation

Affiliations of our current board of directors are as follows:

- **President Glen Winn**, B.A., Author, Lecturer, Aviation Security Specialist, Captain Book
- **President-Elect Arthur Brown**, Esq., J.D., Law Offices of Arthur S. Brown, Trust Law Speciality
- **Immediate-Past President Jim Alden**, B.S., Director, Lake San Marcos Community Association as of 11/6/19, retired Investor Relations Director at the Walt Disney Company; Consultant of JRA Consulting Services (shareholder services)
- **Secretary Patricia Clausen Haugen**, B.A., retired, Principal Grant Administration Analyst, UC San Francisco; Director, LSM Mall IV Property Owners Association
- **Treasurer Margo Dutton**, CPA, retired, Accounting Officer CSU Northridge; past President, Kiwanis California-Nevada-Hawaii Foundation
- **Director Jerry Mason**, M.S., retired, teacher for World Vision; artist; communications specialist
- **Director Don Keller**, Ph.D., retired, Professor of Accounting, CSU Chico State; CPA
- **Director Mary Harrington**, B.S., retired Banking and escrow
- **Director Ted May**, M.S., retired, technology

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

Project Name: Reach Out and Read San Diego 0-6 Initiative Date Submitted: 10/28/2019	Total # of people served: 300 children/families Total # of San Marcos residents served: 300 children/families	Amount Requested: \$1,500
Non-Profit Organization Name and Address, Website American Academy of Pediatrics - California Chapter 3 (AAP-CA3) 3160 Camino del Rio S #101, San Diego, CA 92108 www.aapca3.org	Contact Person – Name, Title & Phone, email Tara Milbrand, Associate Director, AAP-CA3 Project Director, Reach Out and Read San Diego Phone: (858) 361-4644 Email: tmilbrand@aapca3.org	
<p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>AAP-CA3 is requesting funds to expand Reach Out and Read San Diego (RORSDD) delivery to vulnerable children in San Marcos shortly after birth: where new research shows that reading and parenting interventions are vital. RORSDD, proven to improve educational, developmental, and family bonding outcomes, is currently delivered to 1,500 children, ages 6 months to 5 years old, at two sites in San Marcos. During regularly-scheduled well-child visits, RORSDD-trained providers teach parents how to help their children build critical early literacy and math skills and strong family bonds through shared reading and engagement. \$1,500 will support RORSDD expansion to an additional 300 children, ages 2 and 4 months, at its two North County Health Services partner sites in San Marcos. The cost for implementation is only \$5 per child, which includes program books and materials and technical assistance to participating providers.</p>		
<p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>The first six months of life is a critical period of rapid brain development and language acquisition and one of the best opportunities to influence a child's future. Unless parents understand the importance of holding, comforting, talking, and interacting with their young child from birth, this window of opportunity is lost. RORSDD will now reach children three times during the first six months of life and continue to support them until kindergarten. This has the potential to further improve kindergarten readiness and family stability outcomes among San Marcos' most vulnerable families.</p>		
Please attach the following items. <u>Both Mini-Grant & Regular:</u> 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. 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. Signature of President or Authorized Officer on Application e. Optional: letters of support	Expected date project will begin/end: 1/1/2020 Date by which funds will be expended: 12/31/2020 Signature of President or Authorized Officer <div style="display: flex; align-items: center;"> <div>10/28/2019</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>Name, Title Meredith Kennedy, Executive Director</div> <div>Date</div> </div>	
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): jimagee@san-marcos.net		

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

[illegible]

Total budget for this PROJECT: \$1,500

Grant Request Amount: \$1,500
(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)

Is this a challenge grant? No. Could it be? AAP-CA3 will leverage funds from the San Marcos Community Foundation to request additional support from other North County organizations for the 0-6 Initiative. AAP-CA3 will also pool book funds to purchase books in bulk, which can significantly decrease the price per book and increase the number of program books available.

Please list any other funding sources for this project.

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

\$5,000	The Thursday Club- RORS D 0-6 Initiative across SD County	**	CD
\$3,000	Northrop Grumman ECHO- RORS D 0-6 Initiative military sites	**	P
\$10,000	Cox Charities- RORS D 0-6 Initiative across SD	**	P
\$1,950	Encinitas Fund- RORS D 0-6 Initiative in Encinitas	**	C

American Academy of Pediatrics, CA Chapter 3
Profit & Loss Budget Overview
July 2019 through June 2020

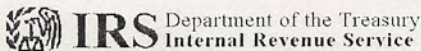
	Total General Fund	HDS Contract	HFA Training (Home Visiting)	HV F5FS (Home Visiting)	OHE	Projects	Program (ROR)	TOTAL
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
Ordinary Income/Expense								
Income								
500 · Dues								
500.1 · Chapter Dues	30,000.00							30,000.00
Total 500 · Dues	30,000.00							30,000.00
501 · Unrestricted Grants-Misc Income								
501.1 · Projects						150,000.00		150,000.00
501.3 · Training Income			18,000.00					18,000.00
501.4 · Cash Rewards	0.00							0.00
501 · Unrestricted Grants-Misc Income - Other	0.00							0.00
Total 501 · Unrestricted Grants-Misc Income	0.00		18,000.00			150,000.00		168,000.00
502 · Interest Income	0.00	0.00		0.00		0.00	0.00	0.00
503 · Conference Income								
503.3 · SHLC Conf. (School Health Leadership Conf)	1,500.00							1,500.00
Total 503 · Conference Income	1,500.00							1,500.00
504 · Contracts and Grants								
504.1 · HDS- First 5		579,366.00						579,366.00
504.3 · ROR- Grants (Grants received for ROR program)							0.00	0.00
504.5 · Home Visiting- First 5			11,000.00	718,759.00				729,759.00
504.16 · Oral Health Education (OHE)					88,197.00			88,197.00
Total 504 · Contracts and Grants		579,366.00	11,000.00	718,759.00	88,197.00		0.00	1,397,322.00
505 · Administrative Overhead Fee (% from fiscal agent funds)								
505.6 · OHE Admin OH	11,803.00				0.00			11,803.00
505.1 · HDS- F5 Admin Fee (HDS Admin Overhead Fee)	74,539.00	0.00						74,539.00
505.4 · Home Visiting F5 Admin Fee	79,858.00			0.00				79,858.00
Total 505 · Administrative Overhead Fee (% from fiscal agent funds)	166,200.00	0.00		0.00	0.00			166,200.00
507 · Donations- Contributions Inc.								
507.1 · ROR							229,093.00	229,093.00
507.3 · United Way Campaign							0.00	0.00
507.4 · Food Insecurity Income	0.00							0.00
507 · Donations- Contributions Inc. - Other	426.04							426.04
Total 507 · Donations- Contributions Inc.	426.04						229,093.00	229,519.04
Total Income	198,126.04	579,366.00	29,000.00	718,759.00	88,197.00	150,000.00	229,093.00	1,992,541.04
Gross Profit	198,126.04	579,366.00	29,000.00	718,759.00	88,197.00	150,000.00	229,093.00	1,992,541.04
Expense								
628 · MAA related expenses						0.00		0.00
600 · Accounting & Auditing Fees	0.00	8,900.00		9,800.00	2,020.00		500.00	21,220.00
601 · Admin- Contract Support								
601.2 · HDS- Contract Support	0.00	3,500.00		0.00				3,500.00
601.3 · GF- Contract Support	2,000.00							2,000.00
601.4 · ROR- Contract Support							7,200.00	7,200.00
601.6 · Home Visiting- Contract Support		0.00	0.00	34,177.00				34,177.00
601.7 · Projects - Contract Support	0.00					8,000.00		8,000.00
601.8 · OHE - Contract Support					4,200.00			4,200.00
Total 601 · Admin- Contract Support	2,000.00	3,500.00	0.00	34,177.00	4,200.00	8,000.00	7,200.00	59,077.00
602 · Dues & Subscriptions	0.00							0.00
603 · Meetings -Members								
603.1 · Executive Board	5,000.00	0.00						5,000.00
603.2 · Advisory Committee	1,200.00							1,200.00
603.3 · District Meetings	2,000.00							2,000.00
603.4 · School Health Committee	1,200.00							1,200.00

American Academy of Pediatrics, CA Chapter 3
Profit & Loss Budget Overview
July 2019 through June 2020

	Total General Fund	HDS Contract	HFA Training (Home Visiting)	HV F5FS (Home Visiting)	OHE	Projects	Program (ROR)	TOTAL
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
603.6 · Reach Out and Read	0.00						1,500.00	1,500.00
603.7 · HDS Meeting Incentives		4,354.00		0.00				4,354.00
603.10 · General Membership (General Membership Meeting)	6,500.00					1,000.00		7,500.00
603.11 · Staff	5,000.00	0.00				0.00		5,000.00
603.12 · Infectious Disease Committee	750.00							750.00
603.15 · Home Visiting Meeting Incentives		0.00		5,986.00				5,986.00
603.17 · Premature Infant				0.00				0.00
603.19 · OHE Meeting Incentives					1,200.00			1,200.00
Total 603 · Meetings -Members	21,650.00	4,354.00		5,986.00	1,200.00	1,000.00	1,500.00	35,690.00
604 · Conference Expenses								
604.3 · School Health (SHLC)	6,500.00							6,500.00
604.5 · ROR- Literacy/ReadandRomp							0.00	0.00
604.6 · Conferences/Staff Development (Air, Reg fee, Hotel - Conf.)	3,000.00	2,500.00		9,342.00			1,200.00	16,042.00
604.7 · HDS Conf/Trainings (HDS conference related)		0.00						0.00
604.8 · National- ALF, NCE, EDSC, LegCo	2,500.00							2,500.00
604.9 · Home VisConf/Training		0.00	1,000.00	55,912.00				56,912.00
Total 604 · Conference Expenses	12,000.00	2,500.00	1,000.00	65,254.00			1,200.00	81,954.00
605 · Insurance								
605.1 · General Liability		0.00		0.00				0.00
605.2 · Workman's Comp- HDS (HDS portion of WC insurance)		0.00						0.00
605.3 · D & O Insurance	6,415.00							6,415.00
605.5 · Workman's Comp- GEN	0.00							0.00
605.6 · Workman's Comp- Home Visiting				0.00				0.00
605.8 · Workman's Comp - Projects						0.00		0.00
605.10 · Errors & Omissions (E&O)		0.00		0.00		0.00		0.00
605 · Insurance - Other		7,200.00		8,750.00	400.00			16,350.00
Total 605 · Insurance	6,415.00	7,200.00		8,750.00	400.00	0.00		22,765.00
606 · Office Expenses								
606.4 · Office Furniture & Equipment		1,000.00			150.00		500.00	1,650.00
606.1 · Postage	150.00	0.00		0.00			500.00	650.00
606.2 · Printing/Copying	1,000.00	1,600.00		2,900.00	50.00		0.00	5,550.00
606.3 · Marketing Materials/Program Inc	0.00	0.00					0.00	0.00
606 · Office Expenses - Other	2,000.00	4,027.00	2,500.00	6,900.00		0.00	2,300.00	17,727.00
Total 606 · Office Expenses	3,150.00	6,627.00	2,500.00	9,800.00	200.00	0.00	3,300.00	25,577.00
607 · Payroll- Salary and Wages								
607.2 · Payroll-HDS (HDS payroll)		379,334.00						379,334.00
607.3 · Payroll-General Fund (GF payroll)	65,000.00							65,000.00
607.4 · Payroll- RORS (ROR payroll)							77,995.00	77,995.00
607.6 · Payroll- Home Visiting				403,323.00				403,323.00
607.8 · Payroll - Projects						0.00		0.00
607.9 · Payroll - OHE					61,475.00			61,475.00
Total 607 · Payroll- Salary and Wages	65,000.00	379,334.00		403,323.00	61,475.00	0.00	77,995.00	987,127.00
608 · Telephone	1,500.00	3,480.00		5,400.00	960.00		2,000.00	13,340.00
609 · Resident Expenses	2,500.00							2,500.00
610 · Tax and License	150.00						0.00	150.00
611 · Website Expenses	1,000.00	1,925.00		2,720.00	150.00		1,800.00	7,595.00
612 · Fringe Benefit Expenses								
612.2 · HDS Fringe Benefit		117,594.00						117,594.00
612.3 · RORS Fringe Benefit							31,198.00	31,198.00
612.4 · GF Fringe Benefit	3,000.00							3,000.00
612.6 · Home Visiting Fringe Benefit				129,063.00				129,063.00

American Academy of Pediatrics, CA Chapter 3
Profit & Loss Budget Overview
July 2019 through June 2020

	Total General Fund	HDS Contract	HFA Training (Home Visiting)	HV F5FS (Home Visiting)	OHE	Projects	Program (ROR)	TOTAL
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
612.8 · Projects Fringe Benefit						0.00		0.00
612.9 · OHE Fringe Benefits					17,213.00			17,213.00
612 · Fringe Benefit Expenses - Other	0.00							0.00
Total 612 · Fringe Benefit Expenses	3,000.00	117,594.00		129,063.00	17,213.00	0.00	31,198.00	298,068.00
613 · Payroll Tax Expenses								
613.2 · Payroll Tax- HDS (HDS ER Taxes)		0.00						0.00
613.6 · Payroll Tax- Home Visiting				0.00				0.00
Total 613 · Payroll Tax Expenses		0.00		0.00				0.00
614 · Rent & Utilities	2,400.00	41,864.00		41,864.00			600.00	86,728.00
615 · Mileage	1,500.00	2,088.00		2,505.00	379.00		1,800.00	8,272.00
616 · Bank Charges	0.00			117.00		0.00	0.00	117.00
617 · Honoraria	0.00							0.00
618 · ROR Books (Books for Reach Out and Read)							100,000.00	100,000.00
620 · Depreciation (Decrease in fixed assets)	0.00							0.00
623 · Donations-Charity Contributions	1,000.00							1,000.00
624 · Contract, Grants& Program Exp								
624.3 · HPV Project National AAP	0.00							0.00
Total 624 · Contract, Grants& Program Exp	0.00							0.00
Total Expense	123,265.00	579,366.00	3,500.00	718,759.00	88,197.00	9,000.00	229,093.00	1,751,180.00
Net Ordinary Income	74,861.04	0.00	25,500.00	0.00	0.00	141,000.00	0.00	241,361.04
Other Income/Expense								
Other Expense								
999 · Ask My Accountant	0.00							0.00
9999 · VOID	0.00							0.00
Total Other Expense	0.00							0.00
Net Other Income	0.00							0.00
Net Income	74,861.04	0.00	25,500.00	0.00	0.00	141,000.00	0.00	241,361.04



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248667561
Nov. 27, 2009 LTR 4168C E0
33-0782521 000000 00

00014188
BODC: TE

AMERICAN ACADEMY OF PEDIATRICS
CALIFORNIA CHAPTER 3
AMERICAN ACADEMY OF PEDIATRICS CH 3
PO BOX 22212
SAN DIEGO CA 92192

014113

Employer Identification Number: 33-0782521
Person to Contact: Ms. Schadler
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 17, 2009, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in July 1998.

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.

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

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

0248667561
Nov. 27, 2009 LTR 4168C E0
33-0782521 000000 00
00014189

AMERICAN ACADEMY OF PEDIATRICS
CALIFORNIA CHAPTER 3
AMERICAN ACADEMY OF PEDIATRICS CH 3
PO BOX 22212
SAN DIEGO CA 92192

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I



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

In reply refer to
755:G :PTS

March 29, 1999

AAP3
C/O DEBBIE TAHERI
3020 CHILDRENS WAY # MC5005
SAN DIEGO CA 92123-4223

Purpose : CHARITABLE
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 1899921

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 or 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 157 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. Please see annual instructions with forms for requirements.

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

March 29, 1999
AAP3
ENTITY ID : 1899921
Page 2

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

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

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

P SHEK
EXEMPT ORGANIZATION SECTION
PROCESSING SERVICES BUREAU
Telephone (916) 845-4180

EO :

COPY



Entity Status Letter

Date:

ESL ID:

According to our records, the following entity information is true and accurate as of the date of this letter.

Entity ID:

Entity Name:

1. The entity is in good standing with the Franchise Tax Board.
2. The entity is **not** in good standing with the Franchise Tax Board.
3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701
4. We do not have current information about the entity.

The above information does not necessarily reflect:

- The entity's status with any other agency of the State of California, or other government agency.
- If the entity's powers, rights, and privileges were suspended or forfeited at any time in the past, or the entity did business in California at a time when it was not qualified or not registered to do business in California:
 - The status or voidability of any contracts made in California by the entity at a time when the entity was suspended or forfeited (R&TC Sections 23304.1, 23304.5, 23305a, 23305.1).
 - For entities revived under R&TC Section 23305b, any time limitations on the revivor or limitation of the functions that can be performed by the entity.

Internet and Telephone Assistance

Website: **ftb.ca.gov**

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

California Chapter 3

Mailing Address

PO Box 22212
San Diego, CA 92192-2212
Voicemail: 619.281.AAP3 (2273)
Fax: 858.453.1311
E-mail: aapca3@aapca3.org

Physical Address

3160 Camino Del Rio South, Ste. 101
San Diego, CA 92108

Chapter President

Michelle Dern, MD, FAAP
El Camino Pediatrics
477 North El Camino Real,
Suite B 105
Encinitas, CA 92024
michelledern@san.rr.com
760.753.7143
Fax: 760.753.2155

Chapter Vice President

Nathan McFarland, MD, FAAP
Neighborhood Healthcare
10039 Vine Street
San Diego, CA 92040
NathanM@nhcare.org
619.390.9975
Fax: 619.390.8721

Chapter Secretary

Liza Suh, MD, FAAP
Kaiser Permanente
400 Craven Rd.
Building 3, 2nd Floor
Department of Pediatrics
San Marcos, CA 92078
liza_suh@yahoo.com
760.510.4439
Fax: 760.510.5334

Chapter Treasurer

Christine L. Johnson, MD, FAAP
CAPT (ret) MC USN
Naval Medical Center San Diego
Pediatrics
34520 Bob Wilson Drive
San Diego, CA 92134
Christine.l.johnson2.civ@mail.mil
619.532.9868
Fax: 619.532.7721

Immediate Past President

Marsha Spitzer, MD, FAAP
Family Health Centers of San Diego
Logan Heights
1809 National Avenue
San Diego, CA 92113
marshas@fhcsd.org
619.515.2300
Fax: 619.233.2635

Chapter Executive Director

Meredith Kennedy, MPH
California Chapter 3

Mailing Address

PO Box 22212
San Diego, CA 92192-2212

Physical Address

3160 Camino Del Rio South, Ste. 101
San Diego, CA 92108
619.281.AAP3 (2273) Voicemail
Fax: 858.453.1311
E-mail: mkenedy@aapca3.org

Chapter Website

www.aapca3.org

AAP Headquarters

141 Northwest Point Blvd
Elk Grove Village, IL 60007-1098
Phone: 847.434.4000
Fax: 847.434.8000
E-mail: kidsdocs@aap.org
www.aap.org



San Diego & Imperial Counties
INCORPORATED IN CALIFORNIA

American Academy of Pediatrics

DEDICATED TO THE HEALTH OF ALL CHILDREN®



American Academy of Pediatrics, CA Chapter 3 (AAP-CA3) San Diego and Imperial Counties Chapter Executive Board September 2019 -August 2021

President – Michelle Dern, MD
Scripps Coastal

Dr. Dern is a practicing pediatrician and is affiliated with Scripps Coastal Medical Center. She has been in practice for more than 20 years.

Vice President – Nathan McFarland, MD
Neighborhood Healthcare

Dr. McFarland is a practicing internist at Neighborhood Healthcare. He specializes in Internal Medicine – Pediatrics.

Secretary- Liza Suh, MD
Kaiser Permanente, San Diego

Dr. Suh is a practicing pediatrician at Kaiser Permanente.

Treasurer –Christine L. Johnson, MD
Naval Medical Center San Diego Pediatrics

Dr. Johnson has been a practicing pediatrician for over 20 years. After 22 years in the US Air Force and US Navy, she retired from Active Duty in 2015. Dr. Johnson continues to practice at the Naval Medical Center San Diego.

Past President – Marsha Spitzer, MD
Family Health Centers of San Diego

Dr. Spitzer is the Assistant Medical Director in Pediatrics at Family Health Centers San Diego. She currently serves as the Medical Director for Reach Out and Read San Diego.

Tenure/Term: Officers begin their position on the board as Treasurer. Each position term is for 2 years with an optional 3rd year. Officers continue in each position from Treasurer to Past President for a total of 10-14 years.

Financial Support: 100% of the Board members contributed to the organization in the last fiscal year.



SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: Jack's Pond Nature Center Improvements Date Submitted:	Total # of people served: ~3,400 Total # of San Marcos: ~3,000 residents served:	Amount Requested: \$4,816.00				
Non-Profit Organization Name and Address, Website Friends of San Marcos Parks and Recreation 3 Civic Center Dr San Marcos, CA 92069 https://www.friendsofsanmarcos.org/		Contact Person – Name, Title & Phone, email Kathryn Gray President info@friendsofsanmarcos.org (760) 744-9000				
<p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>The funds requested will be used to purchase items needed for the improvement of Jack's Pond Nature Center. These items will include interior paint for the walls, child-size sensory tables and planting supplies. The funds will also be used to purchase manipulatives including children's microscopes, trays, and other items to enhance the hands-on experience for children when visiting the nature center.</p>						
<p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>The funds requested will be used to make improvements to Jack's Pond Nature Center in hopes of making the Center more inviting to San Marcos children and their families. The Nature Center is free to visitors on Saturdays and Sundays. The improvements will be enjoyed by hundreds of families. Additionally, each school-year, classes from the various districts visit the Nature Center on field trips. The additional manipulatives purchased will provide a more dynamic Nature Center experience for the children.</p>						
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. 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. Signature of President or Authorized Officer on Application e. Optional: letters of support		Expected date project will begin/end: <i>Upon Approval / 1 year post approval</i> Date by which funds will be expended: <i>June 2020</i> Signature of President or Authorized Officer <table style="width:100%;"> <tr> <td style="width:50%;">Name, Title</td> <td style="width:50%;">Date</td> </tr> <tr> <td><i>Kathryn Gray, President</i></td> <td><i>9/16/2019</i></td> </tr> </table> 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): jimagee@san-marcos.net	Name, Title	Date	<i>Kathryn Gray, President</i>	<i>9/16/2019</i>
Name, Title	Date					
<i>Kathryn Gray, President</i>	<i>9/16/2019</i>					

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)

6 Kid's Microscopes at \$60 each	\$240.00
Compost Container	\$30.00
2 Root Viewers at \$10.00	\$20.00
3 Insect Specimen Sets at \$20.00	\$60.00
Jumbo Magnifier	\$30.00
Bird Track Set	\$40.00
Trays	\$200.00
View Masters	\$100.00
Binoculars	\$100.00
20 Cans of Paint at \$30.00 (Only consumable item)	\$600.00
Tall extra long Terrarium Cage	\$500.00
2 Compost Bins at \$80.00	\$160.00
Sand and Water Table	\$300.00
Planting Supplies: Soil, seeds, garden tools, spray bottles	\$500.00
5 Kid's size tables at \$250 each	\$1250.00
Frog life cycle puppets	\$68.00
Animal Tracks Rubbing Plates	\$11.00
Tree Activity Kit	\$70.00
Bean Germination Acrylic Block	\$33.00
2 Sprout and Grow Windows at \$27.00	\$54.00
Leaf Rubbing Plates	\$11.00
Natural Tree Blocks	\$59.00
Leaves and Seeds	\$75.00
Butterfly life cycle blocks	\$37.00
Dragonfly life cycle	\$35.00
Arachnids poster	\$17.00
Honey bee life cycle	\$37.00

Butterfly garden	\$35.00
Butterfly Ornaments Craft	\$20.00
2 Wooden Nest Birdhouse at \$17.00	\$34.00
Barn Owl Poster	\$13.00
Bug Boxes	\$4.00
2 Amphibian Posters at \$17.00	\$34.00
Rattle snake activity	\$39.00

Total budget for this PROJECT: **\$4,816.00**

Grant Request Amount: **\$4,816.00**
(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)

Is this a challenge grant?
No

Could it be?
No

Please list any other funding sources for this project.

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

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

INCOME FYE 6/28/2019

Board Members / Donations		
2-Jan	Michael Taylor	\$500.00
14-May	Travis Lindsay	\$500.00
9-May	AmazonSmile	\$5.00
1-May	Jason Simmons/CCI	inkind
20-May	Kent Aden	inkind
21-Jun	Linda Strand	\$250.00
	Steven Wagner	inkind
	Nick Buck	inkind
	Cameron Rentch	inkind
	Debbie Thompson	inkind
Total Board Membership/Donations: \$1,255.00		

Deposits	
July	\$4,194.14
August	\$1,880.25
September	\$20,106.90
October	\$7,337.86
November	\$0.00
December	\$552.00
January	\$990.80
February	\$0.00
March	\$10,001.68
April	\$6.61
May	\$8,351.32
June	\$6,529.89
Total:	\$59,951.45

Net Income	
Board / Donations	\$1,255.00
Music Festival	\$2,840.89
Double Peak	\$18,634.05
Grants	\$2,891.81
Bags N Brew	\$3,947.31
Meals	\$642.28
Advertising	\$183.16
Misc	\$177.40
Insurance	\$934.20
Training	\$0.00
City of SM in-kind donation DP 2018	\$235.00
Interest Income	\$12.28
Total Income:	\$27,879.30

Music Festival			
	square	cash	Total
9-Jul	\$600.89	\$3,060.00	\$3,660.89
Total Deposits: \$3,660.89			
Less Expenses: \$820.00			
Total Music Net Income: \$2,840.89			

Bags N Brews		
Date		Total
1-May	CCI/Eden Park Sponsorship	\$750.00
1-May	Lennar Homes Sponsorship	\$1,500.00
20-May	Brookfield Sponsorship	\$750.00
20-May	SDG&E Sponsorship	\$1,500.00
6-May	Cash Deposit	\$2,041.00
6-May	Less Petty Cash	\$500.00
6-May	Square Deposit	\$1,025.00
Total Deposits: \$7,066.00		
Less Expenses: \$3,118.69		
Total Bags N Brews Net Income: \$3,947.31		

Grant Received		
18-Jan	Master Gardener Assoc of SD	\$490.80
15-Mar	SM Youth Basketball for Sound System	\$10,000.00
Total Grants: \$10,490.80		
Less Grants Awarded: \$7,598.99		
Total Grants: \$2,891.81		

Approved Grants Pending Funding		
Date	Project	Amount
12-Oct	Jacks Pond	pd 2-19
12-Oct	Fitness Zone	\$4,000.00
14-Dec	Master Gardener Grant \$264.	\$48.81
18-Jan	Scholarship Funding	\$3,000.00
18-Jan	SD Mountain Bike Assoc not needed	\$0.00
15-Mar	City of SM sound system Corky's Gym	\$10,000.00
Total Pending Grants Awarded: \$17,048.81		

Restricted use funds;		
1-Jun	Paws Events 2015,2016 & 2017 net revenue; for dog parks	\$8,920.92
1-Oct	Brookfield Rancho Coronado DP donation for soccer fields	\$20,000.00
Total Restricted use funds: \$28,920.92		

Double Peak					
	Stripe	Square	Vendor	Sponsor	
July	\$533.25				
August	\$1,394.00			\$500.00	Eric Flodine
Sept	\$5,631.90			\$500.00	KTU+A Landscape Archit & Plan
				\$500.00	California Coast
				\$5,000.00	Lusardi Construction
			\$50.00		Cookng 4 Life
			\$25.00		NCHS
				\$250.00	Kinane Events
			\$50.00		Cesar Chaidez
			\$50.00		Hans & Laura Decher
				\$7,500.00	San Elijo Hills Devp Co
				\$500.00	Kitchell
			\$50.00		Lauren King/Ketons
9-Oct	\$4,735.50	\$1,054.11			
		\$900.00	cash		cash deposit
		\$500.00			petty cash
			\$75.00		Everbowl (pay pal)
			\$50.00		Beauty Counter (pay pal)
			\$50.00		Bfit Gyms (pay pal)
			\$50.00		Naked Juice (pay pal)
			\$50.00		Rush Cycle (pay pal)
		\$90.00			Cameron Rentch merchandise.
		\$17.00			Althea Jones shirt sale
May	\$305.00				
June	\$1,001.50			\$5,000.00	Lusadri Construction
			\$250.00		Kinane Events Inc
			\$25.00		NCHS
Income: \$13,601.15 \$1,561.11 \$775.00 \$19,750.00 \$35,687.26					
Expenses: \$17,053.21					
Total Double Peak Net Income: \$18,634.05					

Revenue Sources:	\$1,255.00	Donations
	\$3,660.89	Music Festival
	\$7,066.00	Bags N Brews
	\$35,687.26	Double Peak
	\$10,490.80	Grants
2018/2019 FYE Revenue:	\$58,159.95	

	Meals	Advertising	Misc	Insurance	Training	Double Peak	Music Festival	Bags N Brews	Grants Awarded	Expense Categories	
July							Staff Pro 400.00			Meals	642.28
							CWONC 300.00			Advertising	183.16
							FFSWB 20.00			Misc	177.40
							B&G SM 20.00			Insurance	934.20
Aug				Glaser Awards		Home Depot 11.64	Rotary 80.00			Training	0.00
				86.20						Double Peak	17,053.21
						Banners 715.92				Music Festival	820.00
Sept						Pacific Coast 256.41			SEMS Dirt 400.00	Bags N Brews	3,118.69
						(race bibs)			"Ryder Institute"	Grants Awarded	7,598.99
	71.95					Alliant Insurance 552.00				Petty Cash	1,000.00
			Smart N 34.37			Allies Party Rental 217.99				Refund	3.00
			Smart N Final/table cloth			Petty Cash 500.00				Refund from Alliant	552.00
			Rest 64.60			Petty Cash 500.00				Refund from Elevation	300.00
			Restaurant Depot/cups			American Fence 535.00				City of SM in-kind donation	235.00
						National Const 235.97				Fees included in deposits	75.78
Oct	52.97					Silk Screen Shirts 2261.25				Accrued Expenses:	
						So Cal Vocal 500.00				Bags N Brews	392.00
						(announcer Matt)				Total Expenses	\$31,680.15
						3 Pix Studios 600.00					
						(photography)					
						Fusion Timing 1311.60					
						(finish line)					
						Elevation Culture 3558.00	(medals)s/sb \$3258 ck cleared for \$3558				
						Elevation Culture 300.00	refund 10-15				
						Cart Mart 160.00					
						Michael's 58.19					
						(sponsor gifts)					
						Aloha Printing 426.69					
						(sponsor/signage)					
						Alliant Insurance 552.00					
						Stripe Tranfer 24.27					
						Sandy Feet Events 3500.00					
Nov	78.01					RaceGrade 500.00					
Dec						Alliant Insurance 552.00	refund		The Promise 5053.00		
						WIX.com 120.00			30% of \$16,843 DP		
						Stripe Tranfer 25.78			for 2018 accrued paid		
						City of SM 235.00			January 2019		
						(social media promo) in-kind donation					
Jan	104.63					Square/Paypal fees 47.50					
Feb	76.46	Godaddy 28.16									
March	36.73		3.00	D&O 848.00					Master Gard 107.18		
									(Gardener) 53.86		
									50.37		
									158.98		
									9.87		
									47.07		
									106.85		
April	73.56		3.00						Jacks Pond 1440.00		
									Master Gard 48.79		
									Master Gard 40.38		
									Master Gard 21.56		
May		Wix 155.00	Flowers 30.35					Staff Pro 325.00	Master Gard 29.98		
			FTB 10.00					SmartNFinal 92.62	Master Gard 31.10		
	60.66							Stone 38.79			
								StumbleFoot 42.00			
								Good Wood 250.00			
								Petty Cash 500.00			
								Petty Cash 500.00			
								ABC Training 50.00			
								Corp Div Winner 1000.00			
								Corp Div 2nd 250.00			
								Corp Div 3rd 150.00			
								Rec Winner 100.00			
								Rotary Club 40.00			
June	82.31		Supplies 38.08			Janovick 1500.00		CWONC 360.00			
	5.00							Square Fees 28.28			
								Event Ins 392.00			
	642.28	183.16	177.40	934.20	0.00	17053.21	9320.00	3118.69	7598.99		

Debits/Checks Processed:	
July	740.00
August	893.76
September	2,097.32
October	13,775.94
November	578.01
December	145.78
January	5,157.63
February	2,078.80
March	887.73
April	184.29
May	3,155.50
June	1,985.39
Total Debits/Checks:	\$31,680.15

CB&T Bank Balance	
Bank Balance as of 06/30/18	84,405.13
Deposit	59,951.45
Expenses	31,680.15
Bank Balance as of 06/28/19	\$112,676.43
Friends Equity 06/30/2018	84,405.13
Friends Equity as of 6/28/19	27,879.30
Less Pending Grants	\$17,048.81
Total Friends Equity :	95,235.62
Plus Accrued Expenses:	\$392.00
Plus Pending Grants	\$17,048.81
Total Friends Bank Balance	\$112,676.43

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

DEPARTMENT OF THE TREASURY

Date: **AUG 12 2014**

FRIENDS OF SAN MARCOS PARKS AND
RECREATION
3 CIVIC CENTER DR
SAN MARCOS, CA 92069

Employer Identification Number:
90-0984640
DLN:
17053365348013
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
September 5, 2013
Contribution Deductibility:
Yes
Addendum Applies:
No

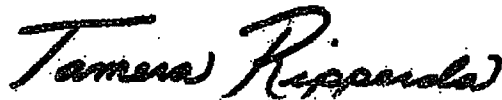
Dear Applicant:

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

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations

Letter 947



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OGDEN UT 84201-0023

007480:393031.0020.001 1 MB 0,405 530



FRIENDS OF SAN MARCOS PARKS AND
% HAROLD A MARTIN
3 CIVIC CENTER DR
SAN MARCOS CA 92069

007480

Date of this notice: 05-31-2013

Employer Identification Number:
90-0984640

Form: SS-4

Number of this notice: CP 575 F

For assistance you may call us at
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 90-0984640. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

ANNUAL FILING REQUIREMENTS

Most organizations with an EIN have an annual filing requirement, even if they engage in minimal or no activity.

A. If you are tax-exempt, you may be required to file one of the following returns or notices:

Form 990, Return of Organization Exempt From Income Tax
Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
Form 990-PF, Return of Private Foundation
Form 990-N, e-Postcard (available online only)

Additionally, you may be required to file your annual return electronically.

If an organization required to file a Form 990, Form 990-PF, Form 990-EZ, or Form 990-N does not do so for three consecutive years, its tax-exempt status is automatically revoked as of the due date of the third return or notice.

Please refer to www.irs.gov/990filing for the most current information on your filing requirements.



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0540

Entity Status Letter

Date: 9/17/2019

ESL ID: 7624781187

According to our records, the following entity information is true and accurate as of the date of this letter.

Entity ID: 3644643

Entity Name: FRIENDS OF SAN MARCOS PARKS AND RECREATION, INC.

- ☒ 1. The entity is in good standing with the Franchise Tax Board.
- ☐ 2. The entity is **not** in good standing with the Franchise Tax Board.
- ☒ 3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701 d.
- ☐ 4. We do not have current information about the entity.

The above information does not necessarily reflect:

- The entity's status with any other agency of the State of California or other government agency.
- If the entity's powers, rights, and privileges were suspended or forfeited at any time in the past, or the entity did business in California at a time when it was not qualified or not registered to do business in California:
 - The status or voidability of any contracts made in California by the entity at a time when the entity was suspended or forfeited (R&TC Sections 23304.1, 23304.5, 23305a, 23305.1).
 - For entities revived under R&TC Section 23305b, any time limitations on the revivor or limitation of the functions that can be performed by the entity.

Connect With Us

Web: ftb.ca.gov

Phone: 800.852.5711 from 7 a.m. to 5 p.m. weekdays, except state holidays
916.845.6500 from outside the United States

TTY/TDD: 800.822.6268 for persons with hearing or speech impairments



Friends of San Marcos

Parks and Recreation

2019 Board of Directors

Kathryn Gray, President

Co-owner

Twin Oaks Valley Winery

Nick Buck, Board Member

Member

Kiwanis Club

Steve Wagner, Vice-President

Co-founder

Stone Brewing Company

Travis Lindsay, Board Member

Owner

Appareo LLC

Marty Walls, Board Secretary

CEO

Bell Rock Growers

Linda Strand, Board Member

Member

Rotary Club San Marcos

Debbie Thompson, Treasurer

Vice-President

California Bank and Trust

Michael Taylor, Board Member

Assistant Superintendent

Business Services EUSD

Kent Aden, Board Member

Vice-President

Home Fed Corporation

Holly Malan, Board Member

Retired

Jason Simmons, Past President

Vice President of Operations

Dexter Development Group

Vice President of Operations

CCI

Lauren King, Board Member

No affiliations

Narrative

The funds requested will be used to make improvements at Jack's Pond Nature Center including paint for the walls, child-size tables and manipulatives. These improvements will help to make the Center more inviting to San Marcos children and their families. The Nature Center is free to visitors on Saturdays and Sundays so the improvements will be enjoyed by hundreds of families.

Additionally, each school year classes from the San Marcos Unified School District (SMUSD) visit the Nature Center on field trips. Schools from nearby districts have also begun booking field trips. The additional manipulatives purchased will provide a more dynamic Nature Center experience for all the children. With sponsorships from the Friends of San Marcos and Vallecitos Water District, it's possible that all seven Title I schools in SMUSD will have the opportunity to visit the Nature Center free of charge. With two classes from each of the Title I schools, that would be over 300 students visiting the Nature Center at no cost to parents or the schools.

Many of the items at the Nature Center are old, outdated and in need of replacement. Also, each of the ten rooms in the Nature Center needs to be refurbished; grant funds will expedite this process. These anticipated improvements and new manipulatives will help to make each Nature Center visit memorable and provide hands-on learning experiences for children and families in San Marcos and neighboring cities.

Form **990-EZ****Short Form****Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

2017

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

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

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.**Open to Public Inspection**Department of the Treasury
Internal Revenue Service**A** For the 2017 calendar year, or tax year beginning Jul 1, 2017, and ending Jun 30, 2018**B** Check if applicable:

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

C Name of organization

Friends of San Marcos Parks and Recreation

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

3 Civic Center Dr

Room/suite

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

San Marcos, CA 92069

D Employer identification number

90-0984640

E Telephone number

(760) 744-9000

F Group Exemption

Number ▶

G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶ N/A**J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c)() ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 66,639.**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	21,015.	
	2	Program service revenue including government fees and contracts	2	45,324.	
	3	Membership dues and assessments	3		
	4	Investment income	4		
	5a	Gross amount from sale of assets other than inventory	5a		
	5b	Less: cost or other basis and sales expenses	5b		
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c		
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a		
Revenue	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	300.	
	c	Less: direct expenses from gaming and fundraising events	6c	3,693.	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	-3,393.	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
	8	Other revenue (describe in Schedule O)	8		
Expenses	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	62,946.	
	10	Grants and similar amounts paid (list in Schedule O)	10	7,000.	
	11	Benefits paid to or for members	11		
	12	Salaries, other compensation, and employee benefits	12		
	13	Professional fees and other payments to independent contractors	13	10,900.	
	14	Occupancy, rent, utilities, and maintenance	14	657.	
	15	Printing, publications, postage, and shipping	15	548.	
	16	Other expenses (describe in Schedule O)	16	38,873.	
	17	Total expenses. Add lines 10 through 16	17	57,978.	
	Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	4,968.
		19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	79,437.
		20	Other changes in net assets or fund balances (explain in Schedule O)	20	
		21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	84,405.

For Paperwork Reduction Act Notice, see the separate instructions. BAA

REV 10/16/18 PRO

Form **990-EZ** (2017)

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	79,437.	22 84,405.
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	79,437.	25 84,405.
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	79,437.	27 84,405.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐What is the organization's primary exempt purpose? See Part III Stmt

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

28 TOVEA SERVICES NORTH COUNTY EQUESTRIAN COMMUNITY WHERE 300-500 PEOPLE ASSIST AND ATTEND EVENTS TO PRESERVE THE RURAL AND EQUESTRIAN LIFESTYLE. (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	23,774.
29 DOUBLE PEAK CHALLENGE IS A RACE HELD IN SAN MARCOS WHERE IT HAS OVER 600 RUNNERS AND OVER 100 VOLUNTEERS AND VENDORS. FUNDS RECEIVED WILL BE USED FOR FUTURE OPPORTUNITIES. (Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	20,675.
30 _____ _____ (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) _____ (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	44,449.

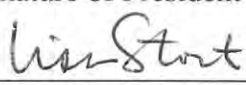
Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
JASON SIMMONS PRESIDENT	1.00	0.	0.	0.
MARTY WALLS SECRETARY	1.00	0.	0.	0.
STEVE WAGNER TREASURER	1.00	0.	0.	0.
Kathryn Gray Board Member	1.00	0.	0.	0.
Debbie Thompson Board Member	1.00	0.	0.	0.
Kent Aden Board Member	1.00	0.	0.	0.
Nick Buck Board Member	1.00	0.	0.	0.
Lauren King Board Member	1.00	0.	0.	0.
Travis Lindsay Board Member	1.00	0.	0.	0.
Linda Strand Board Member	1.00	0.	0.	0.
Michael Taylor Board Member	1.00	0.	0.	0.
See Part IV Stmt	4.00	0.	0.	0.



SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: SuperStrong Training Date Submitted: 9/20/2019	Total # of people served: 6,000 Total # of San Marcos residents served: 6,000 students	Amount Requested: \$6,800
Non-Profit Organization Name, Address, Website The San Marcos Promise (SM Promise) 255 Pico Ave, Ste 103, San Marcos, CA 92069 https://thesanmarcospromise.org/		Contact Person – Name, Title & Phone, email Lisa Stout, Executive Director lisa@thesanmarcospromise.org 619-297-0115
Briefly describe your request for funds (to be expanded upon in narrative for regular grant): SM Promise is requesting funding to train two Educational Coordinators and 28 San Marcos Unified School District (SMUSD) teachers and counselors on the SuperStrong Interest Inventory Assessment (SuperStrong). SuperStrong is the gold standard of interest inventories, helping students learn more about who they are and what they are interested in and connecting them to compatible career possibilities. Students are able to refine their career interests by researching job requirements, work styles, and educational programs using the online platform. Through this experience, students get an earlier start preparing for a meaningful career that pays a living wage. This year, SM Promise seeks to deliver SuperStrong to all 8 th and 9 th grade students in the district by engaging students at Future Centers, located onsite at each high school in the SMUSD, and training teachers and counselors to integrate the program in their classrooms, programs and student advisory activities.		
Briefly describe the significance of your request to the San Marcos community: SuperStrong is the starting point for San Marcos students to begin their career exploration journey. Students who know their interests, strengths and preferences are at an advantage; they can begin to seek out relevant classes, workshops, and internships, and the first-hand experiences these opportunities provide, to make progress achieving their career aspirations. Through SM Promise's comprehensive programming, using SuperStrong as the starting point, San Marcos students will be better prepared for meaningful careers and future self-sufficiency. They will contribute to an expanded pool of diverse, qualified workers that strengthen the local workforce and community.		
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. 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. Signature of President or Authorized Officer on Application e. Optional: letters of support		Expected date project will begin/end: 10/1/2019 Date by which funds will be expended: 6/30/2020 Signature of President or Authorized Officer  Name, Title Lisa Stout, Executive Director Date 9/25/2019 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): jimagee@san-marcos.net



Narrative Prepared for the San Marcos Community Foundation

The San Marcos Promise (SM Promise) is requesting support to train two Education Coordinators and 28 San Marcos Unified School District (SMUSD) teachers and counselors on the SuperStrong Interest Inventory Assessment (SuperStrong) platform. SuperStrong is the starting point for San Marcos students in their career exploration journey, helping them learn more about who they are and what they are interested in. Integrating SuperStrong into San Marcos classrooms and curricula is part of SM Promise's strategy to strengthen the career-readiness culture of San Marcos schools and better prepare students to enter the workforce.

SuperStrong Program and Training—SuperStrong is the gold standard of interest inventories. It begins with a 65-question online survey designed to assess student interest in various subjects, job responsibilities, and work environments. Upon completion, students have access to a report highlighting their top personality types—realistic, investigative, artistic, social, enterprising or conventional—as well as compatible work environments and careers. The report is interactive, enabling students to research their career matches and indicate whether they would like or dislike them. Students then can link to specific jobs and find detailed information about the skills required, educational and training requirements, job outlook, salaries, and responsibilities for each. Data is provided by O*NET, Bureau of Labor Statistics and the Department of Education's Integrated Postsecondary Education Data System. Students can also explore by field of study and link to occupations in those fields.

San Marcos middle and high school students currently learn about SuperStrong through presentations by Educational Coordinators, delivered in class or at the school's Future Center. To expand the program's reach, SM Promise wants to train its two Educational Coordinators and up to 28 SMUSD educators on the SuperStrong platform and implementation strategies for their classrooms, programs and student advisory activities. This will enable SM Promise to meet its program expansion goals. This school year, SuperStrong will be provided to all 8th and 9th graders in SMUSD as well as students in AVID and Career Technical Education classes. Next school year, SuperStrong will also be provided to 11th-grade students in preparation for their senior exit interview project, students in English language programs, and parents.

Through the SuperStrong training, teachers and staff members will:

- Learn important information about the SuperStrong Assessment.
- Experience the SuperStrong Assessment from the end-user perspective.
- Understand how to interpret the results of the assessment and support students to use them as a springboard for ongoing personal and career exploration.

- Gain an understanding of how to use SuperStrong results to advise, counsel and support student career exploration and success.
- Become competent in navigating the functions of the Administrator Tab.

Educators will also learn about the resources available to students and their families at the Future Centers. These include college and job readiness, financial literacy, soft skills development, and other relevant workshops, offered year-round. As the bridge to local industry, SM Promise also connects students to employers through internships, job shadow experiences, career fairs and interview panels. Students continuing to struggle to find their path can be referred to the Promise Navigator program, where they will receive one-on-one support and access to the Wayfinder Curriculum.

Impact—Helping students build self-knowledge of their interests, strengths and preferences is invaluable. The results from SuperStrong can motivate students to thoroughly consider many options, including and especially occupations they may have never even thought of. It can help them can identify and articulate their goals, and connect them to their learning experience. Instead of floundering in high school, they can begin to seek out relevant classes and internships, and the first-hand experience these opportunities provide, to further refine their career goals. As San Marcos educators learn how to integrate career exploration and preparation into their classrooms and support their students in their journeys, even more students will identify a meaningful career path and take the necessary steps to become a competitive job applicant.

SM Promise History—SM Promise is a non-profit 501(c)3 educational foundation providing college and career support for students in the SMUSD. SM Promise was originally founded in 2014 to expand the Partners Advancing College Education Promise, which provides financial assistance to qualifying San Marcos graduates attending local colleges. Realizing the potential to more meaningfully impact college and career-readiness among North County San Diego students, SM Promise recently shifted its focus to creating effective programs that build 21st century work skills and strengthen workforce development. SM Promise now helps K-12 SMUSD students discover their interests and strengths and take the necessary steps to prepare for a successful career and life. Through its continuum of programs and support, SM Promise has the potential to increase college enrollment rates among SMUSD students and increase entry-level wages for students joining the workforce directly. Future Centers, located onsite at San Marcos high schools but fully supported by SM Promise, and the Educational Coordinators that staff them, are examples of SM Promise’s strategy and commitment to prepare local students for college and career.

Thank you for your consideration!

The San Marcos Promise

Budget Overview

July 2019 through June 2020

	Jul '19 - Jun 20
Ordinary Income/Expense	
Income	
Leichtag Foundation Grant	500,000.00
Programs Income	
LEAP	
LEAP Registrations	120,000.00
Extended Day	10,000.00
Grant Income	9,000.00
Merchandise	2,000.00
Total LEAP	141,000.00
Community Scholarships	
Walton Family	2,200.00
Bill Simpson	1,100.00
Total Community Scholarships	3,300.00
Total Programs Income	144,300.00
In-Kind Donations	
PIMA	110,000.00
SMUSD	
TSMP Office Space	24,000.00
Total SMUSD	24,000.00
Total In-Kind Donations	134,000.00
Corporate Donors	60,000.00
Grants	25,000.00
SMUSD Employee Contributions	
TSMP Contributions	10,000.00
Holt Legacy Contributions	4,620.00
VAPA Promise	1,140.00
PACE Promise	576.00
Total SMUSD Employee Contributions	16,336.00
TSMP Prom	
Ticket Sales	5,000.00
Sponsorships	2,500.00
Total TSMP Prom	7,500.00
Board Contributions	7,500.00
Individual Donors	2,500.00
Coffee Cart	1,500.00
Total Income	898,636.00
Gross Profit	898,636.00
Expense	
Programs	
Programs Coordinator	130,000.00
PACE Promise	
Spring Schoalrships	59,500.00
Fall Scholarships	59,500.00
Field Trips	1,000.00
Total PACE Promise	120,000.00
LEAP	
Contractor Payments	55,000.00
Supplies, Materials & Equipment	14,800.00
Extended Day Camp	10,000.00
Grant Purchases	9,000.00
Administrative Support	5,000.00

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)

<u>SuperStrong Training</u>	<u>\$6,800</u>
<u>SuperStrong Licensing for the 2019/2020 school year</u>	<u>\$10,000</u>
<u> </u>	<u>\$</u>
<u> </u>	<u>\$</u>
<u> </u>	<u>\$</u>
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<u> </u>	<u>\$</u>
<u> </u>	<u>\$</u>
<u> </u>	<u>\$</u>

Total budget for this PROJECT: \$16,800

Grant Request Amount: \$6,800
(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)

Is this a challenge grant? No **Could it be?** SM Promise
has already secured \$5,000 from the San Marcos Unified School District to cover half the cost of providing San Marcos students access to the SuperStrong program for the 2019/2020 school year. SM Promise is leveraging that support to secure the remaining \$5,000 needed to cover the cost of the program. The request to the San Marcos Community Foundation would support San Marcos teacher and staff training on the program.

Please list any other funding sources for this project.

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

<u>\$5,000</u>	(Name of source) <u>San Marcos Unified School District</u>	**	<u>C</u>
<u>\$5,000</u>	(Name of source) <u>Nordstrom</u>	**	<u>P</u>
<u>\$</u>	(Name of source) <u> </u>	**	<u> </u>

The San Marcos Promise

Budget Overview

July 2019 through June 2020

	Jul '19 - Jun 20
Merchandising	1,250.00
Total LEAP	95,050.00
Palomar Promise Plus	
Fall Scholarships	25,000.00
Spring Scholarships	25,000.00
Total Palomar Promise Plus	50,000.00
Marketing/Program Support	15,000.00
Promise Navigators	
Supplies, Materials & Equipment	5,000.00
Field Trips	2,500.00
Promotions/Marketing	1,500.00
Professional Development	1,500.00
Printng & Copying	1,000.00
Total Promise Navigators	11,500.00
Internship/Working Scholarship	8,000.00
CTE Promise	8,000.00
Community Scholarship Awarded	3,000.00
Printing and Copying	2,500.00
Total Programs	443,050.00
Administration	
Office and Administration	285,500.00
Consultants & Professional Fees	35,500.00
Total Administration	321,000.00
Future Center	
San Marcos High School	62,000.00
Mission Hills High School	62,000.00
Twin Oaks High School	2,500.00
Total Future Center	126,500.00
Promise Prom	5,000.00
Coffee Cart Expenses	1,500.00
Total Expense	897,050.00
Net Ordinary Income	1,586.00
Net Income	1,586.00

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

DEPARTMENT OF THE TREASURY

Date: **AUG 05 2014**

THE SAN MARCOS PROMISE
C/O TONI A RITCHEY
950 BOARDWALK STE 201
SAN MARCOS, CA 92078

Employer Identification Number:
46-5460510
DLN:
17053163317004
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
April 4, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

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

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

THE SAN MARCOS PROMISE

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

Sincerely,


Director, Exempt Organizations



State of California
Franchise Tax Board

PO BOX 1286
Rancho Cordova CA 95741-1286

THE SAN MARCOS PROMISE
338 VIA VERA CRUZ #250
SAN MARCOS CA 92078

Date: 08.01.14
Case: 26560551693599390
Case Unit: 26560551693599393
In reply refer to: 760:ARE:F120

Regarding : **Tax-Exempt Status**
Organization's Name : The San Marcos Promise
CCN : 3663584
Purpose : Educational
R&TC § : 23701d
Form of Organization : Incorporated
Accounting Period Ending : 06/30
Tax-Exempt Status Effective : 04/04/2014

Exempt Determination Letter

We have determined the organization is tax-exempt from California franchise or income tax as stated in the above Revenue and Taxation Code (R&TC) section (§).

To retain tax-exempt status, the organization must be organized and operating for nonprofit purposes within the provisions of the above R&TC section. An inactive organization is not entitled to tax-exempt status.

We have based our decision on the information submitted and the assumption that the organization's present operations will continue unchanged or conform to those proposed in the organization's application. In order for us to determine any affect on the tax-exempt status, the organization must immediately report to us any change in:

- Operation
- Character
- Purpose
- Name
- Address

Our determination may no longer be applicable, if these changes occur:

- Material facts or circumstances relating to the organization application.
- Relevant statutory, administrative, or judicial case law.
- Federal interpretation of federal law in cases where our decision was based on such interpretation.

It is the organization's 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

R&TC §21012(a)(2).

For filing requirements, get Pub. 1068, *Exempt Organizations - Filing Requirements and Filing Fees*. Go to **ftb.ca.gov** and search for **1068**.

This exemption is for state franchise or income tax purposes only. For information regarding sales tax exemption, contact the State Board of Equalization at 800.400.7115, or go to their website at **boe.ca.gov**.

Andrea R. Evans
Telephone: 916.845.4171
Fax: 916.843.0153

cc: Barbara Fischer

Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public ▶ Information about Form 990 and its instructions is at www.irs.gov/form990	OMB No 1545-0047 <div style="font-size: 2em; font-weight: bold; margin: 10px 0;">2017</div> Open to Public Inspection
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A For the 2017 calendar year, or tax year beginning 07-01-2017, and ending 06-30-2018

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization THE SAN MARCOS PROMISE</td> <td rowspan="3">D Employer identification number 46-5460510</td> </tr> <tr> <td colspan="2">Doing business as</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">255 PICO AVENUE</td> <td>E Telephone number (760) 290-2890</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code SAN MARCOS, CA 92069</td> <td>G Gross receipts \$ 659,048</td> </tr> </table>	C Name of organization THE SAN MARCOS PROMISE		D Employer identification number 46-5460510	Doing business as		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	255 PICO AVENUE		E Telephone number (760) 290-2890	City or town, state or province, country, and ZIP or foreign postal code SAN MARCOS, CA 92069		G Gross receipts \$ 659,048
C Name of organization THE SAN MARCOS PROMISE		D Employer identification number 46-5460510												
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Number and street (or P.O. box if mail is not delivered to street address)	Room/suite													
255 PICO AVENUE		E Telephone number (760) 290-2890												
City or town, state or province, country, and ZIP or foreign postal code SAN MARCOS, CA 92069		G Gross receipts \$ 659,048												
F Name and address of principal officer		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶												
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														
J Website: ▶ N/A														
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 2013 M State of legal domicile: CA												

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities RAISING FUNDS TO PROVIDE SCHOLARSHIPS TO QUALIFIED STUDENTS ENROLLED IN THE SAN MARCOS UNIFIED SCHOOL DISTRICT				
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)	13				
4 Number of independent voting members of the governing body (Part VI, line 1b)	0				
5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	0				
6 Total number of volunteers (estimate if necessary)					
7a Total unrelated business revenue from Part VIII, column (C), line 12	0				
7b Net unrelated business taxable income from Form 990-T, line 34					
Revenue	8 Contributions and grants (Part VIII, line 1h)	550,883	568,640		
	9 Program service revenue (Part VIII, line 2g)	76,763	90,408		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	505	0		
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	628,151	659,048		
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	173,981	183,323		
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0		
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0				
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	379,957	419,589		
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	553,938	602,912		
	19 Revenue less expenses Subtract line 18 from line 12	74,213	56,136		
Net Assets or Fund Balances	Beginning of Current Year		End of Year		
	20 Total assets (Part X, line 16)	164,724	220,860		
	21 Total liabilities (Part X, line 26)		0		
	22 Net assets or fund balances Subtract line 21 from line 20	164,724	220,860		

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: 2018-10-12															
	RICK GITTINGS Director Type or print name and title															
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Print/Type preparer's name TERI A COHEN</td> <td style="width:30%;">Preparer's signature TERI A COHEN</td> <td style="width:20%;">Date</td> <td style="width:20%;">Check <input type="checkbox"/> if self-employed PTIN P00078250</td> </tr> <tr> <td colspan="2">Firm's name ▶ Teri A Cohen CPA APC INC</td> <td colspan="2">Firm's EIN ▶ 33-0174688</td> </tr> <tr> <td colspan="2">Firm's address ▶ 780 Fulton Road</td> <td colspan="2">Phone no (760) 744-9696</td> </tr> <tr> <td colspan="4" style="text-align: center;">San Marcos, CA 920692072</td> </tr> </table>	Print/Type preparer's name TERI A COHEN	Preparer's signature TERI A COHEN	Date	Check <input type="checkbox"/> if self-employed PTIN P00078250	Firm's name ▶ Teri A Cohen CPA APC INC		Firm's EIN ▶ 33-0174688		Firm's address ▶ 780 Fulton Road		Phone no (760) 744-9696		San Marcos, CA 920692072		
Print/Type preparer's name TERI A COHEN	Preparer's signature TERI A COHEN	Date	Check <input type="checkbox"/> if self-employed PTIN P00078250													
Firm's name ▶ Teri A Cohen CPA APC INC		Firm's EIN ▶ 33-0174688														
Firm's address ▶ 780 Fulton Road		Phone no (760) 744-9696														
San Marcos, CA 920692072																

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

RAISING FUNDS TO PROVIDE SCHOLARSHIPS TO QUALIFIED STUDENTS ENROLLED IN THE SAN MARCOS UNIFIED SCHOOL DISTRICT

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 \$ 313,226 including grants of \$) (Revenue \$)
See Additional Data

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

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

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **▶** 313,226

TSMP Board of Directors

Lisa Stout, Executive Director

Alejandro Contreras, Alliance Campus Visit Coordinator, CSUSM | Programs Committee

Steve Eggers, Owner, ACE Tutoring | Programs Committee Chair

Fred Freedman, President/CEO Pima Medical Institute | Programs Committee

Rick Gittings, Former City Manager, City of San Marcos | Board Chair

Rana Holcomb, Retired School Psychologist | Programs Committee

Kevin Holt, Former Superintendent, San Marcos Unified School District | Programs Committee

Rebecca Jones, Mayor, City of San Marcos | Programs Committee

Khary Knowles, Executive Director of Education, Vanir Construction Management | Programs Committee

Justin Matsushita, Fire Battalion Chief, City of Santee | Board Treasurer and Resource Development Committee

Mike McDonald, Developer, Urban Villages | Resource Development Committee

Randy Walton, Walton Law Firm, San Marcos City Councilmember | Programs Committee

Dr. Carmen Garcia, Superintendent, San Marcos Unified School District | Programs Committee

Jenny Orlando, Double Peak K-8 School | Board Secretary and Events Committee

10:39 AM

07/18/19

Cash Basis

The San Marcos Promise
Budget vs. Actual
 July 1, 2018 through June 30, 2019

	Jul '18 - Jun 19	Budget
Ordinary Income/Expense		
Income		
Leichtag Foundation Grant	500,000.00	500,000.00
Programs Income		
LEAP		
LEAP - Other	115,303.32	112,500.00
Extended Day	9,680.70	0.00
Grant Income	8,210.00	0.00
Merchandise	2,033.04	0.00
Total LEAP	135,727.06	112,500.00
Community Scholarships	2,100.00	0.00
Total Programs Income	138,794.12	112,500.00
In-Kind Donations		
PIMA	52,500.00	52,500.00
SMUSD	24,000.00	39,000.00
Total In-Kind Donations	76,500.00	91,500.00
Corporate Donors	24,638.46	60,000.00
SMUSD Employee Contributions		
TSMP Contributions	5,550.72	5,839.68
Holt Legacy Contributions	4,833.00	5,040.00
VAPA Promise		
Employee Contributions	1,140.00	1,140.00
Total VAPA Promise	1,140.00	1,140.00
PACE Promise	556.00	0.00
Total SMUSD Employee Contributions	12,079.72	12,019.68
TSMP Prom		
Ticket Sales	5,819.18	0.00
Sponsorships	2,000.00	0.00
Total TSMP Prom	7,819.18	0.00
Board Contributions	5,229.84	13,000.00
Website Advertising	2,396.76	0.00
Individual Donors	1,789.40	5,000.00
Coffee Cart	1,569.41	1,500.00
Grants	0.00	5,000.00
Total Income	770,816.89	800,519.68
Gross Profit	770,816.89	800,519.68

The San Marcos Promise
Budget vs. Actual
July 1, 2018 through June 30, 2019

	Jul '18 - Jun 19	Budget
Expense	581,484.82	686,400.00
Net Ordinary Income	189,332.07	114,119.68
Net Income	189,332.07	114,119.68

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

Project Name: NCHS San Marcos Pediatric Dental Sensor Date Submitted: 9/30/19	Total # of people served: 4,957 Total # of San Marcos residents served: 2,385	Amount Requested: \$5,000
Non-Profit Organization Name and Address, Website North County Health Services (NCHS) 150 Valpreda Road, San Marcos, CA 92069 www.nchs-health.org	Contact Person – Name, Title & Phone, email Courtney Farrell, Grant Writer (760) 736-8723 courtney.farrell@nchs-health.org	
<p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>NCHS respectfully requests a \$5,000 San Marcos Community Foundation grant to purchase a Schick dental HD x-ray sensor to increase our efficiency and capacity to provide oral healthcare to low-income, minority, and underserved children at the NCHS San Marcos Health Center. The requested x-ray sensor is an integral component of digital x-ray equipment at NCHS and will help alleviate the challenges identified below. Digital oral imaging sensors are small, re-usable tabs that are inserted into patients' mouths to capture digital x-ray images. They are designed to be used very quickly, which is especially important when working with children. Over time (about 5 years), due to frequent and extreme bending, they gradually produce less and less defined images and need to be replaced.</p>		
<p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>The most commonly identified barrier to accessing dental care for our patients is long wait times. Since our patients oftentimes have to take off from work and/or arrange childcare for an appointment, NCHS tries to make appointments as quick and convenient as possible. Unfortunately, dental x-ray sensors often have to be shared between multiple exam rooms and as the sensors age, repeat images sometimes have to be taken. These factors lead to longer appointments and in turn, longer waits in waiting rooms as our providers get behind schedule. A San Marcos Community Foundation grant will offer patients increased access to dental services by increasing our efficiency to provide oral healthcare. The impact of this project will dramatically improve the quality of life for underserved and vulnerable children in San Marcos for years to come.</p>		
<p>Please attach the following items.</p> <p>Both Mini-Grant & Regular:</p> <ol style="list-style-type: none"> 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. Regular Grants Only: <ol style="list-style-type: none"> 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 		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Expected date project will begin/end: 1/1/19</p> <p>Date by which funds will be expended: 3/31/19</p> </div> <div style="width: 45%;"> <p>Signature of President or Authorized Officer</p> <p>Name, Title _____ Date <u>9/15/19</u></p> <p>Barbara S. Kennedy, MHA, FACHE, President & CEO</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Submit Via Mail, In Person or Via Email to:</p> <p>San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): jimagee@san-marcos.net</p> </div> <div style="width: 45%;"></div> </div>		

Organization Information

Established in 1971, North County Health Services (NCHS) is a private, non-profit 501(c)(3) federally qualified health center (FQHC) that provides comprehensive medical, dental, and behavioral health services to primarily underserved and low-income residents of northern San Diego and southwestern Riverside counties. Over the last 48 years, NCHS has grown to 12 health centers located in San Marcos, Carlsbad, Encinitas, Oceanside, Ramona, and Perris. In addition, NCHS operates two mobile medical/dental clinics that provide services to persons with significant access barriers.

Responding to the healthcare needs of low-income, underserved families continues to drive the mission of NCHS “to improve the health status of our diverse communities by providing quality healthcare that is comprehensive, affordable, and culturally sensitive.”

NCHS’ comprehensive services include adult and pediatric primary care, obstetrics, gynecology, perinatology, family planning, dental, integrated behavioral health, chiropractic, and a full range of enabling services to help clear the pathway to access. Enabling services include health outreach, health education, free health screenings and programs, transportation to and from appointments, translation services, case management, and assistance in applying for, enrolling in, and utilizing health insurance, MediCal, CalFresh, and WIC benefits.

In 2018, NCHS served 62,952 medical, 15,988 dental, and 6,813 behavioral health patients through 333,697 total visits. NCHS patients are predominately low income (96.1% below 200% federal poverty level (FPL) and 67.7% at or below 100% FPL), uninsured (21.8%), and underserved. 35.6% of patients are pediatrics (0-17), 58% are adults (18-64), and 6.4% are seniors (65+). In 2018, 78.5% of patients were a racial or ethnic minority, 9.7% were migrant and seasonal farm workers, and 6.1% were veterans.

Statement of Need

Future funding for healthcare safety-net organizations like NCHS is at risk now more than ever with the looming fiscal cliff and the questions surrounding federal funding. In recent years, NCHS has noticed more and more patients hesitant to participate or no longer participating in government assistance programs, including Medi-Cal, WIC, and CalFresh. NCHS patients are reporting increased levels of fear surrounding the current political climate, causing them to become more apprehensive to maintain health insurance and access healthcare. This puts NCHS’ funding in jeopardy as more uninsured patients translates into higher costs as NCHS does not turn any patient away due to inability to pay.

In response to these uncertainties, NCHS is taking a close look at the various processes and clinical workflows in an effort to identify waste, standardize service delivery, and reduce inefficiencies. All of these are critical in creating access and improving care, especially at our largest health center in San Marcos, which provides care to approximately 30,000 patients each year. In a recent assessment of NCHS dental operations, NCHS identified significant waste in various processes and clinical workflows within our oral health services. One of the most significant areas of inefficiencies identified was the amount of time it takes to have x-rays taken during a patient’s visit. NCHS does not currently have a dedicated space for dental x-rays to be taken at NCHS San Marcos and as such x-rays are done within the operatories. Portable dental x-ray units are used by support staff and moved from room to

room as needed. However, often times, these units have to be shared by as many as four clinical teams. In addition, NCHS has a limited number x-ray sensors that are moved around as patients require x-rays. The limited equipment leads to inefficiencies that often result in a poor patient experience, bottleneck effect, and frustrated providers and support staff.

Project Description

NCHS respectfully requests a \$5,000 San Marcos Community Foundation grant to purchase a size 0 Schick dental HD x-ray sensor to increase our efficiency and capacity to provide oral healthcare to low-income, minority, and underserved children at the NCHS San Marcos Health Center.

NCHS' recent oral health services assessment included patient feedback surveys asking about our patients' dental experiences. The most commonly identified barrier to accessing dental care was long wait times for appointments (34.6%). Many patients also identified long wait times in waiting rooms as a barrier to care. Since our patients oftentimes have to take off from work and/or arrange childcare to attend an appointment, NCHS tries to make their appointments as quick and convenient as possible. One of the most essential components of a dental visit is x-rays, especially for children. X-rays allow a dentist to track how a child's teeth develop, as well as look for signs of decay, cavities, and other diseases. Unfortunately, dental x-ray sensors often have to be shared between multiple exam rooms at NCHS and as the sensors age, repeat images sometimes have to be taken. These factors lead to longer appointments and in turn, longer waits in waiting rooms as our dental providers get behind schedule.

The requested x-ray sensors are integral components of digital x-ray equipment at NCHS and will help alleviate the challenges identified above. Digital oral imaging sensors are small, re-usable tabs that are inserted into patients' mouths to capture digital x-ray images. They are designed to be flexible and are curved to be comfortable when put into place. They are also designed to be used very quickly, which is especially important when working with children. The sensors can also capture panoramic images and may be used during dental surgery. These digital oral imaging sensors come in various sizes 0 for toddlers and young children, size 1 for older children, and size 2 for adults. Over time (about 5 years), due to frequent and extreme bending, they gradually produce less and less defined images and need to be replaced.

Project Benefits

A grant from the San Marcos Community Foundation will increase access to oral healthcare for approximately 2,385 low-income, minority, and underserved toddlers and young children living in San Marcos, as well as an additional 2,572 children living in the surrounding communities. This grant will also help increase NCHS' capacity for the future to provide oral health services to San Marcos' most vulnerable residents for years to come. The impact of this project will dramatically improve the quality of life for underserved, vulnerable children and also their prospects for a productive and healthy future in San Marcos and the surrounding communities for years to come.

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)

[illegible]

Total budget for this PROJECT: \$5,426.29

Grant Request Amount: **\$5,000**
(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).**

\$426.29 (Name of source) <u>NCHS In-Kind Support</u>	** (C)
\$_____ (Name of source) _____	** _____
\$_____ (Name of source) _____	** _____
\$_____ (Name of source) _____	** _____

NORTH COUNTY HEALTH PROJECT, INC.
Operational Budget
For the period ending December 31, 2019

**REVENUES, GAINS,
AND OTHER SUPPORT**

Contracts and grants	12,850,007
Patient services, net of bad debt	62,085,851
Contracted Pharmacy	7,276,841
Contributions	376,233
Miscellaneous	138,943
Meaningful Use	178,000
Gain on Investments	360,000

TOTAL REVENUE	83,265,875
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OPERATING EXPENSES

Personnel	50,762,332
Fringe benefits	11,089,341
Contract Services	
Patient	3,535,204
Non-Patient	3,153,900
Payroll & Audit services	460,000
Consumable supplies	2,321,679
Contracted Pharmacy Supplies	1,767,170
Administrative supplies	656,536
Insurance	355,873
Facilities	
Rent	762,560
Mortgage Interest	485,280
Utilities	745,934
Other Facilities Expense	1,077,582
Communications-Telephone & Internet	602,437
Travel	283,468
Minor Equipment, maintenance and rental	548,919
Staff Recruitment & Retention	765,141
Public Communications & Marketing	268,847
Other Expenses	
Outreach	44,084
Other Operating Expenses	463,847
Depreciation	3,047,714

TOTAL EXPENSES	83,197,848
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Projected Increase in Net Assets from Operations	68,027
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OGDEN UT 84201-0038

In reply refer to: 0437870217
Sep. 15, 2011 LTR 4168C 0
95-2847102 000000 00
00025203
BODC: TE

NORTH COUNTY HEALTH PROJECT INC
150 VALPREDA ROAD
SAN MARCOS CA 92069-2973



002592

Employer Identification Number: 95-2847102
Person to Contact: Exempt Organization
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Sep. 06, 2011, 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 July, 1973.

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 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.

0437870217
Sep. 15, 2011 LTR 4168C 0
95-2847102 000000 00
00025204

NORTH COUNTY HEALTH PROJECT INC
150 VALPRED A ROAD
SAN MARCOS CA 92069-2973

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

Sincerely yours,

A handwritten signature in cursive script that reads "Sharon Davies".

Sharon Davies
Accounts Management I



FRANCHISE TAX BOARD

SACRAMENTO, CALIFORNIA 95867

June 28, 1973

In reply refer to
EO:JCS:ch

North County Health Project Incorporated
170 West Mission
San Marcos, CA 92069

Purpose: Charitable
Form of Organization: Corporation
Accounting Period Ending: August 31
Organization Number: 676146

Gentlemen:

Based on the information submitted and provided your present operations continue unchanged or conform to those proposed in your application, you are exempt from State franchise or income tax under Section 23701d, Revenue and Taxation Code. 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 also must be reported.

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

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 3rd month (2-1/2 months) after the close of your annual accounting period.

Contributions made to you are deductible by donors as provided by Sections 17214 through 17216.2 and 24357 through 24359 of the Code, unless your purpose is testing for Public Safety.

If the organization is incorporating or is a foreign corporation qualifying to do business in California, this approval will expire unless incorporation or qualification is completed within 30 days.

Exemption from federal income or other taxes and other state taxes requires separate applications.

James C. Stewart
James C. Stewart
Counsel

☐ cc: Secretary of State (Corp)

Board of Directors List - 2019

The Bylaws as amended (3/17) authorize not less than 10 nor more than 17 seated board members; not fewer than 8 active at any time (not on leave or sabbatical). Board members must: (1) represent user demographics (race, gender, occupation, economic scale); (2) be a community representative (banking, health, teaching, attorney, business, etc. (3) be a farmworker/migrant/seasonal patient or representative; (4) be a member at large (exempt from other requirements). Board members are elected to serve 3-year terms; no term limits.

Slot No.	Director Name	Board Position	Spouse Name	Occupation/Business Affiliation	Residence Address	City/State	Zip	Phones	Email address	1st Start Date	Term/Year	User of Services? Y/N
I USER OF SERVICES												
1	Walt Steffen	Director	Maureen	Retired LCSW, County of SD	833 North Daisy	Escondido, CA.	92027	760-743-3715 (Res) 760-807-3997 (Cell)	wsteffen43@yahoo.com	May-71	3/3	Y
2	Steve Kildoo	Director	Joely Gardner	Remodel Resource Senior Designer	1273 San Pablo Drive	Lake San Marcos, CA	92078	760-390-5812 (Cell) 858-638-1900 (Bus)	skildoo@gmail.com	Apr-14	1 / 3	Y
3	Jessica Sanchez	Director		Organic Farmer	9928 Protea Gardens Road	Escondido, CA	92026	760-697-2145 (Cell)	zylvetta@gmail.com ; terramadregardens@gmail.com	Jul-18	2/3	Y
4	Harriet H. Carter	Treasurer		Attorney-at-Law, Self Employed	13190 Calle Caballeros	San Diego, CA	92129	858-603-4631 (cell); 858-216-2162 (Home/Work), 858-216-2164 (Fax)	harriet@harriethcarteresq.com	Aug-13	1 / 3	Y
5	Andrés Ramos Martin	Director	Michao	Student counselor, Ramona High School	644 Cedar Street	San Marcos, CA	92069-1856	760-787-4023 (Bus) 760-471-0419 (Res) 619-203-4657 (Cell) 760-787-4060 (B/fax)	andresmartin@gmail.com ; amartin@ramonausd.net	Feb-06	3/3	Y
6	Victor Botello	Director	Judy	Retired, NCHS Founder and former Fund Development Director	743 Concerto Gln	Escondido, CA	92025	(Cell) 619-813-3000	ymbotellosr@gmail.com	Mar-16	2/3	N
7	Craig Jung	Director		Retired Hospital Plan Services Director/Safety Officer	16746 Wikipul Rd	Ramona, CA	92065	760-789-8285 (Res) 619-990-4469 (Cell)	lungtonic@yahoo.com	Oct-14	1 / 3	Y
8	Adriana Andrés-Paulson	Director	Douglas	Davita Kidney Care 203 East Second Avenue Escondido, CA 92025	605 Stanley Court	Escondido, CA	92026	760-743-4401 (Res) 760-877-1663 (Cell) 760-743-4401 (Work)	Adriana.andrespaulson@davita.com	Jun-00	3/3	Y
9	Maria Elena Orozco De La Cruz	Director			1820 Melrose Dr #105	San Marcos, CA	92078	760-736-0180 (Res) : 760-420-2212 (Cell)	mmercado23@msn.com	Apr-17	2/3	Y
II COMMUNITY REPRESENTATIVES												
10	Russel Riehl	Director	Sunshine	Palomar Health, Escondido, CA	2415 Shadyridge Ave.	Escondido, CA	92029	(Cell) 760-815-9631 (Work) 858-613-6284	russriehl@outlook.com ; russell.riehl@palomarhealth.org	Dec-18	1/3	N
11	Carmen Amigon	Vice Chair		Community Housing Works, VP of Classes & Coaching	561 Beverley Place	San Marcos, CA	92078	760-717-4493 (Cell)	carmenamigon@icloud.com ; Camigon@chworks.org	16-May	2/3	Y
12	Donald Stump	Chair	Sarah	Executive Director, No. County Lifeline, 200 Michigan Ave. Vista, CA 92084	950 Balboa Avenue	Coronado, CA	92118	619-426-4527 (Res); 619-743-9397 (cell) 760-842-6250 (Bus)	dstump@nclifeline.org ; stump.donald@sbcglobal.net	Feb-13	1/3	N
13	Karen Pearson	Director	Ray	Independent Community Member	6500 Easy St.	Carlsbad, CA	92011	(Cell) 818-416-9033	kpearson52@aol.com	Oct-16	3/3	N
14	Mike (Brian) Michaelson	Director	Marg	Retired, IT Professor	13451 Barbados Way	Del Mar, CA	92014	(Res)858-755-5250; (Cell) 858-232-2277	mmichaelson@san.rr.com	Apr-16	2/3	N
15	Andrew S. Rinde	Secretary		Sr. Health Consultant, Retired	3556 Seahorn Circle	San Diego, CA	92130	858-720-0207 (Res); 858-353-0418 (Cell)	andyrinde@aol.com	Jan-10	1 / 3	Y
16	Phil E. Yphantides, M.D.	Director	Elizabeth (Betsy)	Medical Director, Urgent Care	18566 Aceituno Street	San Diego, CA	92128	858-217-6182 (Res); 858-522-5214 (work); 858-521-7300 (cell)	phil.yphantides@sharp.com	Jun-18	3/3	N
Slots #: 1-9		Must be user of services/Special Population										
Slots #: 10-17		Community Representatives										

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2017**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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

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

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

A For the 2017 calendar year, or tax year beginning 01/01 , 2017, and ending 12/31 , 20 17	
B Check if applicable:	C Name of organization North County Health Project Inc Doing business as _____ Number and street (or P.O. box if mail is not delivered to street address) Room/suite 150 Valpreda Road City or town, state or province, country, and ZIP or foreign postal code San Marcos, CA, 92069 D Employer identification number 95-2847102 E Telephone number 760-736-6700 G Gross receipts \$ 77,207,760 F Name and address of principal officer: Kathy Martinez 150 Valpreda Road, San Marcos, CA 92069 H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶ _____
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	
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	
J Website: ▶ www.nchs-health.org	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: 1973 M State of legal domicile: CA

Part I Summary																					
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: North County Health Services' mission is to improve the health status of our diverse communities by providing quality health care that is comprehensive, affordable and culturally sensitive.																			
	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 16																		
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 16																		
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5 911																		
	6	Total number of volunteers (estimate if necessary)	6 118																		
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0																		
b	Net unrelated business taxable income from Form 990-T, line 34	7b 0																			
Revenue	8	Contributions and grants (Part VIII, line 1h)	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;"></th> <th style="width:35%; text-align: center;">Prior Year</th> <th style="width:35%; text-align: center;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td style="text-align: right;">17,407,606</td> <td style="text-align: right;">18,682,433</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">53,103,211</td> <td style="text-align: right;">57,461,207</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">63,002</td> <td style="text-align: right;">137,645</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;">1,501,648</td> <td style="text-align: right;">926,475</td> </tr> <tr> <td>12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">72,075,467</td> <td style="text-align: right;">77,207,760</td> </tr> </tbody> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	17,407,606	18,682,433	9 Program service revenue (Part VIII, line 2g)	53,103,211	57,461,207	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	63,002	137,645	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,501,648	926,475	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	72,075,467	77,207,760
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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)	48,802,847 52,630,029																		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0 5,020																		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 212,748																			
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	16,175,481 19,367,742																		
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	64,978,328 72,002,791																		
19	Revenue less expenses. Subtract line 18 from line 12	7,097,139 5,204,969																			
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;"></th> <th style="width:35%; text-align: center;">Beginning of Current Year</th> <th style="width:35%; text-align: center;">End of Year</th> </tr> </thead> <tbody> <tr> <td>20 Total assets (Part X, line 16)</td> <td style="text-align: right;">70,127,661</td> <td style="text-align: right;">76,528,496</td> </tr> <tr> <td>21 Total liabilities (Part X, line 26)</td> <td style="text-align: right;">24,189,442</td> <td style="text-align: right;">24,985,786</td> </tr> <tr> <td>22 Net assets or fund balances. Subtract line 21 from line 20</td> <td style="text-align: right;">45,938,219</td> <td style="text-align: right;">51,542,710</td> </tr> </tbody> </table>		Beginning of Current Year	End of Year	20 Total assets (Part X, line 16)	70,127,661	76,528,496	21 Total liabilities (Part X, line 26)	24,189,442	24,985,786	22 Net assets or fund balances. Subtract line 21 from line 20	45,938,219	51,542,710						
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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	
	Barbara Kennedy, President and CEO Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Jeremy Ware		
	Firm's name ▶ CHW LLP	Firm's EIN ▶ 47-2251777	Check <input type="checkbox"/> if self-employed
	Firm's address ▶ 7797 N First Street Suite 15, Fresno, CA 93720	Phone no. 559-549-5400	PTIN P64200059

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2017)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

- 1** Briefly describe the organization's mission:
North County Health Services' (NCHS) mission is to improve the health status of our diverse communities by providing quality health care that is comprehensive, affordable and culturally sensitive. During the year, NCHS provided 312,221 visits to 65,327 patients.
- 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 \$ 54,774,405 including grants of \$ 0) (Revenue \$ 57,461,207)
North County Health Services' mission is to improve the health status of our diverse communities by providing the quality health care that is comprehensive, affordable and culturally sensitive.

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

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

4d Other program services (Describe in Schedule O.)
 (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses **54,774,405**

Audited Financial Statements

North County Health Project, Inc.
d/b/a North County Health Services

For The Years Ended December 31, 2018 and 2017

**North County Health Project, Inc.
d/b/a North County Health Services
December 31, 2018 and 2017**

	<u>Page</u>
Independent Auditor's Report	1
FINANCIAL STATEMENTS	
Balance Sheets	3
Statements of Operations and Changes in Net Assets	5
Statements of Cash Flows	6
Notes to the Financial Statements	7
SUPPLEMENTAL INFORMATION	
Schedule of Expenditures of Federal Awards	19
Notes to the Schedule of Expenditures of Federal Awards	20
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	21
Independent Auditor's Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	23
Schedule of Findings and Questioned Costs	25

Independent Auditor's Report

Board of Directors
North County Health Project, Inc.
d/b/a North County Health Services
San Marcos, California

Report on the Financial Statements

We have audited the accompanying financial statements of North County Health Project, Inc., d/b/a North County Health Services (the "Center"), which comprise the balance sheets as of December 31, 2018 and 2017 and the related statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the 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 audits. We conducted our audits 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 of material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North County Health Project, Inc., d/b/a North County Health Services as of December 31, 2018 and 2017 and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note A, the Center adopted Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements for Not-for-Profit Entities*, for the year ended December 31, 2018. Our opinion is not modified with respect to this matter.

Other Matters***Supplementary 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 *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 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 April 9, 2019 on our consideration of the Center'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 the Center's internal control over financial reporting and compliance.

CAW, LLP

Fresno, California
April 9, 2019

North County Health Project, Inc.
d/b/a North County Health Services
Balance Sheets
December 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 18,480,732	\$ 17,026,550
Short-term investments	13,574,752	15,119,719
Patient accounts receivable, net of allowance for doubtful accounts of \$3,353,311 and \$3,655,414, respectively	3,544,574	4,077,565
Grant receivable	765,187	872,275
Estimated third-party payor settlements	3,046,141	1,553,180
Other receivables	546,353	500,956
Inventories	725,054	719,404
Prepaid expenses and other current assets	1,563,109	1,500,234
Total current assets	<u>42,245,902</u>	<u>41,369,883</u>
Assets limited as to use:		
Held by trustee	2,106,784	1,730,521
Deferred compensation	3,859,145	3,486,599
	<u>5,965,929</u>	<u>5,217,120</u>
Property and equipment, at cost:		
Land and land improvements	5,295,598	5,295,598
Buildings and leasehold improvements	37,269,337	33,818,151
Equipment	8,304,268	8,083,611
Construction in progress	2,477,335	1,717,226
	<u>53,346,538</u>	<u>48,914,586</u>
Less accumulated depreciation	<u>(22,067,281)</u>	<u>(19,634,415)</u>
	31,279,257	29,280,171
Other assets:		
Prepaid expenses and other long-term assets	85,771	86,521
Note receivable	200,000	200,000
Long-term investments	-	374,801
Total assets	<u>\$ 79,776,859</u>	<u>\$ 76,528,496</u>

See Notes to Financial Statements

North County Health Project, Inc.
d/b/a North County Health Services
Balance Sheets
December 31, 2018 and 2017

	2018	2017
Liabilities		
Current liabilities		
Current maturities of long-term debt	\$ 990,904	\$ 968,677
Accounts payable and other accrued expenses	2,470,437	1,960,695
Accrued payroll and related liabilities	4,967,724	4,963,382
Estimated third-party payor settlements	5,680,193	3,277,281
Deferred revenue	208,434	113,792
Total current liabilities	14,317,692	11,283,827
Deferred compensation	3,859,145	3,486,599
Long-term debt		
Principal amount	9,322,077	10,360,773
Unamortized debt issuance costs	(126,122)	(145,413)
Long-term debt, less unamortized debt issuance costs	9,195,955	10,215,360
Total liabilities	27,372,792	24,985,786
Net Assets		
Net assets without donor restrictions	52,384,067	51,447,460
Net assets with donor restrictions	20,000	95,250
Total liabilities and net assets	\$ 79,776,859	\$ 76,528,496

See Notes to Financial Statements

North County Health Project, Inc.
d/b/a North County Health Services
Statements of Operations
Years Ended December 31, 2018 and 2017

	2018	2017
Change in Net Assets without donor restrictions		
Revenues and other support:		
Patient service revenue, net	\$ 55,602,943	\$ 48,635,315
Provision for bad debts	(276,140)	(145,272)
Net patient service revenues less provision for bad debts	55,326,803	48,490,043
Capitation revenue	9,409,773	8,971,164
Grant revenue	12,687,009	17,899,822
Contributions	574,017	687,361
Other	1,094,127	1,064,120
Net assets released from restriction	95,250	-
Total unrestricted revenues, gains and other support	79,186,979	77,112,510
Expenses and losses:		
Salaries and wages	47,715,554	43,984,768
Employee benefits	9,659,857	8,645,261
Purchased services and professional fees	6,427,157	5,087,562
Supplies and other	9,693,360	9,841,201
Rent	913,274	867,963
Insurance	351,923	331,870
Client assistance	44,188	72,994
Depreciation	2,870,373	2,644,333
Interest	465,440	526,841
Total expenses	78,141,126	72,002,793
Excess of revenues over expenses	1,045,853	5,109,717
Unrealized gains (losses)	(123,330)	399,524
Gain on sale of property and equipment	14,084	-
Increase/decrease in unrestricted net assets	936,607	5,509,241
Change in Net Assets with donor restrictions:		
Contributions	20,000	95,250
Net assets released from donor restriction	(95,250)	-
Change in net assets with donor restrictions	(75,250)	95,250
Change in net assets	861,357	5,604,491
Net Assets:		
Beginning of year	51,542,710	45,938,219
End of year	\$ 52,404,067	\$ 51,542,710

See Notes to Financial Statements

North County Health Project, Inc.
d/b/a North County Health Services
Statements of Cash Flows
Years Ended December 31, 2018 and 2017

Cash Flows from Operating Activities	2018	2017
Change in net assets	\$ 861,357	\$ 5,604,491
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	2,870,373	2,644,333
Unrealized (gains) losses	123,330	(399,524)
Gain on disposal of property and equipment	(14,084)	-
Amortization of refundable loan	(45,160)	(42,964)
Amortization of debt issuance costs	19,291	37,717
Changes in operating assets and liabilities:		
Patient accounts receivable, net	532,991	(1,485,540)
Grants receivable	107,088	1,149,328
Estimated third-party payor settlements	909,951	1,660,453
Prepaid expenses and other assets	(113,172)	194,353
Accounts payable and accrued expenses	509,742	647,237
Accrued payroll and related liabilities	4,342	348,685
Deferred revenue	94,642	(96,386)
Net cash provided by operating activities	5,860,691	10,262,183
Cash Flows from Investing Activities		
Purchase of investments	-	(10,136,617)
Sale/maturity of investments	1,796,438	-
Purchase of property and equipment	(4,855,375)	(5,433,488)
Net cash used in investing activities	(3,058,937)	(15,570,105)
Cash Flows from Financing Activities		
Net change in assets limited as to use	(376,263)	1,180,897
Principal payments on long-term debt	(971,309)	(953,596)
Net cash provided by (used in) financing activities	(1,347,572)	227,301
Increase (decrease) in cash and cash equivalents	1,454,182	(5,080,621)
Cash and Cash Equivalents:		
Beginning of year	17,026,550	22,107,171
End of year	<u>\$ 18,480,732</u>	<u>\$ 17,026,550</u>
Supplemental disclosure of cash flow information:		
Interest paid	\$ 465,440	\$ 526,841
In-kind donations	\$ 149,358	\$ 458,961

See Notes to Financial Statements

**North County Health Project, Inc.
d/b/a North County Health Services
Notes to Financial Statements
December 31, 2018 and 2017**

Note 1: Summary of Significant Accounting Policies

Organization and Operations

North County Health Project, Inc., d/b/a North County Health Services (the “Center”), is a federally qualified health center that works to further its mission to “improve the health status of our diverse communities by providing quality health care that is comprehensive, affordable and culturally sensitive.” The Center primarily earns revenues by providing medical, dental and mental health services through clinics located in Carlsbad, Encinitas, Oceanside, Ramona, San Marcos, and Perris California.

The Center derives its support through grants and contracts with the U.S. Department of Health and Human Services (“DHHS”), US Department of Agriculture (“USDA”), the State of California, the County of San Diego, and various other entities. Additionally, revenues are derived from patient fees and third party charges.

Cash and Cash Equivalents

The Center considers all liquid investments, other than those limited as to use, with original maturities of three months or less to be cash equivalents. At December 31, 2018 and 2017, cash equivalents consisted primarily of checking, savings, and money market accounts. Of the cash balances as of December 31, 2018 and 2017, \$500,000 and \$500,000 respectively was covered by federal depository insurance and \$17,980,732 and \$16,526,550, respectively, was uninsured.

Patient Accounts Receivable

The Center reports patient accounts receivable for services rendered at estimated net realizable amounts from third-party payers, patients and others. The Center provides an allowance for uncollectible accounts based upon a review of outstanding receivables, historical collection information and existing economic conditions. As a service to the patient, the Center bills third-party payers directly and bills the patient when the patient’s liability is determined. Patient account receivables are due in full when billed. Accounts are considered delinquent and subsequently written off as bad debts and sent to collections based on individual credit evaluation and specific circumstances of the account.

Third-Party Contractual Agreements

The Center has agreements with Medicare that provide payments under a cost-based reimbursement system and with Medi-Cal that provide payments under the Prospective Payment System (“PPS”). In the case of Medicare, reasonable estimates are made and reported in the period services are rendered, and differences between the estimates and actual receipts are included in the statement of operations in the period in which they are determined. In the case of Medi-Cal, payments under the PPS system are final, unless the number of reimbursable visits is changed as a result of an audit by the State of California, Department of Healthcare Services. In addition, under the Medi-Cal PPS, the Center may apply for a change-in-scope of services annually. This process may result in additional Medi-Cal reimbursement for the Center.

**North County Health Project, Inc.
d/b/a North County Health Services
Notes to Financial Statements
December 31, 2018 and 2017**

Note 1: Summary of Significant Accounting Policies (Continued)

Inventories

Inventories consist of pharmaceutical, medical and office supplies and are stated at cost. Due to rapid turnover of supplies, cost approximates market value.

Assets Limited As to Use

Assets limited as to use include cash held by trustee related to Center debt agreements, and assets set aside for deferred retirement benefits.

Property and Equipment

Land, building and equipment are carried at cost or estimated fair value at date of acquisition. The Center capitalizes all acquisitions greater than \$5,000 and such assets are depreciated on a straight-line basis over the estimated useful life of each asset. Leasehold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives. Certain property and equipment have been purchased with grant funds received from various federal agencies. Such items, or a portion thereof, may be reclaimed by the federal government if not used to further the grant's objectives.

Donations of property and equipment are reported at fair market value as an increase in unrestricted net assets unless the donor restricts use of the assets. Monetary gifts that must be used to acquire property and equipment are reported as restricted support. The expiration of such restrictions is reported as an increase in unrestricted net assets when the donated asset is placed in service. Donor restricted contributions for property and equipment whose restrictions are met within the same year as received are reported as unrestricted contributions. Construction-in-progress is recorded at cost and is capitalized upon completion. Depreciation is recorded when construction is substantially complete and the assets are placed in service.

Use of Estimates

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

Donor Restricted Net Assets:

Contributions, including government grants and contracts, are recorded as donor restricted if they are received with donor stipulations that limit the use of the donated asset. When a donor restriction expires, that is, when a stipulated time restrictions ends or purpose restriction is accomplished, donor restricted assets are reclassified to unrestricted net assets and reported in the statement of operations and changes in net assets as net assets released from restrictions. Donor-restricted contributions whose restrictions expire during the same fiscal year are recognized as unrestricted revenue.

Donated Supplies

The Center recognizes donated pharmaceuticals at fair value. Donated pharmaceuticals totaling \$149,358 and \$458,961 are recorded as contribution revenue and supplies and other expense for the years ended December 31, 2018 and 2017, respectively.

**North County Health Project, Inc.
d/b/a North County Health Services
Notes to Financial Statements
December 31, 2018 and 2017**

Note 1: Summary of Significant Accounting Policies (Continued)

Income Taxes

The Center has been recognized as exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the State of California Revenue and taxation Code by the IRS and Franchise Tax Board, respectively. Accordingly, no provision for income taxes is included in the accompanying financial statements. The Center's returns are subject to examination by federal and state taxing authorities generally for three years after they are filed.

Net Patient Service Revenue

The Center has agreements with third-party payers that provide for payments to the Center at amounts different from its established rates. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered, including estimated retroactive adjustments. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and such estimated amounts are revised in future periods as adjustments become known.

Contributions

Unconditional promises to give cash and other assets are accrued at estimated fair value at the date each promise is received. Gifts received with donor stipulations are reported as either temporarily or permanently restricted support. When a donor restriction expires, that is, when a time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified and reported as an increase in unrestricted net assets. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions. Conditional contributions are reported as liabilities until the condition is eliminated or the contributed assets are returned to the donor.

Excess of Revenues Over Expenses

The statements of operations include the excess of revenues over expenses. Changes in unrestricted net assets which are excluded from excess of revenues over expenses, consistent with industry practice, include unrealized gains and losses on investments other than trading securities, permanent transfers to and from affiliates for other than goods and services and contributions of long-lived assets (including assets acquired using contributions and grants to be used for the purpose of acquiring such assets).

Reclassification

Certain reclassifications have been made to the 2017 financial statements to conform to the 2018 financial statement presentation. These reclassifications had no effect on the changes in net assets.

Subsequent Events

The Center has evaluated all events and transactions that have occurred after December 31, 2018 and through April 9, 2019, the date of the financial statements and notes to financial statement were available to be issued. During this period no events or transactions occurred that would require adjustments of the financial statements or disclosure in the accompanying notes.

Capitation Revenue

The Center has agreements with managed care providers to provide a comprehensive range of professional health care and social services. Under these agreements, the Center receives monthly capitation payments based on the number of participants, regardless of the services actually performed by the Center. Capitation payments are recognized as capitation revenue during the period in which the Center is obligated to provide services to participants.

**North County Health Project, Inc.
d/b/a North County Health Services
Notes to Financial Statements
December 31, 2018 and 2017**

Note 1: Summary of Significant Accounting Policies (Continued)

Recently Adopted Accounting Pronouncement:

In August 2016, the FASB issued ASU 2016-14, *Presentation of Financial Statements for Not-for-Profit Entities* regarding the reporting and disclosure requirements for not-for-profit organizations, effective for periods beginning after December 15, 2017. The pronouncement replaces the three classes of net assets with two new classes, requires the reporting of expenses by function and natural classification, enhances disclosures on liquidity and availability of resources, and includes several other less significant reporting enhancements. The Center has adopted this new pronouncement for the year ended December 31, 2018 and the prior year presentation is conformed except where not required.

Note 2: Investments

Investments include the following at December 31, 2018 and 2017:

	2018	2017
Cash and cash equivalents	\$ 24,613	\$ 27,652
CD	3,150,156	2,374,797
Money market	583,844	7,633,467
Mutual funds	1,183,607	386,307
US equities	958,678	2,341,820
International equities	364,434	-
Inflation-protected securities	118,489	-
Bonds	-	553,248
Commercial paper	6,465,578	-
Fixed income funds	725,353	-
ETF	-	179,751
REIT	-	135,337
Life insurance contracts	-	1,862,141
Total	<u>\$ 13,574,752</u>	<u>\$ 15,494,520</u>

Income from investments consists of the following for the years ended December 31, 2018 and 2017:

	2018	2017
Unrealized gains (losses)	\$(123,330)	\$ 399,524
Realized gains	424,292	74,095
Interest income	6,092	1,374
Dividends	64,963	62,176
Total	<u>\$ 372,017</u>	<u>\$ 537,169</u>

North County Health Project, Inc.
d/b/a North County Health Services
Notes to Financial Statements
December 31, 2018 and 2017

Note 3: Grant Revenue

The Center is the recipient of Consolidated Health Center (CHC) grants from the U.S. Department of Health and Human Services. The general purpose of the grants is to provide expanded health care service delivery for residents of San Diego and Riverside Counties, California. Terms of the grants generally provide for funding of the Center's operations based on an approved budget. During the years ended December 31, 2018 and 2017, the Center recognized \$9,262,763 and \$9,236,397 in CHC grant revenue, respectively. Grant revenue is recognized as qualifying expenditures are incurred over the grant period. Approximately 73% and 52% of grant revenues are from the CHC grants for the years ended December 31, 2018 and 2017, respectively.

In addition to the CHC grants, the Center receives financial support from other federal, state and private sources. Generally, such support requires compliance with terms and conditions specified in grant agreements or award letters and must be renewed on an annual basis. Cash received in exchange transactions in excess of revenue recognized is recorded as deferred revenue.

Note 4: Fair Value of Financial Instruments

FASB ASC 820, *Fair Value Measurements and Disclosures*, requires the fair value of financial assets and liabilities to be determined using a specific fair-value hierarchy. In accordance with ASC 820, the following table presents the Center's fair value hierarchy for its financial assets measured at fair value on a recurring basis at December 31, 2018 and 2017:

	Fair Value	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
December 31, 2018:				
Fixed income funds	\$ 725,353	\$ -	\$ 725,353	\$ -
Mutual funds	1,183,607	-	1,183,607	-
Inflation- protected securities	118,489	-	118,489	-
Domestic equities	958,678	958,678	-	-
International equities	364,434	364,434		
Securities	4,670,206	-	4,670,206	-
Total	<u>\$ 8,020,767</u>	<u>\$1,323,112</u>	<u>\$ 6,697,655</u>	<u>\$ -</u>
December 31, 2017:				
Bonds	\$ 553,248	\$ -	\$ 553,248	\$ -
REIT	135,337	-	135,337	-
ETF	179,751	-	179,751	-
Mutual funds	386,307	-	386,307	-
Equity	2,341,820	2,341,820	-	-
Life insurance contracts	1,862,142	-	1,862,142	-
Total	<u>\$ 5,458,605</u>	<u>\$2,341,820</u>	<u>\$ 3,116,785</u>	<u>\$ -</u>

The carrying amounts reported in the balance sheets for other financial assets and liabilities that are not measured at fair value on a recurring basis including patient accounts receivable, grant receivables, other receivable, estimated third-party payor settlements, accounts payable and other accrued expenses, accrued payroll and related liabilities, deferred revenue, and long-term debt approximate fair value.

**North County Health Project, Inc.
d/b/a North County Health Services
Notes to Financial Statements
December 31, 2018 and 2017**

Note 5: Net Patient Service Revenue

The Center is approved as a Federally Qualified Health Center (FQHC) for both Medicare and Medi-Cal reimbursement purposes. The Center has agreements with third-party payers that provide for payments to the Center at amounts different from its established rates. These payment arrangements include:

Medicare

Covered services rendered to Medicare program beneficiaries are paid based on a prospective payment system (PPS). Medicare payment under the FQHC PPS are 80% of the lesser of the health center's actual charge or the applicable PPS rate (patient coinsurance will be 20% of the lesser of the health center's actual charge or the applicable PPS rate). Accordingly, to the extent a health center's charge is below the applicable PPS rate, Medicare FQHC reimbursement can be limited.

Medi-Cal

Covered FQHC services rendered to Medi-Cal program beneficiaries are paid based on a prospective reimbursement methodology. The Center is reimbursed a set encounter rate for all services provided under the plan. Services not covered under the FQHC benefit are paid based on established fee schedules.

Approximately 80% and 86% of net patient service revenues are from participation in the Medicare and Medi-Cal programs for the years ended December 31, 2018 and 2017, respectively. Laws and regulations governing the Medicare and Medi-Cal programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

The Center has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment to the Center under these agreements includes prospectively determined rates and discounts from established charges.

Note 6: Concentrations of Credit Risk

Financial instruments potentially subjecting the Center to concentrations of credit risk consist primarily of bank deposits in excess of FDIC limits. Management believes, however, that the risk of loss is minimal due to the high financial quality of the banks. The Center grants credit without collateral to its patients, most of who are area residents and are insured under third-party payer agreements. The mix of receivables from patients and third-party payers at December 31, 2018 and 2017, was:

	2018	2017
Medicare	6%	5%
Medi-Cal	27%	38%
Other third-party payers	60%	50%
Private Pay	7%	7%
	<u>100%</u>	<u>100%</u>

**North County Health Project, Inc.
d/b/a North County Health Services
Notes to Financial Statements
December 31, 2018 and 2017**

Note 7: Deferred Revenue

Deferred grant revenue consists of the following at December 31, 2018 and 2017:

	2018	2017
Walgreens – American Cancer Society	\$ 7,702	\$ 23,450
Blue Shield of California	30,000	21,000
Parker Foundation	20,000	-
Price Philanthropies	25,000	-
Delta Dental Community	20,000	-
Kaiser	37,500	27,500
Other	68,232	41,842
	<u>\$ 208,434</u>	<u>\$ 113,792</u>

Note 8: Long-Term Debt

	2018	2017
The Center entered into a loan agreement with City National Bank on December 1, 2010 in the amount of \$4,500,000. These funds were used to refinance existing debt in January 2011 and to purchase property that was formerly being leased. This agreement consists of two loans in the amounts of \$3,500,000 and \$1,000,000. Series A loan is in the amount of \$3,500,000 and bears an interest rate of 4.32% with a maturity date of January 1, 2026. The Series B loan in the amount of \$1,000,000 and bears an interest rate of 4.1% with a maturity date of January 1, 2021. Collateral for these loans include real property.	\$ 2,181,912	\$ 2,520,124
The Center entered into a loan agreement with City National Bank on July 1, 2015 in the amount of \$3,000,000 as Series C of the above loan. These funds were used for continued improvements to the Mission Mesa clinic site. The loan bears interest at a fixed rate of 3.94% per annum with a maturity date of June 1, 2024. Collateral for this loan includes real property.	1,821,164	2,106,677
Auto loans at 2.94% to 3.44% interest payable in monthly installments. Loans expire at various times through 2017. Secured by vehicles.	-	4,246
The Center entered into a loan agreement with the City of Carlsbad on February 15, 2012 in the amount of \$1,130,000. These funds were allocated from a Community Block Development Grant (CDBG) as a no interest, deferred, and forgivable loan to be used for the acquisition of property for a health center to serve low income households. The loan has a term of 20 years and is forgivable upon the expiration of the term of the loan if the property has been maintained and operated as a health center consistent with the conditions of the loan.	861,929	907,089

**North County Health Project, Inc.
d/b/a North County Health Services
Notes to Financial Statements
December 31, 2018 and 2017**

Note 8: Long-Term Debt (Continued)

The Center entered into a loan agreement with City National Bank on February 1, 2016 in the amount of \$4,598,702. These funds were used to refinance a maturing New Market Tax Credit loan. The loan bears an interest rate of 3.91% with a maturity date of March 1, 2031. Collateral for this loan includes real property.

3,939,248 4,187,504

The Center entered into a loan agreement with City National Bank on February 1, 2016 in the amount of \$1,761,298. These funds were used to purchase property for the Ramona clinic. The loan bears an interest rate of 3.91% with a maturity date of March 1, 2031. Collateral for this loan includes real property.

1,508,728 1,603,810

Total long term debt

10,312,981 11,329,450

Less: current portion

(990,904) (968,677)

\$ 9,322,077 \$ 10,360,773

Interest expense for the years ended December 31, 2018 and 2017 was \$465,440 and \$526,841, respectively. Future principal payments are as follows for the years ended December 31:

Year	Principal
2019	\$ 990,904
2020	1,045,231
2021	975,404
2022	1,005,217
2023	1,046,854
Thereafter	5,249,371
Total	<u>\$10,312,981</u>

The Center was in compliance with all debt covenant requirements as of December 31, 2018.

Note 9: Line-of-Credit

The Center has a \$2,000,000 line-of-credit; expiring July 1, 2019. The line of credit is collateralized by receivables. At December 31, 2018 and 2017, there was no balance outstanding on the line-of-credit.

Note 10: Commitments and Contingencies

Pension Plan

The Center has a 403(b) defined contribution pension plan covering substantially all employees who meet the eligibility requirements. The Center provides a discretionary match of eligible employee contributions to the plan up to 4% of employees' salaries. Pension expense related to the 403(b) defined contribution pension plan was \$1,120,950 and \$993,367 for the years ended December 31, 2018 and 2017, respectively.

North County Health Project, Inc.
d/b/a North County Health Services
Notes to Financial Statements
December 31, 2018 and 2017

Note 10: Commitments and Contingencies (Continued)

The Center provides a 457(b) deferred compensation plan for certain providers and executive management as a retention benefit. Under the terms of this plan, the deferred compensation liability and related assets limited as to use are recorded by the Center and are subject to the general creditors of the Center. Expense related to the 457(b) deferred compensation plan was \$592,754 and \$568,805 for the years ended December 31, 2018 and 2017, respectively.

Operating Leases

Non-cancelable operating leases for the Center's facilities expire in various years through 2024. Future minimum lease payments are as follows: \$706,724 in 2019; \$513,367 in 2020; \$343,439 in 2021, \$322,420 in 2022, \$163,086 in 2023 and \$174,096 thereafter. Rent expense for the years ended December 31, 2018 and 2017 was \$910,899 and \$867,963, respectively.

Malpractice Claims

The U.S. Department of Health and Human Services has deemed the Center and its practicing physicians covered under the Federal Tort Claims Act (FTCA) for damage for personal injury, including death, resulting from the performance of medical, surgical, dental and related functions. FTCA coverage is comparable to an occurrence policy without a monetary cap. Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of malpractice claim costs, if any, for any reported and unreported incidents of potential improper professional service occurring during the year by estimating the probable ultimate costs of the incidents. Based upon the Center's claim experience, no such accrual has been made. It is reasonably possible that this estimate could change materially in the near term.

Contingencies

The Center is the defendant in litigation claiming negligent hiring, supervision, and retention practices among other claims. While the Center believes it has meritorious defenses against the suits, the Center has estimated a potential liability of approximately \$500,000.

The health care industry is subject to numerous laws and regulations of federal, state, and local governments. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time. These laws and regulations include, but are not limited to, accreditation, licensure, government health care program participation requirements, reimbursement for patient services, and Medicare and Medi-Cal fraud and abuse. Recently, government activity has increased with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by health care providers. Violations of these laws and regulations could result in exclusion from government health care program participation, together with the imposition of significant fines and penalties, as well as significant repayment for past reimbursement for patient services received. While the Center is subject to similar regulatory reviews, there are no reviews currently underway, and management believes that the outcome of any potential regulatory review will not have a material adverse effect on the Center's financial position.

North County Health Project, Inc.
d/b/a North County Health Services
Notes to Financial Statements
December 31, 2018 and 2017

Note 11: Temporarily Restricted Net Assets

Temporarily restricted net assets were restricted for the following purposes at December 31, 2018 and 2017:

	2018	2017
Mission Mesa Women's Health	\$ -	\$ 95,250
Ramona Clinic	20,000	-
	<u>\$ 20,000</u>	<u>\$ 95,250</u>

During the years ended December 31, 2018 and 2017, \$95,250 and \$0 were released from restriction when qualifying expenditures were made.

Note 12: Functional Expenses

The Center provides healthcare services to residents within its service area. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and office and occupancy, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort. Expenses for the year ended December 31, 2018 include:

	Healthcare services	General and administrative	Fundraising	Total
Salaries and wages	\$ 39,640,124	\$ 7,937,913	\$ 137,517	\$ 47,715,554
Employee benefits	8,392,603	1,238,215	29,039	9,659,857
Purchased services and professional fees	4,646,386	1,717,049	63,722	6,427,157
Supplies and other	8,054,047	1,488,197	151,116	9,693,360
Rent	835,522	77,752	-	913,274
Insurance	228,871	123,052	-	351,923
Client assistance	31,360	12,828	-	44,188
Depreciation	2,271,877	596,056	2,440	2,870,373
Interest	432,595	32,529	316	465,440
Total	<u>\$ 64,533,385</u>	<u>\$ 13,223,591</u>	<u>\$ 384,150</u>	<u>\$ 78,141,126</u>

Expenses for the year ended December 31, 2017 include:

	2017
Healthcare program services	\$54,774,403
General and administrative	17,015,641
Fundraising	212,749
	<u>\$72,002,793</u>

**North County Health Project, Inc.
d/b/a North County Health Services
Notes to Financial Statements
December 31, 2018 and 2017**

Note 13 - Information Regarding Liquidity and Availability of Resources

The Center regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Center has various sources of liquidity at its disposal, including cash and cash equivalents, investments, various receivables, and a line of credit. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Center considers all expenditures related to its ongoing activities of providing healthcare-related activities as well as the conduct of services undertaken to support those activities to be general expenditures.

The Center strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures. Financial assets in excess of daily cash requirements are invested in diversified short-term investments. The following table reflects the Center's financial assets as of December 31, 2018 and 2017, reduced by amounts that are not available to meet general expenditures within one year of the balance sheet date.

	2018
Cash and cash equivalents	\$ 18,480,732
Short-term investments	13,574,752
Patient accounts receivable	3,544,574
Grant receivable	765,187
Other receivable	546,353
Total financial assets	36,911,598
Deferred	(208,434)
Restricted by donors	(20,000)
Financial assets available to meet cash needs for general expenditures within one year	\$ 36,683,164

In addition to financial assets available to meet general expenditures over the next 12 months, the Center operates with a balanced budget and anticipates collecting sufficient patient service revenue to cover general expenditures not covered by grants or donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Center's cash and shows positive cash generated by operations for fiscal years 2018 and 2017. The Center also has a line of credit available to meet short-term needs. See note 9 for information about this arrangement.

SINGLE AUDIT REPORTS

**North County Health Project, Inc.
d/b/a North County Health Services
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2018**

Federal Grant / Program Title	Federal CFDA Number	Pass-Through Identification Number	Expenditures
<u>U.S. Department of Health and Human Services:</u>			
Direct:			
Health Centers -330 grant, CPSE, ESSP	*93.224	N/A	\$ 9,262,763
			<u>9,262,763</u>
Pass through:			
<u>Health Quality Partners</u>			
Connecting Kids to Coverage CHIPRA	93.767	552716	33,319
<u>CSUSM</u>			
Homie Up	93.910	92270-85066	28,220
<u>Southern Care Giver</u>			
Alzheimer's Disease Support	93.610	553476	8,690
Total U.S. Department of Health and Human Services			<u>9,332,992</u>
<u>U.S. Department of Agriculture:</u>			
Pass through:			
<u>California Department of Health Care Services</u>			
WIC Peer Counseling Breastfeeding	10.557	15-10097	173,095
WIC Farmers Nutrition Market Program	10.557	15-10097	1,443
Supplemental Nutrition Program for Woman, Infants and Children	10.557	15-10097	2,260,524
WIC Regional Breastfeeding	10.557	15-10097	128,098
WIC Vendor Liaison	10.557	15-10097	34,976
WIC-Child Retention Project	10.557	15-10097	94,330
<u>San Diego Hunger Coalition</u>			
CalFresh Outreach Program	10.561	16-SUB-00965	31,638
Total U.S. Department of Agriculture			<u>2,724,104</u>
Total Expenditures of Federal Awards			<u>\$ 12,057,096</u>

*Major Programs

North County Health Project, Inc.
d/b/a North County Health Services
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2018

Note A: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) summarizes the expenditures of North County Health Project, Inc., d/b/a North County Health Services (the “Center”) under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Center, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows for the Center.

Note B: 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 contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Center elected not to use the de minimis cost rate because it has a negotiated indirect cost rate in place.

**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***Independent Auditor's Report

Board of Directors
North County Health Project, Inc.
d/b/a North County Health Services
San Marcos, California

We have audited, 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, the financial statements of North County Health Project, Inc., d/b/a North County Health Services (the "Center"), which comprise the balance sheets as of December 31, 2018 and 2017 and the related statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated April 9, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Center'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 Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Center'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 Center'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. 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 North County Health Project, Inc.'s, d/b/a North County Health Services 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 results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CAW. LLP

Fresno, California
April 9, 2019

**Report on Compliance For Each Major Federal Program
And Report on Internal Control Over Compliance
Required by the Uniform Guidance**Independent Auditor's Report

Board of Directors
North County Health Project, Inc.
d/b/a North County Health Services
San Marcos, California

Report on Compliance for Each Major Federal Program

We have audited North County Health Project, Inc., d/b/a North County Health Services (the "Center") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs for the year ended December 31, 2018. The Center's major federal programs are 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Center's major federal programs 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 Center'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 each major federal program. However, our audit does not provide a legal determination of the Center's compliance.

Opinion on Each Major Federal Program

In our opinion, the Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

Management of North County Health Project, Inc., d/b/a North County Health Services 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 Center's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Center'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CFW, LLP

Fresno, California
April 9, 2019

**North County Health Project, Inc.
d/b/a North County Health Services
Schedule of Findings and Questioned Costs
Year Ended December 31, 2018**

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified	
Internal Control over financial reporting:		
Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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 2 CFR 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Major Programs

	<u>CFDA Number</u>
Community Health Cluster	93.224
Dollar threshold used to distinguish Types A and B programs	\$ 750,000
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**North County Health Project, Inc.
d/b/a North County Health Services
Schedule of Findings and Questioned Costs
Year Ended December 31, 2018**

II. Current Year Audit Findings and Questioned Costs

Financial Statement Findings:

None Reported

Federal Award Findings And Questioned Costs:

None Reported

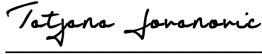
III. Prior Year Findings and Questioned Costs:

None Reported

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

Project Name: SMHS Competition Season Date Submitted: October 2, 2019	Total # of people served: 128 Total # of San Marcos residents served: 128	Amount Requested: \$3000
Non-Profit Organization Name and Address, Website San Marcos Community Youth Boosters 1615 W. San Marcos Boulevard Attn: Dance San Marcos CA 92078 no web address		Contact Person – Name, Title & Phone, email Elizabeth Birch, Treasurer 760-215-2502 esbirch@gmail.com
<p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>San Marcos Community Youth Boosters, a 501(c)(3), respectfully requests support providing transportation for the San Marcos High School (SMHS) dance teams consisting of male and female dancers who will participate in four dance regional and state competitions in the first quarter of 2020. By providing a grant to assist the students, it will alleviate a financial burden for many of the dancers and their families who are residents of the City of San Marcos.</p>		
<p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>The San Marcos High School Dance teams work hard throughout the year to improve their technique both individually and as a team. Dance competitions offer dancers the opportunity to improve as a team, provides benefits in terms of health and fitness, social interaction, and team discipline. The dancers bring these skills back to their community improving the SMHS dance program and inspiring others to learn to dance.</p>		
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. 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. Signature of President or Authorized Officer on Application		Expected date project will begin/end: Feb 8, 2020 - March 22, 2020 Date by which funds will be expended: March 22, 2020 Signature of President or Authorized Officer <small>DocuSigned by:</small>  3A222EF2614F42B... 10/1/2019 Name, Title Booster President Date
Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation		

e. Optional: letters of support	c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): jimagee@san-marcos.net
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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)

4 Buses to competitions at \$750.00	\$ 3000.00
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$

Total budget for this PROJECT: \$ 3000.00

Grant Request Amount: \$ 3000.00
(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)

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

Please list any other funding sources for this project.

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

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

Attachment 2: Annual Operating Budget

San Marcos Community Youth Boosters	2019 - 2020 Projected Revenue	2019 Projected Expenses	2019 Projected Profit/Loss
Uniforms/Clothing	\$30,000	\$26,700	\$3,300
Competition	\$13,000	\$13,000	\$0
Shows	\$3,000	\$5,200	-\$2,200
Fundraising via Snap Raise	\$12,000		\$12,000
Contributions Amazon Smile	\$400		\$400
Banquet	\$600		\$600
Lanyard featuring dancers	\$600	\$60	\$540
Other expenses			
Choreography		\$5,000	
Coaching			
Banquet awards		\$2,500	
Tax Prep		\$550	
FTB & secretary of state		\$10	
Shopify fee		\$350	
Bank fees		\$100	
Office/dance supplies		\$100	
	\$59,600	\$53,570	\$6,030
	Fiscal Year ending 6/30/2020		

Attachment 3

San Marcos Community Youth Boosters

Federal EIN: 33-0962579

California Corporation Number: 9800836

Attachment 4

San Marcos Community Youth Boosters Board of Directors

Position	Name	Affiliation
President	Tanya Jovanovic	parent of San Marcos High School Dancer
Vice President	Teresa Martinez	parent of San Marcos High School Dancer
Treasurer	Elizabeth Birch	parent of San Marcos High School Dancer
Director of Commerce	Caren Cherveney	parent of San Marcos High School Dancer
Secretary	Maria Morris	parent of San Marcos High School Dancer
Volunteer Coordinator	Sharon Vidal Yoe	parent of San Marcos High School Dancer
Fundraising Co-Coordinator	Katie Hadley	parent of San Marcos High School Dancer
Fundraising Co-Coordinator	Melissa Fradd	parent of San Marcos High School Dancer

San Marcos Community Youth Boosters, a 501(c)(3) organization, provides support to San Marcos High School (SMHS) dance program. The SMCYB works in cooperation with school officials, dance team coaches, SMCYB officers, and SMCYB members to help achieve the goals set forth by the SMCYB officers. SMCYB respectfully requests financial support in the amount of \$3000 to provide bus transportation to the SMHS dance teams during the 2020 dance competition season. Each year the SMHS dance teams participate in a variety of competitions at both the Regional, State, and National level. In the first quarter of 2020, the SMHS Dance Teams will participate in the following competitions:

- WCE Regionals - February 8th - Esperanza HS - Varsity, Junior Varsity (JV) and All Male will be competing
- CADTD Regionals - Feb 22nd - Arlington HS - Varsity, (JV), Cavaliers and All Male will be competing
- CADTD State - March 13th-14th - Location TBA - Varsity, JV and All Male will be competing
- MDDT Nationals - March 28th - UC Irvine - Varsity, JV and All Male

Student safety is the most important priority for parents of students participating in a school-related competitions off campus. With this in mind, bus transportation will be the primary choice for transporting SMHS Dancers between campus and away competitions as bus safety is unsurpassed. Funding for the dance teams transportation to competitions is not included in the SMHS dance budget and therefore students will need to pay to ride the bus to these competitions. For safety reasons, students are not permitted to drive themselves to competitions. Some students opt to have parents drive them to competitions, however it is not the preferred means of arriving at the competition site. Not all parents are able to assist students due to work commitments. With gas approaching \$4 a gallon driving students to competitions has become far more expensive and for some San Marcos families, a financial burden. In addition to safety, traveling together as a team encourages closer relationships amongst the dancers, enhanced team chemistry, and helps prepare them mentally for the competition.

According to the National Highway Traffic Safety Administration (NHTSA), school buses are the safest vehicles on the road. School bus standards exceed those of regular buses. Students transported in buses are 70 times more likely to arrive safely at the destination. NHTSA decided the best way to provide crash protection to passengers of large school buses is through a concept called "compartmentalization." This requires that the interior of large buses protect children without them needing to buckle up. Through compartmentalization, children are protected from crashes by strong, closely-spaced seats that have energy-absorbing seat backs. Bus drivers provide dancers with a safety brief and familiarize them with emergency exits prior to embarking on a journey. School buses are rigorously inspected, maintained and driven only by qualified San Marcos Unified school district employees. Additionally school bus drivers complete a comprehensive training course, which heavily emphasizes safety and defensive driving techniques.

Although it is several months before the SMHS dance teams travel to competitions, securing funding in advance will help alleviate the financial burden for San Marcos parents. In addition to the cost aspect for families is knowing the coaches will provide accountability for dancers. Roll call is taken once the bus is boarded prior to traveling to and from the competition. Having all the dancers traveling together on a bus helps ensure on time arrival to participate in the competition. It also gives the coaches an opportunity to make certain dancers have costumes, make-up, and food and drink before departing for the competition. Traveling as a team also ensures the dancers arrive at the correct venue. Competitions require teams to arrive one hour before the first scheduled routine. Traveling by bus helps the teams stay on schedule and are not eliminated from a competition because a student arrives late.

In conclusion, providing a \$3000 grant for the transportation of SMHS dance teams by bus during the 2020 competition season provides added safety and accountability of the students participating in the program. The San Marcos Community Youth Boosters have been assisting the SMHS dance program since 2001. The Board of Directors stands ready to continue the support of SMHS dance teams. Should funding be provided, the receipts, a report, and a self evaluation will be provided to the San Marcos Community Foundation. The Board of Directors would like to express our appreciation to the Grant Funding Committee in considering this proposal that directly benefits residents of the City of San Marcos.

990-EZ

Short Form

Return of Organization Exempt From Income Tax

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

OMB No. 1545-1150

2018

Open to Public
Inspection

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

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning Jul 1, 2018, and ending Jun 30, 2019

B Check if applicable:
☒ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
 SAN MARCOS COMMUNITY YOUTH BOOSTERS

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
 1615 W. SAN MARCOS BLVD

City or town, state or province, country, and ZIP or foreign postal code
 SAN MARCOS, CA 92078

D Employer identification number
 33-0962579

E Telephone number
 (760) 579-2994

F Group Exemption Number ▶

G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ N/A

J Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 65,913.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	65,913.
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c Less: direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	65,913.	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	550.
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	19.
	16 Other expenses (describe in Schedule O) See Line 16. Stmt	16	47,098.
17 Total expenses. Add lines 10 through 16 ▶	17	47,667.	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	18,246.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	6,012.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	24,258.

For Paperwork Reduction Act Notice, see the separate instructions. BAA

Cat. No. 10642I REV 12/18/18 PRO

Form 990-EZ (2018)

Part II Balance Sheets (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	6,012.	22 24,258.
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	6,012.	25 24,258.
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	6,012.	27 24,258.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose? See Part III Stmt

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

28 PROVIDED UNIFORMS FOR SAN MARCOS HIGH SCHOOL DANCE TEAMS BENEFIT OVER 105 PARTICIPANTS.		
(Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	6,964.
29 PROVIDED FUNDS FOR COMPETITIONS AND DANCE CAMPS FOR SAN MARCOS HOUSE SCHOOL DANCE TEAMS. BENEFIT TO OVER 82 PARTICIPANTS		
(Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	14,587.
30 PROVIDED UNIFORMS FOR DANCE SHOWS. BENEFIT TO WELL OVER 203 PARTICIPANTS		
(Grants \$ 0.) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	13,464.
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	35,015.

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
PAM LEAL				
PRESIDENT/JV TEAM REP	10.00	0.	0.	0.
JASON ZOE				
CO-TREASURER	10.00	0.	0.	0.
TERESA MARTINEZ				
VICE PRESIDENT	10.00	0.	0.	0.
AMY BOZEK				
CO-TREASURER	10.00	0.	0.	0.
TANYA JOVANOVIC				
CO-DIRECTOR OF COMMERCE	10.00	0.	0.	0.
CAREN CHERVENY				
CO-DIRECTOR OF COMMERCE	10.00	0.	0.	0.
APRIL SPARK				
SECRETARY	10.00	0.	0.	0.
SHARON VIDAL YOE				
VOLUNTEER COORDINATOR	10.00	0.	0.	0.
KATIE HADLEY				
FUNDRAISING COORDINATOR	10.00	0.	0.	0.
AUSRA VABALIEUE				
VARSITY TEAM REP	10.00	0.	0.	0.
MARIA MORRIS				
CAVALIERS TEAM REP	10.00	0.	0.	0.
See Part IV Stmt	20.00	0.	0.	0.

Attachment 5c			
San Marcos Community Youth Boosters Fiscal Year 7/1/2018 - 6/30/2019 Financial Statements			
Balance Sheet	Assets	Liabilities and Retained Earnings	
Bank of America Checking	\$24,258		
Total Assets	\$24,258		
Liabilities		\$0	
Capital Surplus		\$24,258	
Total Liabilities and Net Worth		\$24,258	
Income Statement	Revenue	Expenses	Profit/Loss
Uniforms/Clothing	\$48,072		
Competition	\$13,404		
Shows	\$1,406		
Fundraising via Snap Raise	\$2,455		
Banquet	\$576		
Total Revenue	\$65,913		
Expenses		\$25,102	
Uniforms/Clothing		\$10,872	
Competition		\$5,253	
Other expenses			
Coaching		\$1,849	
Banquet awards		\$3,615	
Tax Prep		\$550	
FTB & secretary of state		\$10	
Shopify fee		\$339	
Bank fees		\$58	
Office/dance supplies		\$19	
Total Expenses		\$47,667	
Totals	\$65,913	\$47,667	\$18,246
Capital Surplus Recap			
Beginning Balance FY 7/1/18	\$6,012		
Net Profits	\$18,246		
Capital Suplus FY ending 6/30/2019	\$24,258		

BOARD OF DIRECTORS

Jeff Pashby
President

Dave Cowles, Ed.D
Vice-President

Lee Covell
Treasurer

Kathy Naylor
Secretary

Bill Birnie

Ryan Coleman

Gary Kawano

Jon Paul Hunten

Robbie Calderon-Hass

Angie Frazier

Wesley McDonough

Mary Lou Montulli

Christine Whitten

Beth Levin

EMERITUS

Art Barter

Jane Mitchell

LEAVE A LEGACY

A planned gift, such as a bequest in your will or trust, life insurance designations, or stock donation ensures Moonlight Stage Production's future will remain artistically vivid and financially sound well into the future.

Contact the Foundation to leave a lasting legacy.

San Marcos Community Foundation
c/o City of San Marcos
1 Civic Center Drive
San Marcos, CA 92069
Email: jmagee@san-marcos.net

October 1, 2019

Dear Director,

The Moonlight Cultural Foundation is pleased to have this opportunity to request \$5,000 to support the Moonlight Youth Theatre (MYT) program at an exciting time. MYT is preparing to move into its own dedicated space for learning and rehearsing in the coming weeks, opening up opportunities for classes in dance, voice, and piano along with master classes and theatre workshops. The Moonlight Cultural Foundation is a non-profit organized of passionate volunteers dedicated to sharing, supporting and enhancing the theatrical experience in San Diego North County.

Organization: Launched in 1974 as The Vista Foundation, the Foundation made its first contribution to the community with the construction of Moonlight Amphitheater, a gift to the city in honor of the nation's bicentennial and launched on July 4, 1976. In 1993, Encore Youth Theatre (now known as Moonlight Youth Theatre) became an affiliated group of the Foundation, providing education in theatre arts and development of leadership skills through fully staged productions at the Avo Playhouse. Now, formally known as Moonlight Cultural Foundation (since 2004), the Foundation works in conjunction with Moonlight Stage Productions to support the region's premiere outdoor venue attracting audiences locally, regionally and nationally.

In 2018, the Moonlight Cultural Foundation celebrated twenty-five years of Arts Education programming known as Moonlight Youth Theatre (originally known as Encore Youth Theatre). Moonlight Youth Theatre (MYT) is dedicated to providing high-quality, professional theatrical training for young people ages seven to eighteen. Each year MYT helps hundreds of aspiring young actors pursue their dreams by producing stage productions, theatrical workshops, providing a hands-on internship program, and summer camps. Since January 2019, Moonlight Youth Theatre has served over 300 local students.

Need: Moonlight Youth Theatre (MYT) serves youth ages seven through eighteen from throughout North San Diego County, including from San Marcos. Cities along the Highway 78 corridor are home to high rates of poverty and wide diversity. Nearly half of residents in these cities have household incomes below 200% of the Federal Poverty Level (approximately \$45,000/year). For example, In San Marcos 42% of household incomes are below \$45,000 annually (Vista 45%; Oceanside 40%; Escondido 47%). In these communities, low access to resources contributes to lack of opportunity, health concerns such as unhealthy weight, cycles of abuse and addiction, and mental health issues such as anxiety and depression.

Funding for arts education in local schools has been drastically reduced in recent years. Moonlight Youth Theatre bridges the gap between the arts education provided in schools and the robust exposure to and experience with the arts that MCF believes to be a vital necessity in the developmental growth of students. Access to arts education is essential and studies show that an arts related education improves the health and well-being of students.

MYT is dedicated to increasing opportunities for North County youth to develop leadership skills, learn teamwork, and gain the soft skills (timeliness, work ethic) needed to successfully transition to adulthood. In addition, involvement in the arts is understood to increase self-confidence through creative self-expression. Finally, the theatre experience is full of opportunities to learn concrete skills in addition to the self-expression associated with acting. Youth learn to build sets, run light and sound boards, develop costumes and more, resulting in the development of concrete skills to contribute to a career in theatre or to generalize to other careers.

Project: Moonlight Youth Theatre (MYT) is dedicated to providing high quality, professional theatrical training for young people, ages seven to eighteen. Each year the program helps hundreds of aspiring young actors to pursue their dreams by producing stage productions and theatrical workshops. The program encourages family support and teamwork, and works to challenge youth to develop confidence, creativity and consideration for others in a context of theatre. MYT is managed by a volunteer committee consisting of 13 adults and 2 youth, and ultimately is overseen by the Moonlight Cultural Foundation board of directors.

MYT produces a minimum of three major productions each year, two produced at the Moonlight Amphitheatre and the other at the Avo Playhouse, both in Vista, CA. Each year, one production is completely organized by interns, who are sponsored through the Moonlight Youth Theatre Internship Program. Currently, the program is the only one of its kind in the region. Professional staff are hired to work as mentors for the Moonlight Youth Theatre Interns to give them hands-on experience in technical theatre, directing, and other theatrical fields.

Use of Funds: MCF will use SMCF Foundation funds (\$5,000 request) to directly support Moonlight Youth Theatre, including coordination (staff), theatre production costs, outreach to San Marcos youth, supplies for youth rehearsals, Moonlight Youth Summer Camp, the Internship Program and more.

The Moonlight Cultural Foundation would be proud to consider the **San Marcos Community Foundation** a partner in the provision of creative youth development through the theatre arts. Please feel free to contact me directly at justin@moonlightfoundation.com or at (760) 630-7650 if you have questions or would like more information. Thank you for your consideration of our proposal.

Sincerely,



Justin Jorgensen Vierela
Development Director

Attachment

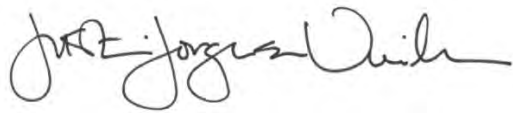
Application Form
Project Budget Form
MCF Organizational Budget

Board of Directors
990 (pp 1-2)
Year End Financial Statement 2018



SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: Moonlight Youth Theatre Date Submitted: October 2, 2019		Total # of people served: 680 Total # of San Marcos residents served: 67 households	Amount Requested: \$5,000
Non-Profit Organization Name and Address, Website Moonlight Cultural Foundation PO Box 2497 Vista, CA 92084 www.moonlightfoundation.com		Contact Person – Name, Title & Phone, email Justin Jorgensen Vierela, Development Director (760) 630-7650 justin@moonlightfoundation.com	
Briefly describe your request for funds (to be expanded upon in narrative for regular grant): MCF is honored to request funds for Moonlight Youth Theatre. MCF will use San Marcos Community Foundation funds (\$5,000 request) to directly support Moonlight Youth Theatre, including coordination (staff), theatre production costs, supplies for youth rehearsals, Moonlight Youth Summer Camp, and more, increasing access to theatre arts for San Marcos youth.			
Briefly describe the significance of your request to the San Marcos community: Overall, MFC aims to increase availability of live theatre and theatre education for all regional area youth, particularly Latinx young people who comprise the majority of students in North San Diego County's school districts (45.2% in San Marcos Unified).			
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. 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. Signature of President or Authorized Officer on Application e. Optional: letters of support		Expected date project will begin/end: Date by which funds will be expended: Signature of President or Authorized Officer  Justin Jorgensen Vierela, Development Director Date: October 1, 2019	
		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): jimagee@san-marcos.net	

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 Moonlight Youth Theatre Expenses	\$	<u>124,380</u>
Item 1 for SMCF: Internship Program Mentors (4@\$500 = \$2000)	\$	<u>2,000</u>
Item 2 for SMCF: Rehearsal/Production Props for 3 Productions (3@\$500 = \$1,500)	\$	<u>1,500</u>
Item 3 for SMCF: Summer Musical Projection Design @ \$1,500	\$	<u>1,500</u>
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

Total budget for this PROJECT: **\$ 124,380**

Grant Request Amount: **\$ 5,000**
(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).**

\$15,000	(Name of source) Charles & Ruth Billingsley Foundation	**C
\$1,675	(Name of source) Samuel I and John Henry Fox Foundation	**C
\$12,000	(Name of source) Vista Education Foundation	**C
\$52,000	(Name of source) Forte for Children	**C

2019 MCF BUDGET	2019 Budget
INCOME	
BANKS	
Interest	\$ -
Total Bank Income	\$ -
CORPORATE SPONSORSHIPS	
Visionary Supporter (\$100,000)	
Partner Supporter (\$50,000)	\$ -
Distinguished Supporter (\$25,000)	\$ 75,000.00
Honorary Supporter (\$10,000+)	\$ 40,000.00
Season Sponsor (\$6,000+)	\$ 18,000.00
Military Supporter (\$5,000+)	\$ 10,000.00
Show Sponsor (\$2500)	\$ 25,000.00
Business Sponsor (\$1,500+)	\$ 9,000.00
Total Corporate Sponsorships Income	\$ 177,000.00
PATRON DONATIONS	
Patron Supporter (Under \$100)	\$ 3,000.00
Topaz (\$100-\$249)	\$ 13,000.00
Emerald (\$250 - \$499)	\$ 7,500.00
Sapphire (\$500-\$1499)	\$ 12,500.00
Ruby (\$1500-\$2499)	\$ 45,000.00
Diamond (\$2500 & Up)	\$ 25,000.00
Pearl (\$5,000+)	\$ 10,000.00
Directors Circle	
Lifetime Patrons	\$ 5,000.00
Patron Donations (Other)	
Total Patron Donations Income	\$ 121,000.00
DONATIONS UNRESTRICTED	
Donations Unrestriced	\$ 43,000.00
Memorial Fund	\$ 3,000.00
Total Donations Unrestricted Income	\$ 46,000.00

2019 MCF BUDGET	2019 Budget
SPECIAL EVENT INCOME	
2018 GALA	
Gala Donation Income	\$ 1,500.00
Gala Single Ticket Sales	\$ 14,500.00
Gala Sponsorship	\$ 25,000.00
Gala Opportunity Income	\$ 3,000.00
Gala Silent Auction Income	\$ 8,000.00
Gala Live Auction Income	\$ 71,000.00
Gala Underwriter Income	\$ 2,500.00
Total Gala Income	\$ 125,500.00
Total Gala Expenses	\$ 40,000.00
Total Gala Net Revenue	\$ 85,500.00
FUNDRAISING CAMPAIGN 1 (Cabaret)	
Sponsorships	\$ 2,500.00
Ticket Sales	\$ 10,500.00
Total Income	\$ 13,000.00
Total Event Expenses	\$ 5,500.00
Total Event Net Revenue	\$ 7,500.00
FUNDRAISING CAMPAIGN 2 (Concert Reading)	
Sponsorships	\$ 4,000.00
Ticket Sales	\$ 35,000.00
Total Income	\$ 39,000.00
Total Event Expenses	\$ 14,000.00
Total Event Net Revenue	\$ 25,000.00
KIOSK SUMMER SEASON	
Kiosk Donation Income	\$ 100.00
Kiosk Product Sales Income	\$ 13,000.00
Kiosk Sales Tax Income	\$ 1,000.00
Total Kiosk Income	\$ 14,100.00
Kiosk Product Expense	\$ 8,000.00
Kiosk Sales Tax Expense	\$ 900.00
Kiosk Start-Up Expense	\$ 200.00
Total Kiosk Expenses	\$ 9,100.00
Total Kiosk Net Revenue	\$ 5,000.00
2019 PREVIEW NIGHTS	
Preview Night Ticket Sales	\$ 28,000.00
Preview Night Expenses	\$ 100.00
Total Preview Night Net Revenue	\$ 27,900.00
2019 NEW YORK CITY TRIP	
NYC Trip Income	\$ 95,200.00
NYC Trip Expenses	\$ 78,000.00
Total NYC Trip Net Revenue	\$ 17,200.00
2019 CHILDRENS AUDITION WORKSHOP	
Workshop Income	\$ 10,500.00
Workshop Expenses	\$ 1,500.00
Total Workshop Net Revenue	\$ 9,000.00
RESTRICTED GIFTS	
MYT Donations Restricted	\$ 25,000.00
Donations Restricted Income	\$ 10,000.00
Total Restricted Income	\$ 35,000.00
OUTREACH INCOME - MYT & ANGELS INCLUDED	
Moonlight Youth Theatre Income	\$ 173,525.00
Moonlight Youth Theatre Expenses	\$ 129,550.00
Total MYT Net Program Revenue	\$ 43,975.00
MYT Auxiliary Income	\$ 10,075.00
Angels Auxillary Income	\$ 60,750.00
Total Outreach Income	\$ 114,800.00
GRANTS	
Unrestricted	\$ 5,000.00
Restricted	\$ 30,000.00
Education Outreach	\$ 10,000.00

2019 MCF BUDGET	2019 Budget
Total Grant Income	\$ 45,000.00
Total Foundation Income	\$ 715,900.00
EXPENSES	
GENERAL EXPENSES	
Advertising	\$ -
Attorney Fees	\$ 1,500.00
Bank Service Charge	\$ 200.00
Board Development	\$ 1,500.00
CPA Services/Accounting	\$ 4,800.00
Patron Software	\$ 4,600.00
Dues & Subscriptions	\$ 1,900.00
Grant Writing Support	\$ 10,000.00
Equipment/Repair/IT Support	\$ 1,000.00
Total General Expenses	\$ 25,500.00
INSURANCE	
Directors & Officers Insurance	\$ 1,910.00
Moonlight Youth Theatre Insurance	\$ 1,305.00
Liability Insurance	\$ 1,050.00
Workers Compensation	\$ 1,950.00
Total Insurance	\$ 6,215.00
PAYROLL EXPENSES	
Benefits	\$ 5,000.00
Employee Mileage	\$ 650.00
Salaries	\$ 164,000.00
Total Payroll	\$ 169,650.00
CONTRACTED WAGES	
Seasonal & Temporary	\$ 500.00
Tax-Payroll	\$ 16,000.00
Marketing Support	\$ 6,500.00
Total Contracted Wages	\$ 23,000.00

2019 MCF BUDGET	2019 Budget
OTHER EXPENSES	
Meeting	\$ 1,000.00
Hospitality	\$ 1,500.00
Merchant Services	\$ 9,000.00
Office Supplies/Equipment	\$ 4,000.00
Phone/Fax/DSL	\$ 4,600.00
Postage/Shipping	\$ 3,000.00
Printing & Copy Services	\$ 6,500.00
Donor & Sponsor Cultivation	\$ 4,500.00
Staff Development	\$ 3,000.00
Storage	\$ 2,600.00
Volunteer Appreciation Event	\$ 750.00
Tax/Fees/Licenses	\$ 200.00
Website	\$ 10,000.00
Total Other Expenses	\$ 50,650.00
Total General Foundation Overhead	\$ 275,015.00
DONOR AND SPONSOR BENEFITS	
Donor/Sponsor/Lifetime Recognition	\$ 6,500.00
Opening Night Dinner	\$ 5,500.00
VIP Patron Event	\$ 3,500.00
Total Donor and Sponsor Benefits Exp.	\$ 15,500.00
MOONLIGHT/CITY OF VISTA PROGRAM EXPENSES	
2019 Designated MSP Program Expense	\$ 125,000.00
2020 Designated MSP Program Expense Pre-payment	\$87,500.00
Marketing & PR Expenses	\$ 165,000.00
Actor/Orchestra Subsidy	\$ 3,000.00
Moonlight Presents Program Expense	
Board Restricted Fund Transfer	\$ 10,000.00
Total MSP/COV Program Support Expense	\$ 390,500.00

2019 MCF BUDGET	2019 Budget
OUTREACH PROGRAM EXPENSES	
MYT Program Subsidy	\$ 2,500.00
MYT Marketing Expense	\$ 1,500.00
MYT Director of Arts Education Salary	\$ 30,000.00
Total Outreach Program Expenses	\$ 34,000.00
COMMUNITY OUTREACH EXPENSES	
Community Outreach Expense	\$ -
Total Community Outreach Expenses	\$ -
Total Foundation Expense	\$ 715,015.00
Net Income	\$ 885.00



Board of Directors and Affiliations

Jeff Pashby, President
Senior Sales Associate, The Lund Team
jeff@lundteam.com | (760) 522-1275

Dave Cowles, Vice President
Retired Superintendent, Vista Unified School District
djcowles@mac.com | (760) 727-8280

Lee Covell, MCF Treasurer
C.P.A, Covell & Hogan, LLC, Certified Public Accountants
lcovell@covellhoganpcpas.com | (760) 737-0700 ext. 304

Kathy Naylor, Secretary
CAL Solutions, LLC HR, Leadership & Organizational Change Consultant and Executive Coach
mandknaylor@earthlink.net | (760) 918-0428

Bill Birnie
CEO, Frontwave Credit Union (Formerly Pacific Marine Credit Union)
piednoire54@gmail.com | (760) 626-8283

Angel Mason Broadus
CEO/Founder, Puzzle Pieces Marketing
angelm@pzlpieces.com | (858) 848-6584 ext. 101

Ryan Coleman
Financial Advisor, Edward Jones
Ryan.Coleman@edwardjones.com | (760) 414-1815

Angie Frazier
Designer, Archive Rentals
angie@archiverentals.com | (858) 952-6838

R. Kent Leithold
Director of First Impressions, Vista Chamber of Commerce
kent@vistachamber.org | (760) 726-1122

Carlton Lund
Retired, Civic Leader
Sandy@lundteam.com | (760) 519-0062

Mary Lou Montulli
Retired, Civic Leader
marylou@montulli.org | (760) 598-0288

Wesley McDonough
Retired, Civic Leader
rwesleymcdonough@gmail.com | (760) 681-7033

Christine Whitten
Retired, Civic Leader
christinewhitten@cox.net | (619) 980-3428

IRS e-file Signature Authorization
for an Exempt Organization

OMB No. 1545-1878

For calendar year 2017, or fiscal year beginning _____, 2017, and ending _____, 20____

Department of the Treasury
Internal Revenue Service▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879EO for the latest information.

2017

Name of exempt organization

MOONLIGHT CULTURAL FOUNDATION

Name and title of officer

Employer identification number

23-7359530

LEE COVELL

TREASURER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1 a Form 990 check here.	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12).	1 b	893,547.
2 a Form 990-EZ check here.	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9).	2 b	
3 a Form 1120-POL check here.	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22).	3 b	
4 a Form 990-PF check here.	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5).	4 b	
5 a Form 8868 check here.	<input type="checkbox"/>	b Balance Due (Form 8868, line 3c).	5 b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize POLITO, EPPICH ASSOCIATES, LLP to enter my PIN 35542 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____

Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

33501122683
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____

Date ▶ _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2017)

TEEA7401L 10/12/17

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

2017

California e-file Return Authorization for
Exempt Organizations

FORM

8453-EO

Exempt Organization name

MOONLIGHT CULTURAL FOUNDATION

Identifying number

23-7359530

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	969,313.
2	Total gross income (Form 199, line 8)	2	960,833.
3	Total expenses and disbursements (Form 199, Line 9)	3	830,800.

Part II Settle Your Account Electronically for Taxable Year 20174 ☐ Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____**Part III Banking Information** (Have you verified the exempt organization's banking information?)

5 Routing number _____

6 Account number _____

7 Type of account: ☐ Checking ☐ Savings**Part IV Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2017 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider, the reason(s) for the delay.**

Sign
Here

Signature of officer

Date

TREASURER

Title

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2017 e-file Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO
Must
SignERO's
signature

Date

11/13/18

Check if
also paid
preparer☒Check if
self-
employed☐

ERO's PTIN

P00874090

Firm's name (or yours
if self-employed) and
address

POLITO, EPPICH ASSOCIATES, LLP

100 E. SAN MARCOS BLVD., #100

SAN MARCOS

FEIN

32-0076871

CA

ZIP Code 92069

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid
Preparer
Must
SignPaid
preparer's
signature

Date

Check if self-
employed☐

Paid preparer's PTIN

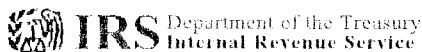
Firm's name
(or yours if self-
employed) and
address

FEIN

ZIP code

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8453-EO 2017



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248452924
Apr. 22, 2008 LTR 4168C E0
23-7359530 000000 00 000
00015907
BODC: TE

MOONLIGHT CULTURAL FOUNDATION
PO BOX 2497
VISTA CA 92085-2497978

012815

Employer Identification Number: 23-7359530
Person to Contact: Maggie Webster
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Apr. 11, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in April 1991, that recognized you as exempt from Federal income tax, and discloses 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(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.

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

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Moonlight Cultural Foundation

Profit & Loss Budget vs. Actual

January through December 2018

Accrual Basis

	Jan - Dec 18	Budget
Ordinary Income/Expense		
Income		
GENERAL FOUNDATION REVENUE		
Bank Interest	133.41	
Corporate Sponsorships		
Visionary Supporter \$100,000		
Partner Supporter \$50,000		
Distinguished Supporter \$25,000	100,000.00	100,000.00
Honorary Supporter \$10,000 & up	35,000.00	20,000.00
Season Sponsor \$6,000 & up	15,000.00	12,000.00
Military Supporter \$5,000 & up	5,000.00	5,000.00
Show Sponsor \$2,500	16,000.00	25,000.00
Business Sponsor \$1,500 & up	7,500.00	7,500.00
Total Corporate Sponsorships	178,500.00	169,500.00
Patron Donations		
Patron Supporter (Under \$100)	1,310.00	5,000.00
Topaz (\$100-\$249)	10,577.00	14,000.00
Emerald (\$250 - \$499)	7,255.00	8,000.00
Sapphire (\$500-\$1,499)	8,450.00	12,500.00
Ruby (\$1,500-\$2,499)	43,003.00	50,000.00
Diamond (\$2,500 & Up)	24,650.00	25,000.00
Pearl (\$5,000 & Up)	10,000.00	10,000.00
Director's Circle		
Lifetime Patrons	5,000.00	5,000.00
Patron Donations (Other)		
Total Patron Donations	110,245.00	129,500.00
Donations-Unrestricted		
Donations - Unrestricted	65,735.84	70,000.00
Memorial Fund - Unrestricted	6,436.00	3,000.00
Total Donations-Unrestricted	72,171.84	73,000.00
Moonlight Angels Income	73,000.00	48,000.00
SPECIAL EVENT INCOME		
Gala Income		
Gala Donation Income	1,305.00	2,000.00
Gala Single Ticket Sales	15,861.00	9,000.00
Gala Table Sponsor	3,750.00	20,000.00
Gala Sponsorship	18,510.00	5,000.00
Gala Opportunity Income	3,000.00	3,200.00
Gala Silent Auction Income	7,475.00	4,800.00
Gala Live Auction Income	69,200.00	78,000.00
Gala Underwriter Income	2,500.00	3,000.00
Total Gala Income	121,601.00	125,000.00
Fundraising Campaign #1		
Ticket Sales		
Fundraising Campaign #1 - Other	5,800.00	10,000.00
Total Fundraising Campaign #1	5,800.00	10,000.00
Fundraising Campaign #2		
Sponsorships	7,500.00	5,000.00
Ticket Sales	39,671.00	32,000.00
Total Fundraising Campaign #2	47,171.00	37,000.00
KIOSK SUMMER SEASON		
Kiosk Donation Income	124.30	100.00
Kiosk Product Sales Income	14,386.61	10,000.00
Kiosk Sales Tax Income	878.63	850.00
Total KIOSK SUMMER SEASON	15,389.54	10,950.00



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

In reply refer to
755:G :GRW

April 11, 2008

MOONLIGHT CULTURAL FOUNDATION
PO BOX 2497
VISTA CA 92085-2497

Purpose : CIVIC LEAGUE
Code Section : 23701f
Form of Organization : Corporation
Accounting Period Ending: December 31
Organization Number : 0710543

EXEMPT DETERMINATION LETTER

This letter confirms your previous exemption from state franchise or income tax under the provisions of the Revenue and Taxation Code section indicated above. In confirming your exempt status, we have made no examination of your current activities. If the organization has changed its operation, character, or purpose since exemption was originally granted, that change must be reported immediately to this office.

To retain exempt status, organizations are required to be organized and operating for nonprofit purposes within the provisions of the above section. An inactive organization is not entitled to exemption.

For filing requirements see, FTB Pub. 1068, Exempt Organizations - Requirements for Filing Returns and Paying Filing Fees is available online at www.ftb.ca.gov.

Note: This exemption is for state franchise or income tax purposes only.

G WALKER
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-6053
FAX NUMBER (916) 845-9501

RTF:

COPY

Moonlight Cultural Foundation

Profit & Loss Budget vs. Actual

Accrual Basis

January through December 2018

	Jan - Dec 18	Budget
2019 Preview Nights & Events		
Opening Night Dinner		
Preview Night Ticket Sales		
Preview Night Expenses	-69.99	
2019 Preview Nights & Events - Other	29,690.82	22,000.00
Total 2019 Preview Nights & Events	29,620.83	22,000.00
2019 New York City Trip	84,240.40	56,000.00
Total SPECIAL EVENT INCOME	303,822.77	260,950.00
Total GENERAL FOUNDATION REVENUE	737,873.02	680,950.00
RESTRICTED GIFTS		
MYT Donations Restricted		
Memorial Fund - Restricted	250.00	
MYT Donations Restricted - Other	39,086.00	25,000.00
Total MYT Donations Restricted	39,336.00	25,000.00
Donations Restricted Income		1,000.00
OUTREACH PROGRAM INCOME		
Moonlight Youth Theatre Income	80,000.00	25,000.00
MCF Summer Childrens Workshop	7,880.00	4,500.00
Community Outreach Income		
Tickets for Students Income		
Grants		
Grants - Unrestricted		5,000.00
Grants - Restricted Income	64,400.00	25,000.00
Grants - Ed Outreach Income	500.00	500.00
Total Grants	64,900.00	30,500.00
Total OUTREACH PROGRAM INCOME	152,780.00	60,000.00
Total RESTRICTED GIFTS	192,116.00	86,000.00
Total Income	929,989.02	766,950.00
Expense		
Bad Debt	1,400.00	
GENERAL FOUNDATION OVERHEAD		
Advertising		500.00
Attorney	1,400.00	1,000.00
Bank Service Charge	250.60	55.00
Board Development	1,008.46	1,000.00
CPA Services/Accounting	4,771.65	5,000.00
Donor Software	4,574.66	4,500.00
Dues & Subscriptions	1,955.28	1,800.00
Equipment Maintenance/Repair	639.06	1,000.00
Grant Writing Expense	4,600.00	7,500.00
Hospitality	1,549.17	1,500.00
Insurance		
Directors & Officers Insurance	1,910.00	1,900.00
MYT Insurance Expense	1,305.00	1,300.00
Liability Insurance	1,015.07	1,300.00
Workers Compensation	1,947.00	2,200.00
Total Insurance	6,177.07	6,700.00
Meeting Expenses	987.04	1,000.00
Merchant Services	9,770.38	6,000.00
Office Supplies/Equipment	4,582.69	4,000.00
Payroll Expenses		
Benefits	4,388.02	5,000.00
Employee Mileage Account	648.27	800.00
Salaries	126,634.74	140,000.00

Moonlight Cultural Foundation

Profit & Loss Budget vs. Actual

Accrual Basis

January through December 2018

	Jan - Dec 18	Budget
Contracted Wages		
Seasonal and Temporary		
Tax-Payroll	12,982.20	15,500.00
Marketing Support Position	6,400.00	7,500.00
Payroll Expenses Other		
Contracted Wages - Other	330.00	
Total Contracted Wages	19,712.20	23,000.00
Total Payroll Expenses	151,383.23	168,800.00
Phone/Fax/DSL	4,755.86	5,000.00
Postage/Shipping	2,872.62	3,000.00
Printing & Copy Serv.	6,383.34	6,500.00
Donor & Sponsor Cultivation	4,525.08	4,500.00
Staff Development-Training	3,232.54	3,000.00
Storage	2,597.00	2,400.00
Tax/Fees/Licenses	370.81	400.00
Web Fees		10,000.00
Total GENERAL FOUNDATION OVERHEAD	218,386.54	245,155.00
DONOR-SPONSOR BENEFIT EXPENSES		
Banners		
Donor/Sponsor/Lifetime Recog.	7,876.94	6,500.00
Opening Night Dinner Expense	4,752.00	5,500.00
VIP Patron Event	2,783.03	3,500.00
Total DONOR-SPONSOR BENEFIT EXPENSES	15,411.97	15,500.00
KIOSK EXPENSES		
Kiosk Product Expense	9,234.56	6,000.00
Kiosk Sales Tax Expense	805.42	640.00
Kiosk Start-up Expense	184.85	100.00
Total KIOSK EXPENSES	10,224.83	6,740.00
SPECIAL EVENT EXPENSES		
Gala Expense	36,543.04	40,000.00
October Fundraising Exp		
Fundraising Campaign #1		850.00
Fundraising Campaign #2	15,088.61	12,000.00
Preview Night Expenses	79.76	50.00
2018 New York City Trip	69,976.77	50,000.00
Total SPECIAL EVENT EXPENSES	121,688.18	102,900.00
ML MARKETING PROGRAM EXPENSES		
Marketing and PR Exp		
Total ML MARKETING PROGRAM EXPENSES		
MOONLIGHT/CITY O VISTA PROGRAM		
Designated MSP Program Expense	479,400.00	200,000.00
Marketing & PR Expenses	149,347.66	150,000.00
Actor/Orchestra Subsidy	2,550.00	3,000.00
Moonlight Presents Prog.Expense		500.00
Total MOONLIGHT/CITY O VISTA PROGRAM	631,297.66	353,500.00
OUTREACH PROGRAM EXPENSES		
MCF Summer Childrens Workshop	612.91	700.00
Moonlight Youth Theatre		
MYT Program Subsidy	3,090.30	2,500.00
MYT Marketing Expense	1,464.78	1,500.00
Total Moonlight Youth Theatre	4,555.08	4,000.00

Moonlight Cultural Foundation
Profit & Loss Budget vs. Actual
January through December 2018

Accrual Basis

	Jan - Dec 18	Budget
Community Outreach Expenses		
Community Outreach Expense		
Outreach Production		
Program Coordinator (Staff)	24,986.00	24,000.00
Tickets for Students-Expense		
Total Community Outreach Expenses	24,986.00	24,000.00
Total OUTREACH PROGRAM EXPENSES	30,153.99	28,700.00
Total Expense	1,028,563.17	752,495.00
Net Ordinary Income	-98,574.15	14,455.00
Net Income	-98,574.15	14,455.00

Moonlight Cultural Foundation Balance Sheet

Accrual Basis

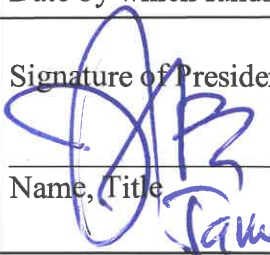
As of December 31, 2018

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
Edward Jones	300,000.00
Comerica Bank	10,200.95
Pacific Western	134,310.72
US Bank Debit Card & Checking	242,462.52
Total Checking/Savings	686,974.19
Accounts Receivable	
A R	11,586.69
Total Accounts Receivable	11,586.69
Other Current Assets	
Undeposited Funds	2,400.00
Total Other Current Assets	2,400.00
Total Current Assets	700,960.88
Fixed Assets	
Office Equipment	
Other Equipment	14,805.87
Office Equipment - Other	741.10
Total Office Equipment	15,546.97
Total Fixed Assets	15,546.97
Other Assets	
Accumulated Depreciation	-10,874.54
Total Other Assets	-10,874.54
TOTAL ASSETS	705,633.31
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	105.96
Total Other Current Liabilities	105.96
Total Current Liabilities	105.96
Long Term Liabilities	
COV Restricted Funds 40th Anniv	300,000.00
Total Long Term Liabilities	300,000.00
Total Liabilities	300,105.96
Equity	
Fund Balances	
General Fund	488,055.00
Total Fund Balances	488,055.00
Retained Earnings	16,046.50
Net Income	-98,574.15
Total Equity	405,527.35
TOTAL LIABILITIES & EQUITY	705,633.31



SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: Emergency Food Relief – North County Food Bank Date Submitted:	Total # of people served: 100,000 Total # of San Marcos residents served: 5,000	Amount Requested: \$5,000
Non-Profit Organization Name and Address, Website Jacobs & Cushman San Diego Food Bank 9850 Distribution Avenue San Diego, CA 92121 www.sandiegofoodbank.org		Contact Person – Name, Title & Phone, email Elisa Villarreal Grants Manager (858) 863-5192 evillarreal@sandiegofoodbank.org
<u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant): The North County Food Bank is requesting \$5,000 to be used for the purchase of approximately 38,000 pounds of nutritious fresh produce. Once purchased, this produce will be distributed free of charge to low-income families through our monthly Neighborhood Distributions, the Healthy Mobile Pantry program which visits rural, college and military communities that otherwise lack access to food distributions, and through our 120 North County-based nonprofit partners.		
<u>Briefly</u> describe the significance of your request to the San Marcos community: Hunger is everywhere—down the street, at work, at the senior center, on the playground. Currently, one in seven individuals in San Diego County is food insecure, one in five children—they don't always know where their next meal will come from. It's a terrifying way to live, but a reality for many in North County and specifically San Marcos. Providing access to nutritious food during life's critical moments is the hand up our neighbors need to navigate unforeseen challenges; it fills the gap between what people have and what they need in order to thrive in this community.		
Please attach the following items. <u>Both Mini-Grant & Regular:</u> 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. 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. Signature of President or Authorized Officer on Application e. Optional: letters of support		Expected date project will begin/end: 7/1/2019 Date by which funds will be expended: 6/30/2020 Signature of President or Authorized Officer  Name, Title <u>James Flores</u> Date <u>10/11/19</u> <u>CED</u> 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): jimagee@san-marcos.net

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)

<u>Food Acquisition & Distribution (Fresh Produce)</u>	\$ <u>800,000</u>
<u>Personnel Expenses</u>	\$ <u>175,000</u>
<u>Occupancy Expenses</u>	\$ <u>30,000</u>
<u>Administrative/Transport</u>	\$ <u>40,000</u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>
<u> </u>	\$ <u> </u>

Total budget for this PROJECT: \$ 1,045,000

Grant Request Amount: \$ 5,000
(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)

Is this a challenge grant? No

Could it be?

Please list any other funding sources for this project.

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

\$ <u>6,000</u>	(Name of source) <u>Nordson Corporation</u>	** <u>C</u>
\$ <u>2,500</u>	(Name of source) <u>Toyota Financial Services</u>	** <u>C</u>
\$ <u>35,000</u>	(Name of source) <u>USAA</u>	** <u>C</u>
\$ <u>12,000</u>	(Name of source) <u>Grossmont Healthcare District</u>	** <u>C</u>



For the last four years, the North County Food Bank (NCFB) has served as the regional hub and distribution point for emergency food relief for communities in need in North County. When the Jacobs & Cushman San Diego Food Bank began operating this small facility in 2015, the immense need in the region became immediately clear. With 42 years of experience in food banking the Jacobs & Cushman San Diego Food Bank was able to enhance the operations of the NCFB. The NCFB has increased its food distribution and the number of families and individuals served significantly: last year 5 million meals were distributed throughout North County with nearly 100,000 individuals receiving food each month in the region. Through strategic partnerships, effective operations, and a commitment to feeding those in need, the NCFB is working to end hunger in our community.

As you may know, the poverty rate in North County ranges from between 10% to nearly 20%, particularly as we move inland, nearly 25% of households earn less than \$35,000 per year. For families living in poverty, access to nutritious food is one of a number of concerns that stretch limited financial resources and cause toxic stress for adults and children. It's a frightening way to live. The people in need are mothers, fathers and children; they are seniors trying to get by on a fixed income; they are active duty military and veterans; they are college students working to make a better future for themselves; they are the working poor. They are our neighbors.

With the extremely high cost of living in California, tens of thousands of people are working, but still struggling to make ends meet. We are helping them bridge that gap between what they have and what they need to be healthy, happy and successful in work and in school.

The North County Food Bank is making great strides in addressing food insecurity in the northern communities of San Diego County. The nutritional quality of the food being distributed has improved and the number of pounds distributed has grown tremendously. But there is much more to be done. With grant support, the NCFB can continue to serve 100,000 unique individuals every month through our programs and our 120 Nonprofit Partners located in North County.

The NCFB will use the requested grant award of \$5,000 in support of our Fresh Produce Initiative (FPI); these funds will purchase more than 38,461 pounds of nutritious, fresh produce from California growers at just \$.13 per pound. This produce will then be distributed free of charge to low-income families who are desperate to put healthy food on their tables. Since 2010, we have set a powerful example to food banks across the U.S. through the FPI. More than one-third of the food we distribute annually is made up of fresh fruits and vegetables. This is made possible through purchases and



donations from California farmers. By actively and efficiently providing nutritious, fresh produce, we proudly move beyond being just a food bank to being a comprehensive nutrition bank.

As you may know, fresh produce is too costly for families living on tight budgets – they are forced to subsist on processed foods that are filling and cheap, but that directly contribute to San Diego County's epidemic of obesity, Type 2 diabetes, and cardiovascular disease. The goal of the FPI is to distribute at least 10 million pounds of fresh produce to marginalized families and seniors throughout San Diego County in order to reduce the negative trends of hunger and nutritional disease and to remove the barriers to fresh, nutritious—but expensive—fruits and vegetables. Through your support of the Fresh Produce Initiative in North County, you can significantly improve the health outcomes of our clients.

With the San Marcos Community Foundation's partnership, we can continue to grow our impact in San Diego's North County. For the thousands of people forced to make choices between food and other basic necessities monthly in North County, access to the NCFB can issue relief from the crushing stress of living life on the edge.

While our primary goal is to eliminate hunger, ultimately we want to break the cycle of poverty, and that will not be possible without good nutrition. Young people subsisting solely on processed foods will not excel at school; adults eating nothing but unhealthy foods will not get promotions at work. We understand that hunger is one symptom of poverty. We understand that hunger is one symptom of poverty, through collaboration, innovation, and responsiveness to our community's needs we hope to interrupt the cycle of poverty and build a brighter future for tomorrow's leaders.

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

2017Open to Public
Inspection**A** For the 2017 calendar year, or tax year beginning **JUL 1, 2017** and ending **JUN 30, 2018****B** Check if applicable:

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

C Name of organization**JACOBS & CUSHMAN SAN DIEGO FOOD BANK**

Doing business as

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

9850 DISTRIBUTION AVENUE

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

SAN DIEGO, CA 92121**F** Name and address of principal officer: **SHELDON DEREZIN****SAME AS C ABOVE****D** Employer identification number**20-4374795****E** Telephone number**619-231-1977****G** Gross receipts \$ **45,121,499.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

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

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.SANDIEGOFOODBANK.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **2005** **M** State of legal domicile: **CA****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE FOOD TO PEOPLE IN NEED, ADVOCATE FOR THE HUNGRY AND EDUCATE THE PUBLIC ABOUT HUNGER ISSUES.		
	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	24
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	23
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	77
	6 Total number of volunteers (estimate if necessary)	6	0
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34		7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 40,193,299.	Current Year 43,607,283.
	9 Program service revenue (Part VIII, line 2g)	461,475.	427,658.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-26,388.	26,285.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	598,457.	428,059.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	41,226,843.	44,489,285.
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)	3,492,933.	3,669,993.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	2,134,816.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	36,166,887.	40,847,402.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	39,659,820.	44,517,395.
19 Revenue less expenses. Subtract line 18 from line 12	1,567,023.	-28,110.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 23,082,818.	End of Year 23,294,965.
	21 Total liabilities (Part X, line 26)	533,645.	761,337.
	22 Net assets or fund balances. Subtract line 21 from line 20	22,549,173.	22,533,628.

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	
	SHELDON DEREZIN, TREASURER			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> PTIN
	RICHARD HOTZ		02/21/19	P00452784
	Firm's name ▶	Firm's EIN ▶		
	CONSIDINE & CONSIDINE	95-2694444		
	Firm's address ▶		Phone no.	
	8989 RIO SAN DIEGO DRIVE, SUITE 250 SAN DIEGO, CA 92108		619.231.1977	

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

TO PROVIDE FOOD TO PEOPLE IN NEED, ADVOCATE FOR THE HUNGRY AND EDUCATE THE PUBLIC ABOUT HUNGER RELATED ISSUES.

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 \$ **30,984,537.** including grants of \$) (Revenue \$ **446,634.**)

THE SAN DIEGO FOOD BANK PROVIDES FOOD AND NONFOOD ITEMS TO HUNGER RELIEF CHARITIES THROUGHOUT SAN DIEGO COUNTY. MEMBER AGENCY PROGRAM (MAP).

4b (Code:) (Expenses \$ **3,690,671.** including grants of \$) (Revenue \$)

TO PROVIDE FOOD AND NUTRITION EDUCATION TO ELIGIBLE LOW-INCOME PREGNANT WOMEN, WOMEN 12 MONTHS POSTPARTUM, BREAST-FEEDING MOTHERS, CHILDREN UNDER 6 YEARS OF AGE AND SENIORS OVER THE AGE OF 60. COMMODITY SUPPLEMENTAL FOOD PROGRAM (CSFP).

4c (Code:) (Expenses \$ **5,558,714.** including grants of \$) (Revenue \$)

THE EMERGENCY FOOD ASSISTANCE PROGRAM (EFAP) IS A FEDERAL PROGRAM THAT PROVIDES MONTHLY EMERGENCY AND SUPPLEMENTAL FOOD PACKAGES TO INDIVIDUALS AND FAMILIES WHO MEET THE INCOME GUIDELINES SET BY THE FEDERAL GOVERNMENT.

4d Other program services (Describe in Schedule O.)(Expenses \$ **1,515,658.** including grants of \$) (Revenue \$)**4e** Total program service expenses **41,749,580.**Form **990** (2017)



Jacobs & Cushman San Diego Food Bank
Board of Directors
July 01, 2019 – June 30, 2020



BOARD OF DIRECTORS

Steve Bernstein – Chairman
Executive Vice President
Wells Fargo Banking, N.A.

Elizabeth Fitzsimons – Vice Chair
Vice President, Marketing & Events
San Diego Regional Chamber of Commerce

Sheldon Derezin –Treasurer
Vice President – Mergers and Acquisitions
Waxie Sanitary Supply

Harvey C. Berger - Secretary
Pope, Berger & Williams, LLP

Dana Alligood
Market Executive, Global Commercial Bank – Middle Market
Bank of America Merrill Lynch

Corrine Brindley
Corporate Vice President, State of Affairs
Sea World Parks and Entertainment

Jane Finley
Senior Vice President & Executive Director
Kaiser Permanente

Melissa Forrest
President – San Diego/Riverside Region
iHeart Media

Ahmed Haque
Director of Asset Management
NRG Energy, Inc.

Scott Heath
President / General Manager
Fox 5 San Diego.

Chris Henn
President of U.S. Operations
Wawanesa Insurance

Kimberley Layton
Vice President, External Affairs
Los Angeles Chargers

Dr. Mihir Parikh
Medical Director
NVISION Centers

Ray Patel
Retired, CEO
Fisher Scientific Products

Darrell Pilant
Senior Vice President & General Manager
Harrah's Resort Southern California

Clifford "Rip" Rippetoe
President & CEO
San Diego Convention Center Corporation

Steve Rowles
Partner
Morrison & Foerster

Anthony Schwarz
Sr. VP Engineering
Qualcomm Technologies, Inc.

John David Wicker
Director of Intercollegiate Athletics
San Diego State University

Rick Williams
Vice President - South
Albertsons Companies, Inc.



Jacobs & Cushman San Diego Food Bank

Federal Tax ID # 20-4374795

State Tax ID #2801904



CHARITY NAVIGATOR
Four Star Charity



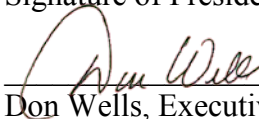
**Jacobs & Cushman San Diego Food Bank
Proposed Budget FY 2019-2020**

		FY 2019/2020 Budget
Income		
Total Government Contracts	\$	3,000,000
Total Business Enterprise	\$	675,000
Total Private Donations	\$	6,155,000
Total Special Event Fundraising	\$	1,500,000
Total Investments	\$	70,000
Total Income	\$	11,400,000
Expense		
Total Fundraising Expense	\$	1,854,000
Total Food Acquisition & Distribution	\$	2,953,000
Total Personnel Expenses	\$	5,002,000
Total Occupancy Expenses	\$	492,000
Total Administrative	\$	1,099,000
Total Expense	\$	11,400,000

SAN MARCOS COMMUNITY FOUNDATION

Grant Cover Page

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

Project Name: College Bound FY20	Total # of people served: 800	Amount Requested: \$5,000
Date Submitted: 10/2/19	Total # of San Marcos residents served: 50	
Non-Profit Organization Name and Address, Website Just in Time for Foster Youth PO Box 601627 San Diego, CA 92160 jitfosteryouth.org	Contact Person – Name, Title & Phone, email Jennifer Telitz Investor Relations Manager 619-677-2120 development@jitfosteryouth.org	
<p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>Just in Time for Foster Youth (JIT) respectfully requests a \$5,000 grant from the San Marcos Community Foundation to support our College Bound (CB) initiative for youth residing in San Marcos and attending Cal State San Marcos in FY20. Funding would be used to provide transition age foster youth (ages 18-26) with the tools and resources they need to break the cycle of foster care and achieve their higher education goals, including laptops and printers, and a connection to a volunteer coach and caring community.</p>		
<p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>San Marcos foster youth leaving the child welfare system are faced with devastating odds. 40-50% of former foster youth become homeless within 18 months of emancipation, 50% experience high rates of unemployment within five years and 25% of former foster youth will spend time in jail within the first two years of emancipation. For the only 10% of former foster youth, that beat these odds, and enter college only 3-5% graduate. Just in Time’s College Bound program helps residents of San Marcos, and those who attend Cal State San Marcos, by becoming the family they need to succeed in their educational and life goals so they are able to give back to their community.</p>		
<p>Please attach the following items.</p> <p><u>Both Mini-Grant & Regular:</u></p> <ol style="list-style-type: none"> 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. Regular Grants Only: <ol style="list-style-type: none"> 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 	<p>Expected date project will begin/end: July 2019 – June 2020</p> <p>Date by which funds will be expended: 6/30/19</p>	
	<p>Signature of President or Authorized Officer</p> <p> Don Wells, Executive Director</p> <p>10/2/19 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): jimagee@san-marcos.net</p>	

Mission & Vision

Just in Time for Foster Youth's mission is to engage a caring community to help transition-age foster youth achieve self-sufficiency and well-being. We envision a future in which every youth leaving the foster care system has a community of caring adults waiting for them after 18.

The Need & Our Solution:

As a general rule, our society allows young people ample time to finish school, begin a career and build a support network prior to expecting them to be on their own. Yet, when foster youth exit the foster care system at 18, they are typically expected to fend for themselves with no familial safety net, limited success in post-secondary education, no financial security, and a system filled with critical barriers, unaddressed gaps in resources and low expectations for change.

The transition from adolescence to early adulthood can be confusing for any young person. But where some young adults have the family support to take risks and explore a range of possibilities related to their futures, youth exiting the foster care system often face a very challenging, lonely, and frightening transition with little outside support. Unaddressed barriers and lack of resources post-foster care result in alarming outcomes. Without Just in Time for Foster Youth, the consequences for foster youth are dire: **70%** of CA State Prison inmates have spent time in the foster care system; **60%** emancipate from foster care into destitution, earning incomes at or below \$6,000 per year; **51%** of youth leaving care are unemployed within 2-4 years of emancipation; **40%** end up on public assistance within 2-4 years of exiting foster care; **50%** of female foster youth will become pregnant by the age of 19; **25%** of youth report being homeless within 1-4 years of exiting foster care; and by age 24, the average monthly earnings for former foster youth in California is **\$690**.

Educational outcomes for young people exiting foster care are also predictably bleak. Foster youth are often bounced from placement to placement, disrupting their education and academic progress, and are more likely to be classified with a disability and be enrolled in the lowest-performing schools. Unlike typical youth living with parents and working on college essays, when foster youth transition out of care, they are forced to think about surviving, having a roof over their heads, and food to eat. College quickly becomes an elusive dream.

This is where College Bound can step in. College Bound assists former foster youth enrolled in two or four-year colleges, not only with practical technology and educational supplies, but with access to vital information, community resources, and, most importantly, peers and caring volunteers who act as coaches and confidants all the way to graduation and beyond.

To be eligible for College Bound, participants must: be a former foster youth between the ages of 18-26; be enrolled in a two-year or four-year college program; have a cumulative GPA of 2.0 or higher from high school or college studies; complete a College Bound application; and submit a written essay and required documentation (including a dependency letter and unofficial transcripts).

Every June, a two-day College Bound event is held where participants:

- Receive vital academic supplies such as a laptop, printer, and dorm supplies
- Experience interactive workshops with JIT College Bound alumni who share their experiences on the challenges and opportunities that lie ahead, and experts on financial management, legal issues, and other relevant areas
- Have access to transportation aid, basic needs and other resources that allow JIT to support them on their educational journey over the coming years
- Take part in a resource fair with representatives from San Diego area colleges and universities— connecting youth to additional resources available on their campuses
- Are paired with a volunteer guide who accompanies them on a shopping trip to purchase dorm furnishings and other school supplies, and then continues to offer coaching and moral support over the course of the school year

Once the school year is underway, College Bound participants are eligible to receive our “Learning to Succeed” services with additional support for food, bus passes, books, unplanned school fees, and other forms of assistance that will remove potential impediments to their college success. They are also eligible for, and encouraged to participate in, other JIT services that focus on financial stability, healthy practices and confidence-building.

Goals & Objectives

In FY20, the JIT family is coming together to help over 100 transition age foster youth by providing the resources and encouragement needed to empower them as college students, setting them up for long-term success. The lasting impact goals of our College Bound Program are as follows:

1. Participants believe they can compete in higher education institutions
2. Participants own their educational experiences
3. Participants are immersed in a supportive community that enriches their educational journeys

Our objectives focus on improving the success rate of former foster youth attending college, creating long-term stability while significantly improving the national rates for those pursuing post-secondary education and graduation. The intended outcomes of College Bound include:

1. 75% of College Bound participants will report increased confidence in their ability to compete in a higher education institution after participating in College Bound
2. 50% or more of College Bound participants will graduate or receive certifications (our current average is almost 90%!)
3. 60% of College Bound participants will report having one or more caring adults in their lives and participate in at least one other JIT service

And the impact is sometimes immediate. After our most recent College Bound event in June 2019:

1. Over 94% of participants believed they had the capacity and resources to compete with their peers; compared to 52.78% before College Bound – an increase of over 41%
2. 92% were confident they could make their academic goals a reality
3. Over 94% believed they had the supportive community they needed to reach their goals; compared to 55.81% before College Bound – an increase of nearly 40%
4. After College Bound, only 8.34% of participants felt they are academically limited because of their past foster care experience; compared to 33.72% before College Bound – a 4x increase in academic confidence!

Measuring Impact

JIT's services effectiveness is measured with quantitative and qualitative data, and evaluated for both short-term outcomes and lasting impact toward our long-term goals. JIT conducts annual research and measures outcomes based on enrollment rates, college completion of two or more years, graduation achievement and graduate school enrollment. Through other services, we track employment to gauge financial security, connections to caring adults and participation in other JIT services to ensure adequate support and confidence levels to measure resiliency.

CB data is collected through mandatory online surveys, staff contact and interviews, and connections to JIT volunteers. Students' progress is monitored throughout their college career and annual reports are produced. Service modifications are recommended and made based on our findings. Our data review also takes into account over 550 students who have utilized our College Bound program since its inception.

Monitoring/Evaluation

JIT's effectiveness is measured with quantitative and qualitative data, and evaluated for both short-term outcomes and lasting impact toward our long-term goals. JIT conducts annual research and measures outcomes based on enrollment rates, college completion of two or more years, graduation achievement, and graduate school enrollment. Through other services, we track employment to gauge financial security, connections to caring adults, and participation in other JIT services to ensure adequate support and confidence levels to measure resiliency.

College Bound data is collected through mandatory online surveys, staff contact and interviews, and connections to JIT volunteers. Students' progress is monitored throughout their college career and annual reports are produced. Service modifications are recommended and made based on our findings. Our data review also takes into account over 675 students who have utilized our College Bound program since its inception.

Our data collection process is coordinated by our Associate Director of Youth Services and overseen by our Executive Director. Our College Bound Coordinator and Youth Services team (all former foster youth) recruit, track, and provide support to College Bound youth with additional input garnered from volunteers by the JIT Volunteer Services team. Our Development team is responsible for all reports.

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)

Education tools (laptops, printers, dorm/school supplies)	\$91,000
Learning to Succeed (rental support, transportation, tutoring, income supplements, etc.)	\$97,150
Study Abroad, fees, other program related expenses	\$52,300
Workshop expenses	\$6,500
Master Your Dream (graduate school scholarships)	\$36,500
Youth Services Salary Expense	\$82,299
Indirect expenses (Staff, volunteer training, surveys, tracking, administration, supplies, facilities, and outreach)	\$17,391
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total budget for this PROJECT:	\$383,140

Grant Request Amount: **\$5,000**
(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)

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

Please list any other funding sources for this project.

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

\$10,000 Livingston Family Foundation **C

\$5,000 De Falco Family Foundation **C

\$10,000 Cox Charities **P

\$35,000 Farrell Family Foundation **P

Just In Time for Foster Youth

FY20 Consolidated Budget & Comparatives (accrual basis)

	Budget: FY20 vs FY19 Net Change Inc/(Dec)			
	FY20 Budget	FY19 Budget		FY19 Actuals thru May
Income				
40000 REVENUE				
41000 Direct Public Support				
41100 Corporations	367,200	256,695	110,505	150,351
41200 Foundations	1,346,500	1,366,000	(19,500)	426,520
41300 Individuals	1,187,987	808,378	379,609	786,042
41400 Civic and Faith Organizations	162,081	121,164	40,917	113,411
41500 Government Agencies	124,000	70,000	54,000	109,059
41600 Special Events Income			-	
41601 Gross Revenue Special Events	860,000	700,000	160,000	966,325
41602 Less Special Event Direct Costs	(160,000)	(140,000)	(20,000)	(154,674)
Total 41600 Special Events Income-Net	700,000	560,000	140,000	811,651
Total 41000 Direct Public Support	3,887,768	3,182,237	705,531	2,397,034
Service Fee Revenue	108,000	-	108,000	
Other-Horizons House rental income/interest	36,000	48,000	(12,000)	26,537
Inkind Youth Awards	90,000	87,400	2,600	130,679
			-	
Net Revenue	4,121,768	3,317,637	804,131	2,554,249
50000 PROGRAM AWARD EXPENSES				
50100 Health & Well-Being	164,850	204,170	(39,320)	35,119
50200 Lodging	183,000	197,330	(14,330)	171,999
50300 Financial	148,000	102,100	45,900	147,701
50400 Transportation	191,250	239,575	(48,325)	155,351
50500 Employment	38,350	69,500	(31,150)	20,261
50600 Education	138,900	116,200	22,700	48,447
50700 Community	167,500	149,500	18,000	36,967
50800 Service Support	191,530	128,050	63,480	320,100
50835 Program Salary Expense	1,208,854	1,152,666	56,188	948,335
50840 Indirect Expense Allocation	236,678	51,853	184,825	98,682
51900 Other Youth Expenses	-	-	-	5,000
51950 LEAP Stipend	-	-	-	
Total 50000 PROGRAM AWARD EXPENSES	2,668,912	2,410,944	257,968	1,987,961
53000 IN-KIND AWARDS	90,000	87,400	2,600	130,679
TOTAL PROGRAM AWARD EXPENSES	2,758,912	2,498,344	260,568	2,118,640
60000 DEVELOPMENT AND FUNDRAISING EXP				
60025 Advertising/Promotional	-	60,000	(60,000)	56,621
60075 Consultants	-	-	-	
60080 Marketing	35,500	68,400	(32,900)	
60090 Development	76,800	57,200	19,600	
Total 60075 Consultants	112,300	125,600	(13,300)	139,420
60100 Credit Card Charges	3,218	-	3,218	

Just In Time for Foster Youth

FY20 Consolidated Budget & Comparatives (accrual basis)	Budget: FY20 vs FY19 Net			
	FY20 Budget	FY19 Budget	Change Inc/(Dec)	FY19 Actuals thru May
60125 Events	30,000	27,500	2,500	3,261
60135 Office Expense	1,500		1,500	14,658
60140 Telephone and Communications	2,400		2,400	
60145 Research, Publications, Subscription	214	250	(36)	
60150 Rent Expense	1,536	-	1,536	1,559
60200 Postage	274	6,550	(6,276)	
60300 Printing and Copying	8,600	12,600	(4,000)	12,795
60350 Travel/Meals/Entertainment	13,894	14,000	(105)	12,567
60600 Software Services	1,712	5,575	(3,862)	
69800 Development Salary Expense	583,752	453,078	130,674	369,155
69900 Indirect Expense Allocation	81,653	16,534	65,119	33,724
Total 60000 DEV AND FUNDRAISING EXP	841,053	721,686	119,367	643,761
70000 ADMINISTRATIVE EXPENSES				
70500 Bank Fees	-	-	-	310
71900 Computer and Internet	22,162	3,275	18,887	6,570
72001 Contract Services	180,180	143,066	37,114	195,035
73000 Credit Card Fees	-	-	-	
73100 Fines, Penalties, Judgments	-	-	-	
73300 Insurance - Liability, D and O	17,703	7,200	10,503	12,142
73500 Interest Expense	-	575	(575)	
73800 Miscellaneous Expenses	1,800	6,325	(4,525)	
74000 Office Expenses	210,509	12,255	198,254	68,242
76500 Registration and Licensing Fees	9,600	2,000	7,600	
77000 Staff Development	9,000	15,000	(6,000)	15,836
78200 Travel and Meetings	21,000	13,000	8,000	24,655
79000 Depreciation Expense	35,952	-	35,952	7,428
79200 Administrative Salary Expense	158,830	211,041	(52,211)	158,507
79300 Admin Expenses allocated to Prog & DEV	(317,658)	(68,387)	(249,271)	(132,406)
Total 70000 ADMINISTRATIVE EXPENSES	349,079	345,350	3,729	356,320
Total Expenses	3,949,044	3,565,380	383,664	3,118,719
Net Fund Balance INCREASE (DECREASE)	172,724	(247,743)	420,467	(564,470)
Total Personnel Costs	1,951,437	1,816,785	134,652	1,329,978

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

DEPARTMENT OF THE TREASURY

Date: JUN 14 2007

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

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

Dear Applicant:

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

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

Shortly before the end of your advance ruling period, we will send you Form 8724, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

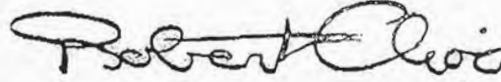
Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

JUST IN TIME FOR FOSTER YOUTH

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

Sincerely,

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

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

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

Letter 1045 (DO/CG)



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

In reply refer to
755:G :EU

April 18, 2007

JUST IN TIME FOR FOSTER YOUTH
KATHY VAUGHN
3363 HARBOR VIEW DR
SAN DIEGO CA 92106-2919

Purpose : CHARITABLE
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: June 30
Organization Number : 2596165

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

April 18, 2007
JUST IN TIME FOR FOSTER YOUTH
ENTITY ID : 2596165
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.

E ULCH
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4173
FAX NUMBER (916) 843-0188

EO :



Board of Directors Roster, Affiliations & Tenure FY20 (2019-2020)

Board membership has a minimum two-year term with a three-term limit. 100% of board members contribute financially to the JIT organization. Includes # of years on JIT Board.

Brad Livingston, Board Chair

President, RWM Home Loans

4 years

Ted DeFrank, Board Vice-Chair

President & CFO, Active Motif

6 years

Joan Coppenrath, Board Treasurer

Strategic Initiative Finance Executive, HSBC (Retired)

3 Years

Lauri Buehler, Board Secretary

Mortgage/Real Estate Professional (Retired)

2 years

David Archambault, Executive Committee Member

Partner, Showley, Archambault & Alexander

3 years

Steve Buehler, Executive Committee Member

President, Pacific Southwest Partners, LLC

2 years

Bob Freund, Executive Committee Member

Principal, Synergration Solutions (Retired)

1 year

Scott Arnold

Consulting CFO, MBF Solutions

Incoming

Tracy Burgett

Director of Financial Planning, Platt Wealth Management

1 year

Chris Burr

Senior Vice President/Center Manager, Citizen's Business Bank

4 years

Donald Canteen

Branch Manager, USE Credit Union

1 year

Grace Chui-Miller

CFO, Correlation Ventures

3 years

Donna Desrosiers

CEO, D & D Enterprise Group

1 year

Dan Fulkerson

Managing Attorney, Batta Fulkerson Law Group

1 year

Bill Morgan

Owner, Morgan Real Estate

1 year

Gretchen Morgan

Tax Accountant, Gretchen Morgan & Associates

1 year

Ruth Levine-Schmid

Founder, SpeakInc Speakers Bureau

1 year

David Schulman

Founding Partner, Moore, Schulman & Moore, APC

2 years

Nancy Spector

Certified Specialist, Estate Planning, Law Firm of Nancy A. Spector

2 years

Pierre Towns

Co-Founder & Managing Partner, Human Resource Capital Consultants, Inc.

Incoming

ADVISORY COUNCIL

Jorge Cabrera

Senior Director, Casey Family Programs

Harriet Carter, Esq.

Owner, Harriet H. Carter, Esq., A Professional Law Corporation

Lynne Doyle

Vice President, Sandy Point Properties, LLC

Sean Ferrel

CEO/President, Managed Solution

Brad Norris

Philanthropist & Community Volunteer

Alan Sorkin

Chair, Chief Executive Mentor & Coach, Vistage Worldwide, Inc.

HONORARY BOARD/CO-FOUNDERS

Diane Cox

*JIT Co-Founder/Past Board Chair, Professional Coach
Development Director, Just in Time for Foster Youth*

Jeanette Day, Esq.

*JIT Co-Founder
Attorney, County of San Diego*

Tony Hsu

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

Louarn Sorkin

*JIT Co-Founder
Founding Partner, San Diego Social Venture Partners*

Kathryn Vaughn, Esq.

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

Return of Organization Exempt From Income Tax

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

▶ **Do not enter social security numbers on this form as it may be made public.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.****2017****Open to Public
Inspection****A** For the 2017 calendar year, or tax year beginning **7/01**, 2017, and ending **6/30**, 2018**B** Check if applicable:

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

C JUST IN TIME FOR FOSTER YOUTH
P.O. BOX 81292
SAN DIEGO, CA 92138

D Employer identification number

20-5448416

E Telephone number

858.663.2081

G Gross receipts \$ **4,292,082.****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No
If 'No,' attach a list. (see instructions)**I** Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.JITFOSTERYOUTH.ORG****H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **2006** **M** State of legal domicile: **CA****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>JUST IN TIME FOR FOSTER YOUTH MOBILIZES A CARING COMMUNITY FOR TRANSITION AGE FOSTER YOUTH, AGES 18-26, TO ACHIEVE SELF-SUFFICIENCY AND WELL BEING THROUGH A COMBINATION OF RESOURCES AND RELATIONSHIPS.</u>		
	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	22
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	21
	5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	19
	6	Total number of volunteers (estimate if necessary)	6	640
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	2,066,535.	4,022,052.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	703.	-2,766.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	81,989.	86,374.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,149,227.	4,105,660.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	672,451.	901,462.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	973,661.	1,129,230.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 545,914.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	316,893.	531,099.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,963,005.	2,561,791.
19	Revenue less expenses. Subtract line 18 from line 12	186,222.	1,543,869.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	683,925.	2,293,674.
	22	Net assets or fund balances. Subtract line 21 from line 20	83,204.	149,084.
			600,721.	2,144,590.

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		
	DON WELLS		EXECUTIVE DIRECTOR		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	MICHAEL J. ZIZZI	MICHAEL J. ZIZZI			P00085553
	Firm's name ▶ LEAF & COLE, LLP				Firm's EIN ▶ 95-2076568
	Firm's address ▶ 2810 CAMINO DEL RIO SOUTH, SUITE 200 SAN DIEGO, CA 92108-3820				Phone no. 619.294.7200

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:SEE SCHEDULE O**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 \$ 623,862. including grants of \$ 401,180.) (Revenue \$)SEE SCHEDULE O**4b** (Code:) (Expenses \$ 303,577. including grants of \$ 102,909.) (Revenue \$)CAREER HORIZONS AND BRIDGES TO SUCCESS:CAREER HORIZONS PROVIDES YOUNG WOMEN WITH THE TOOLS AND SUPPORT TO BRING THEIR EMPLOYMENT OPTIONS INTO FOCUS, INCLUDING NETWORKS AND CAREER LINKS ESSENTIAL TO CAREER SUCCESS. EACH PARTICIPANT SEEKING A JOB COMPLETES 3 JOB INTERVIEWS, AND ALL THE YOUNG WOMEN LEARN ABOUT THEIR STRENGTHS, CRAFT A CONFIDENT ELEVATOR PITCH, AND CULTIVATE IMPACTFUL RELATIONSHIPS WITH UP TO FOUR WOMEN COACHES.IN BRIDGES TO SUCCESS, YOUNG MEN AND THEIR MALE COACHES, CALLED CHAMPIONS, COME TOGETHER TO SHARE STORIES, LEARN FROM THEIR COMMON MISTAKES, GAIN SKILLS TO EXCEL IN LIFE, AND FORM TRUSTING RELATIONSHIPS AS A FOUNDATION FOR A PROUD FUTURE.**4c** (Code:) (Expenses \$ 249,855. including grants of \$ 49,706.) (Revenue \$)COMMUNITY:JUST IN TIME FOR FOSTER YOUTH HOSTS COMMUNITY AND OTHER EVENTS THROUGHOUT THE YEAR FOR FORMER FOSTER YOUTH. IN ADDITION, THE ORGANIZATION HAS AN IN HOUSE COMPUTER LAB THAT PARTICIPANTS IN THE PROGRAMS MAY USE AND A WEBSITE TO KEEP PARTICIPANTS INVOLVED AND INFORMED ABOUT THE ORGANIZATION'S ACTIVITIES.**4d** Other program services (Describe in Schedule O.) SEE SCHEDULE O(Expenses \$ 623,563. including grants of \$ 347,667.) (Revenue \$)**4e** Total program service expenses 1,800,857.



FINANCIAL STATEMENTS

JUNE 30, 2018 AND 2017



Leaf & Cole, LLP
Certified Public Accountants

**JUST IN TIME FOR FOSTER YOUTH
FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 2
Statements of Financial Position	3
Statements of Activities	4
Statement of Functional Expenses - 2018	5
Statement of Functional Expenses - 2017	6
Statements of Cash Flows	7
Notes to Financial Statements	8 - 16



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

Independent Auditor's Report

To the Board of Directors
Just in Time for Foster Youth

Report on the Financial Statements

We have audited the accompanying financial statements of Just in Time for Foster Youth, which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Just in Time for Foster Youth as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Leaf & Cole LLP

San Diego, California
October 24, 2018

**JUST IN TIME FOR FOSTER YOUTH
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017**

ASSETS

	<u>2018</u>	<u>2017</u>
<u>Current Assets:</u> (Notes 2, 3, 4 and 5)		
Cash and cash equivalents	\$ 1,365,797	\$ 554,790
Investments	102,061	5,458
Contributions receivable	558,884	71,925
Prepaid expenses and other assets	41,949	36,449
Total Current Assets	<u>2,068,691</u>	<u>668,622</u>
<u>Noncurrent Assets:</u> (Notes 2, 5, 6 and 9)		
Restricted cash	33,105	-
Contributions receivable, net	184,891	2,891
Property and equipment, net	6,987	12,412
Total Noncurrent Assets	<u>224,983</u>	<u>15,303</u>
TOTAL ASSETS	<u><u>\$ 2,293,674</u></u>	<u><u>\$ 683,925</u></u>

LIABILITIES AND NET ASSETS

<u>Current Liabilities:</u> (Note 2)		
Accounts payable and accrued expenses	\$ 56,009	\$ 31,974
Accrued payroll and related liabilities	93,075	51,230
Total Current Liabilities	<u>149,084</u>	<u>83,204</u>
Total Liabilities	<u>149,084</u>	<u>83,204</u>
<u>Commitments</u> (Notes 7 and 9)		
<u>Net Assets:</u> (Notes 2 and 8)		
Unrestricted	1,613,520	381,077
Temporarily restricted	531,070	219,644
Total Net Assets	<u>2,144,590</u>	<u>600,721</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 2,293,674</u></u>	<u><u>\$ 683,925</u></u>

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

**JUST IN TIME FOR FOSTER YOUTH
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	2018			2017		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<u>Revenue and Support:</u>						
Contributions	\$ 2,596,902	899,777	\$ 3,496,679	\$ 1,254,306	\$ 379,599	\$ 1,633,905
Special events, net of related expenses of \$182,748 and \$136,666, respectively	582,876	-	582,876	556,011	-	556,011
Other income	25,197	-	25,197	1,200	-	1,200
Investment income	908	-	908	703	-	703
Net assets released from restrictions	588,351	(588,351)	-	272,354	(272,354)	-
Total Revenue and Support	<u>3,794,234</u>	<u>311,426</u>	<u>4,105,660</u>	<u>2,084,574</u>	<u>107,245</u>	<u>2,191,819</u>
<u>Expenses:</u>						
Program Expenses:						
My first home	296,736	-	296,736	210,799	-	210,799
Community	249,855	-	249,855	155,406	-	155,406
College bound/education	241,345	-	241,345	236,541	-	236,541
Basic needs	237,187	-	237,187	278,407	-	278,407
Financial fitness	200,428	-	200,428	242,911	-	242,911
Leap/other programs	181,790	-	181,790	53,836	-	53,836
Career horizons	156,627	-	156,627	113,820	-	113,820
Bridges to success	146,950	-	146,950	128,501	-	128,501
Horizons house	89,939	-	89,939	-	-	-
Total Program Expenses	<u>1,800,857</u>	<u>-</u>	<u>1,800,857</u>	<u>1,420,221</u>	<u>-</u>	<u>1,420,221</u>
Supporting Services:						
Fundraising	545,914	-	545,914	414,724	-	414,724
General and administrative	215,020	-	215,020	170,652	-	170,652
Total Supporting Services	<u>760,934</u>	<u>-</u>	<u>760,934</u>	<u>585,376</u>	<u>-</u>	<u>585,376</u>
Total Program and Supporting Services	<u>2,561,791</u>	<u>-</u>	<u>2,561,791</u>	<u>2,005,597</u>	<u>-</u>	<u>2,005,597</u>
Change in Net Assets	1,232,443	311,426	1,543,869	78,977	107,245	186,222
Net Assets at Beginning of Year	<u>381,077</u>	<u>219,644</u>	<u>600,721</u>	<u>302,100</u>	<u>112,399</u>	<u>414,499</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 1,613,520</u></u>	<u><u>\$ 531,070</u></u>	<u><u>\$ 2,144,590</u></u>	<u><u>\$ 381,077</u></u>	<u><u>\$ 219,644</u></u>	<u><u>\$ 600,721</u></u>

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

**JUST IN TIME FOR FOSTER YOUTH
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018**

	Program Services										Supporting Services			
	My First Home	Community	College Bound/ Education	Basic Needs	Financial Fitness	Leap / Other Programs	Career Horizons	Bridges to Success	Horizons House	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	Total Expenses
Conference, meetings and training	\$ 388	\$ 1,396	\$ 801	\$ 677	\$ 835	\$ 570	\$ 859	\$ 595	\$ 159	\$ 6,280	\$ 17,213	\$ 1,652	\$ 18,865	\$ 25,145
Contract labor	5,181	17,594	10,717	8,947	11,005	11,104	11,360	7,948	2,060	85,916	100,238	151,084	251,322	337,238
Depreciation	82	270	170	144	177	121	182	126	33	1,305	96	350	446	1,751
Insurance	522	1,710	1,077	910	1,121	766	1,155	799	211	8,271	611	2,220	2,831	11,102
Office expense	1,309	4,283	2,698	2,281	2,809	34,850	2,892	2,003	528	53,653	4,179	15,052	19,231	72,884
Postage and shipping	35	116	73	62	76	52	79	54	14	561	42	3,391	3,433	3,994
Printing	501	1,641	1,034	874	1,076	735	1,108	768	202	7,939	586	10,380	10,966	18,905
Professional services	76	248	156	132	163	112	168	116	31	1,202	88	36,604	36,692	37,894
Program awards	242,858	49,706	157,255	113,214	95,937	94,475	63,585	39,324	45,108	901,462	-	-	-	901,462
Promotional events	-	-	-	-	-	-	-	-	-	-	-	12,488	12,488	12,488
Salaries and related benefits	45,754	172,638	67,301	109,893	87,164	38,960	75,172	95,171	41,581	733,634	91,932	303,664	395,596	1,129,230
Travel	30	253	63	53	65	45	67	46	12	634	35	9,029	9,064	9,698
Total Program and Supporting Services Expenses	<u>\$ 296,736</u>	<u>\$ 249,855</u>	<u>\$ 241,345</u>	<u>\$ 237,187</u>	<u>\$ 200,428</u>	<u>\$ 181,790</u>	<u>\$ 156,627</u>	<u>\$ 146,950</u>	<u>\$ 89,939</u>	<u>1,800,857</u>	<u>\$ 215,020</u>	<u>\$ 545,914</u>	<u>\$ 760,934</u>	<u>\$ 2,561,791</u>

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

**JUST IN TIME FOR FOSTER YOUTH
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017**

	Program Services									Supporting Services			
	My First Home	Community	College Bound/ Education	Basic Needs	Financial Fitness	Leap / Other Programs	Career Horizons	Bridges to Success	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	Total Expenses
Conference, meetings and training	\$ 389	\$ 2,525	\$ 333	\$ 887	\$ 527	\$ 222	\$ 388	\$ 583	\$ 5,854	\$ 8,001	\$ 2,192	\$ 10,193	\$ 16,047
Contract labor	5,632	9,048	4,828	12,878	7,645	3,218	5,633	8,449	57,331	69,915	98,690	168,605	225,936
Depreciation	57	372	49	129	78	33	57	86	861	41	322	363	1,224
Insurance	499	3,240	427	1,140	676	285	498	747	7,512	358	2,813	3,171	10,683
Office expense	1,050	6,825	900	2,400	1,425	600	1,050	1,575	15,825	37,967	23,516	61,483	77,308
Postage and shipping	11	69	9	24	14	6	11	16	160	7	1,689	1,696	1,856
Printing	182	1,186	156	417	247	104	182	274	2,748	132	9,339	9,471	12,219
Program awards	128,437	38,320	176,570	118,625	135,515	13,067	42,690	19,227	672,451	-	-	-	672,451
Promotional events	-	-	-	-	-	-	-	-	-	-	9,522	9,522	9,522
Salaries and related benefits	74,495	93,518	53,229	141,800	96,721	36,274	63,264	97,474	656,775	53,798	263,088	316,886	973,661
Travel	47	303	40	107	63	27	47	70	704	433	3,553	3,986	4,690
Total Program and Supporting Services Expenses	<u>\$ 210,799</u>	<u>\$ 155,406</u>	<u>\$ 236,541</u>	<u>\$ 278,407</u>	<u>\$ 242,911</u>	<u>\$ 53,836</u>	<u>\$ 113,820</u>	<u>\$ 128,501</u>	<u>\$ 1,420,221</u>	<u>\$ 170,652</u>	<u>\$ 414,724</u>	<u>\$ 585,376</u>	<u>\$ 2,005,597</u>

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

**JUST IN TIME FOR FOSTER YOUTH
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
<u>Cash Flows From Operating Activities:</u>		
Change in net assets	\$ 1,543,869	\$ 186,222
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,751	1,224
Net realized and unrealized gain on investments	(193)	(530)
Loss on disposal of property and equipment	3,674	-
Donated stock	(96,410)	-
(Increase) Decrease in:		
Contributions receivable, net	(668,959)	54,875
Prepaid expenses and other assets	(5,500)	(23,976)
Increase (Decrease) in:		
Accounts payable and accrued expenses	24,035	8,641
Accrued payroll and related liabilities	41,845	9,674
Net Cash Provided by Operating Activities	<u>844,112</u>	<u>236,130</u>
<u>Cash Flows From Investing Activities:</u>		
Purchase of property and equipment	<u>-</u>	<u>(8,738)</u>
Net Cash Used in Investing Activities	<u>-</u>	<u>(8,738)</u>
Net Increase in Cash and Cash Equivalents	844,112	227,392
Cash and Cash Equivalents at Beginning of Year	<u>554,790</u>	<u>327,398</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 1,398,902</u></u>	<u><u>\$ 554,790</u></u>
<u>Cash and Cash Equivalents - Financial Statement Classification:</u>		
Cash and cash equivalents	\$ 1,365,797	\$ 554,790
Restricted cash	33,105	-
Total Cash and Cash Equivalents	<u><u>\$ 1,398,902</u></u>	<u><u>\$ 554,790</u></u>

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

**JUST IN TIME FOR FOSTER YOUTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 1 - Organization:

When young people exit the foster care system, Just in Time for Foster Youth (“JIT”) is there to welcome them into a community of peers and caring adults who are committed to their well-being and success, just as a healthy family would be. Volunteers and staff work together to fill the gaps in resources, experiences, education, training and trusting relationships for young people within San Diego County from age 18 to 26, the average age of independence in the U.S.

Without JIT, the situation is dire. As a general rule, our society allows young people ample time to finish school, begin a career and build a support network prior to expecting them to be on their own. Yet, we expect over 300 youth exiting foster care each year within San Diego County to fend for themselves with no familial safety net, limited preparation and resources, and no financial security or training. It should be no surprise, then, that 70% of the inmates in our state penitentiary spent time in foster care or that only 3 - 6% of foster youth graduate from college or that foster youth are particularly vulnerable to sex trafficking, homelessness, depression, and poverty.

Founded in 2003 and incorporated as a 501(c)(3) nonprofit in 2006, JIT has proven its long-term impact, such as a 71% success rate for youth in college and measurable increases in earnings, savings, and supportive networks. Serving over 700 transition age youth annually within San Diego County, JIT offers a broad range of services, each one designed to connect youth to a caring community and lasting relationships.

Services provided are as follows:

- *My First Home:* Transforms first homes into safe, stable, and supportive places to live
- *Community:* Engaging a caring community to help transition-age foster youth achieve self-sufficiency and well-being.
- *College Bound/Education:* Provides the resources and encouragement needed to succeed in college
- *Basic Needs:* Provides critical support to overcome life’s inevitable emergency situations
- *Financial Fitness:* Develops financial skills to plan for the future via workshops and coaching
- *Career Horizons for Young Women:* Empowers women with the guidance of female professionals and coaches
- *Bridges to Success for Young Men:* Engages men in a supportive brotherhood that builds professional skills
- *Other Services:*
 - *Pathways to Financial Power:* Promotes work readiness and establishing a strong financial foundation
 - *Changing Lanes:* Assists with driver training and purchasing reliable vehicles at affordable rates
 - *Road to Resilience:* Science-based strategies to manage impacts of Adverse Childhood Experiences (ACEs)

A unique aspect of JIT is that over half the JIT staff are former foster youth and uniquely positioned to help other youth find their voices and become confident, capable and connected.

**JUST IN TIME FOR FOSTER YOUTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 2 - Significant Accounting Policies:

Accounting Method

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

Financial Statement Presentation

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

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

Estimates

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

Fair Value Measurements

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

**JUST IN TIME FOR FOSTER YOUTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 2 - Significant Accounting Policies: (Continued)

Fair Value Measurements (Continued)

- Level 1 inputs are quoted prices in active markets for identical investments that the investment manager has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the investment, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the investment.

JIT's statement of financial position includes the following financial instruments that are required to be measured at fair value on a recurring basis:

- Investments in common stock are considered Level 1 assets and are reported at fair value based on quoted prices in active markets for similar assets at the measurement date.
- Investments - Rancho Santa Fe Foundation funds are considered Level 2 assets and are reported at fair value based on the fair value of the underlying assets in the funds as reported by the fund manager, Rancho Santa Fe Foundation, since these funds are valued by the fund manager and are not traded in an active market.

Allowance for Doubtful Accounts

Bad debts are recognized on the allowance method based on historical experience and management's evaluation of outstanding receivables. Management believes that all contributions receivable were fully collectible; therefore, no allowance for doubtful contributions receivable was recorded at June 30, 2018 and 2017.

Capitalization and Depreciation

JIT capitalizes all expenditures in excess of \$6,000 for property and equipment at cost, while donations of furniture and equipment are recorded at their estimated fair values. Such donations are reported as unrestricted unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire furniture and equipment are reported as restricted. Absent donor stipulations regarding how long those donated assets must be maintained, JIT reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. JIT reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Property and equipment are depreciated using the straight-line method over the estimated useful asset lives as follows:

Office equipment and computers	5 years
Leasehold improvements	5 years

Depreciation totaled \$1,751 and \$1,224 for the years ended June 30, 2018 and 2017, respectively.

**JUST IN TIME FOR FOSTER YOUTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 2 - Significant Accounting Policies: (Continued)

Capitalization and Depreciation (Continued)

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

Compensated Absences

Accumulated unpaid vacation totaling \$40,520 and \$24,991 at June 30, 2018 and 2017, respectively, is accrued when earned and included in accrued payroll and related liabilities.

Revenue Recognition

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

Donated Services, Support and Facilities

JIT utilizes the services of many volunteers throughout the year. This contribution of services by the volunteers is not recognized in the financial statements unless the services received (a) create or enhance nonfinancial assets or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The donated services totaled \$-0- and \$800 for the years ended June 30, 2018 and 2017, did not meet the requirements above, therefore no amounts recognized in the financial statements.

JIT received in-kind donations of program supplies and equipment totaling \$150,645 and \$78,136 for the years ended June 30, 2018 and 2017, respectively, which have been recorded as contributions revenue and expense in the statement of activities.

JIT occupied office facilities donated by Casey Family Programs in fiscal year 2017. Donated facilities totaled \$-0- and \$42,592 for the years ended June 30, 2018 and 2017, respectively and were recorded at fair value at the date of donation, and have been included in contributions revenue and expense in the statement of activities.

Allocated Expenses

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

**JUST IN TIME FOR FOSTER YOUTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 2 - Significant Accounting Policies: (Continued)

Income Taxes

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

JIT's Return of Organization Exempt from Income Tax for the years ended June 30, 2018, 2017, 2016 and 2015 are subject to examination by the Internal Revenue Service and State taxing authorities, generally three to four years after the returns were filed.

Concentration of Credit Risk

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

Cash and Cash Equivalents

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

Subsequent Events

JIT has evaluated subsequent events through October 24, 2018, which is the date the financial statement is available for issuance, and concluded that no other events or transactions needed to be disclosed.

Note 3 - Fair Value Measurements:

The following table summarizes assets measured at fair value by classification within the fair value hierarchy at June 30:

	2018			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at June 30, 2018
Common stock	\$ 96,410	\$ -	\$ -	\$ 96,410
Investments at Rancho Santa Fe Foundation	-	5,651	-	5,651
	<u>\$ 96,410</u>	<u>\$ 5,651</u>	<u>\$ -</u>	<u>\$ 102,061</u>

**JUST IN TIME FOR FOSTER YOUTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 3 - Fair Value Measurements: (Continued)

	2017		
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
			Balance at June 30, 2017
Investments at Rancho Santa Fe Foundation	\$ <u>-</u>	\$ <u>5,458</u>	\$ <u>-</u>
			\$ <u>5,458</u>

Note 4 - Investments:

JIT's investments consist of the following at June 30:

	<u>2018</u>	<u>2017</u>
Common stock	\$ 96,410	\$ -
Rancho Santa Fe Foundation	<u>5,651</u>	<u>5,458</u>
Total Investments	\$ <u>102,061</u>	\$ <u>5,458</u>

The investments held at Rancho Santa Fe Foundation are classified as unrestricted. The investments are held in an investment pool, which is structured for long-term, total return consisting of 33% domestic equities, 38% fixed income, 23% international equities, 4% cash and cash equivalents and 2% emerging markets.

The following schedule summarizes the unrestricted investment income for the years ended June 30:

	<u>2018</u>	<u>2017</u>
Interest and dividend income	\$ 809	\$ 298
Realized and unrealized gains	174	505
Investment fees	<u>(75)</u>	<u>(100)</u>
Total Investment Income	\$ <u>908</u>	\$ <u>703</u>

**JUST IN TIME FOR FOSTER YOUTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 5 - Contributions Receivable:

Contributions receivable consist of the following at June 30:

	<u>2018</u>	<u>2017</u>
Current:		
Receivables due in less than one year	\$ 558,884	\$ 71,925
Total Current	<u>558,884</u>	<u>71,925</u>
Noncurrent:		
Receivables due in one to five years	185,000	3,000
Less: Discounts to present value	<u>(109)</u>	<u>(109)</u>
Total Noncurrent, Net	<u>184,891</u>	<u>2,891</u>
Total Contributions Receivable, Net	<u>\$ 743,775</u>	<u>\$ 74,816</u>

Contributions receivable have been discounted to their present value using discount rate 0.89% at June 30, 2018 and 2017.

Note 6 - Property and Equipment:

Property and equipment consist of the following at June 30:

	<u>2018</u>	<u>2017</u>
Office equipment and computers	\$ -	\$ 6,122
Leasehold improvements	<u>8,738</u>	<u>8,738</u>
Subtotal	8,738	14,860
Less: Accumulated depreciation	<u>(1,751)</u>	<u>(2,448)</u>
Property and Equipment, Net	<u>\$ 6,987</u>	<u>\$ 12,412</u>

Note 7 - Line-of-Credit:

JIT has a revolving line-of-credit with JP Morgan Chase Bank in the amount of \$125,000. The line-of-credit provides for interest at the rate of 3.07% per annum and renews annually. There was no outstanding balance at June 30, 2018 and 2017, respectively.

**JUST IN TIME FOR FOSTER YOUTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 8 - Temporarily Restricted Net Assets:

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

	<u>2018</u>	<u>2017</u>
Contributions receivable - time restriction	\$ 175,000	\$ 3,892
Pathways	148,583	-
New office	51,572	69,867
My first home	42,948	-
Basic needs	39,901	-
Auto ownership	33,000	33,000
College bound/education	15,221	77,640
Advance/healthy practices	14,185	-
Career horizons	10,660	-
Computer/tech	-	26,742
Online resources	-	8,503
Total Temporarily Restricted Net Assets	<u>\$ 531,070</u>	<u>\$ 219,644</u>

Net assets totaling \$588,351 and \$272,354 were released from donor restrictions due to the satisfaction of purpose or time restrictions during the year ended June 30, 2018 and 2017, respectively.

Note 9 - Commitments and Contingencies:

Operating Leases

JIT leases office space under a lease agreement that expires on April 30, 2022. Rent expense totaled \$49,567 and \$8,254 for the years ended June 30, 2018 and 2017, respectively, and is included with office expense.

JIT leases a house from a board member under a lease agreement that expires on August 31, 2022. Rent expense totaled \$32,000 and \$-0- for the years ended June 30, 2018 and 2017, respectively, and is included with program awards.

JIT leases storage space under a lease agreement that expires on April 30, 2020. Storage expense totaled \$23,767 and \$20,999 for the years ended June 30, 2018 and 2017, respectively, and is included with program awards.

The following is a schedule of future minimum lease payments under the leases:

<u>Years Ended June 30</u>	
2019	\$ 66,009
2020	107,072
2021	92,293
2022	84,658
2023	6,400
	<u>\$ 356,432</u>

**JUST IN TIME FOR FOSTER YOUTH
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017**

Note 9 - Commitments and Contingencies: (Continued)

401(k) Retirement Plan

JIT offers eligible employees the opportunity for participation in a 401(k) retirement plan (the "Plan"). Employees may contribute to the plan up to the maximum amount allowed by the Internal Revenue Code. The Plan provides for discretionary matching contributions on eligible elective deferrals in an amount to be determined each year by JIT. JIT shall make a safe harbor non-elective contribution in an amount equal to 3% of employees' eligible compensation, which will be allocated to all eligible employees. JIT's contribution totaled \$35,356 and \$17,602 for the years ended June 30, 2018 and 2017, respectively and is included with salaries and related benefits. Subsequent to year end, JIT elected to terminate the 401(k) plan.

Guarantees

In November 2017, JIT entered into an agreement with Self-Help Federal Credit Union as a guarantor in connection with JIT's automobile loan program. JIT shall maintain no less than 33% of the aggregate outstanding balance of all loans under the automobile loan program, not to be less than \$33,000, as guaranty for the Self-Help Loans for the first three years of the program. Per the agreement, JIT must maintain a restricted cash account at Self-Help Federal Credit Union to cover any losses. The restricted cash account balance totaled \$33,105 and \$-0- at June 30, 2018 and 2017, respectively.



MINUTES

SAN MARCOS COMMUNITY FOUNDATION GRANT FUNDING SUBCOMMITTEE SPECIAL MEETING

Wednesday, August 14, 2019

San Marcos Conference Room, 1 Civic Center Drive

CALL TO ORDER

President Lukoff called the meeting to order at 6:00 p.m.

ROLL CALL:

PRESENT: BOARD MEMBERS: BANKS*, GENDEL, LUKOFF
ABSENT: BOARD MEMBERS: NONE

*Board member Banks arrived at 6:23 p.m.

ALSO PRESENT: Program Manager Julie Magee and Office Specialist II Joseline Cadima.

OLD BUSINESS

1. GRANT AWARD HISTORY – Noted and filed.

NEW BUSINESS

2. MINI GRANT APPLICATION PROPOSAL

Board members discussed one mini grant request:

A). The Escondido Creek Conservancy, requested \$1,500.00 to purchase stereo microscope for visitors to view creek inhabitants.

BOARD MEMBER GENDEL MOVED TO AWARD \$1,500.00 TO THE ESCONDIDO CREEK CONSERVANCY, SECONDED BY BOARD MEMBER BANKS. MOTION PASSED BY UNANIMOUS VOICE VOTE.

AYES: BOARD MEMBERS: BANKS, LUKOFF, WILSON
NOES: BOARD MEMBERS: NONE
ABSENT: BOARD MEMBERS: NONE
ABSTAIN: BOARD MEMBERS: NONE

3. REGULAR GRANT APPLICATION PROPOSALS

Board President Lukoff reported a \$1,000.00 donation by Sharon Jenkins to the Now and Forever Fund, restated Board member Blankenship-Williams' willingness to match those donations; Program Manager Magee stated that \$500.00 was donated by Sophia Mitchell & Associates, LLC.

Board members discussed seven regular grant requests:

A). San Marcos Prevention Coalition, requested \$4,840.00 to provide funds for participation in the San Diego County Office of Education Spring Jam Leadership Development Camp.

B). North County LGBTQ Resource Center, requested \$10,000.00 to provide funds to support the center's youth activities including mental health services. Board member Gendel agreed to do a site visit and gather additional information to report at the next board meeting.

C). San Diego Green Building Council (SDGBC), requested \$9,000.00, to provide training and education centered around water conservation to staff and San Marcos community members to address the City's Climate Action Plan

D). San Diego Children's Museum, requested \$10,000.00 to provide supplemental education workshops to Title I and low-income schools in the San Marcos Unified School District through The Mobile Children's Museum.

E). Interfaith Community Services, requested \$10,000.00 to provide funds to support the North County Senior Connections program which provide low income seniors with affordable meals, socialization and referrals for health care and other services.

F). The Elizabeth Hospice, requested \$10,000.00 to provide grief support services which include counseling, educational workshops, outreach programs, community events, and specialized programs for children and families.

G). Solutions for Change, requested \$10,000.00 to provide parents and children a safe, stable, sober living environment and provide extensive support services for successful transition to self-sufficiency. Board members Gendel and Banks agreed to do a site visit and gather additional information to report at the next board meeting.

BOARD MEMBER GENDEL MOVED TO RECOMMEND THE FOLLOWING GRANT AMOUNTS TO THE FULL FOUNDATION BOARD FOR CONSIDERATION AT ITS NEXT MEETING: \$1,060.00 TO SAN MARCOS PREVENTION COALITION, \$4,000.00 TO NORTH COUNTY LGBTQ RESOURCE CENTER, \$0.00 TO SAN DIEGO GREEN BUILDING COUNCIL, \$3,000.00 TO SAN DIEGO CHILDREN'S DISCOVERY MUSEUM, \$1,000.00 TO INTERFAITH COMMUNITY SERVICES, \$3,000.00 TO ELIZABETH HOSPICE, AND \$1,500.00 TO SOLUTIONS FOR CHANGE. SECONDED BY BOARD MEMBER BANKS. MOTION PASSED BY UNANIMOUS VOICE VOTE.

AYES: BOARD MEMBERS: BANKS, LUKOFF, WILSON

NOES: BOARD MEMBERS: NONE

ABSENT: BOARD MEMBERS: NONE

ABSTAIN: BOARD MEMBERS: NONE

CONSENT CALENDAR

MOVED BY BOARD MEMBER GENDEL, SECONDED BY BOARD MEMBER BANKS, TO APPROVE THE CONSENT CALENDAR.

AYES: BOARD MEMBERS: BANKS, LUKOFF, WILSON
NOES: BOARD MEMBERS: NONE
ABSENT: BOARD MEMBERS: NONE
ABSTAIN: BOARD MEMBERS: NONE

WAIVER OF TEXT – Waived

APPROVAL OF MINUTES – Approved - SMCF Grant Funding Subcommittee Meeting minutes of April 10, 2019.

ORAL COMMUNICATIONS – No requests to speak.

ITEMS FOR THE GOOD OF THE ORDER

NEXT MEETING DATE – The next meeting of the SMCF Board of Directors is scheduled for Tuesday, August 27, 2019 at 6:00 pm. The next meeting of the Grant Funding Subcommittee is scheduled for Wednesday, October 9, 2019 at 6:00 pm.

MISCELLANEOUS – Board President Lukoff noted St. Petka Serbian Orthodox Church's mini grant request can be placed on the agenda of the upcoming board meeting and confirmed that Friends of San Marcos is a 501(c)3 organization therefore qualifies for SMCF grants.

ADJOURNMENT

MOVED BY BOARD MEMBER GENDEL, SECONDED BY BOARD MEMBER BANKS TO ADJOURN THE MEETING AT 7:27 PM. MOTION PASSED BY UNANIMOUS VOICE VOTE.

Colleen Lukoff, Board President

ATTEST:

Julie Magee, Recording Secretary