
SAN MARCOS COMMUNITY FOUNDATION BOARD

MEETING AGENDA

Tuesday, November 16, 2020 - 6:00 PM

San Marcos Room - 2nd Floor

Pursuant to Governor Newsom's Executive Order N-29-20 dated March 17, 2020, and Executive Order N 33-20 dated March 19, 2020, issued with respect to the COVID-19 pandemic, this San Marcos Community Foundation will be conducted utilizing teleconferencing and electronic means. In the interest of reducing the spread of COVID 19, members of the public may only view the meeting online, and may not be present in the San Marcos Room.

Public Comment: To submit a public comment at the San Marcos Community Foundation meeting, please email cityclerk@san-marcos.net and write "Public Comment" in the subject line, or identify the number of the Agenda item on which you are commenting. In the body of the email, include the item number and/or title of the item as well as your comments. Email comments on matters not on the agenda must be submitted prior to the time the Board President calls the Oral Communications item. Email comments on any agenda item must be submitted prior to the time the Board President closes public comments on the agenda item. Please be advised that all emailed comments are subject to the same rules as would otherwise apply to speaker comments at any Community Foundation meeting, and that electronic comments on agenda items for this meeting may only be submitted by email. Comments via text message and/or social media (Facebook, Twitter, Instagram, etc.), will not be accepted.

The Board Secretary will read all email comments, provided that the reading will not exceed five (5) minutes, or such other time as the Board may provide, consistent with its ability to set time parameters for public comment at a Board meeting. If persons submitting comments do not want their comment to be read out loud at the meeting (not to exceed five minutes), they should note "Do Not Read Out Loud at Meeting" at the top of the email. All emailed comments received by 4:00 pm will be provided to the Board Members and included as "Supplemental Information" on the City's website prior to the meeting. Those comments received after 4:00 pm and prior to the close of public comment on the applicable agenda item will be added to the record and will be shared with the Board Members at the meeting.

Americans with Disabilities Act: If you need special assistance to participate in this meeting, please contact the Board Secretary at (760) 744-1050, ext. 3100. 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.

Meeting Schedule: Regular San Marcos Community Foundation Board meetings are generally held on the third Tuesday in the month of February, May, August and November. 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 after distribution of the agenda packet are available for public inspection at the same time at the Administration department.



SAN MARCOS COMMUNITY FOUNDATION BOARD MEETING AGENDA
November 16, 2020
Page 2 of 4

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

CALL TO ORDER

ROLL CALL

CONSENT CALENDAR

1. **WAIVER OF TEXT** - This item is to waive the reading of all text of all Resolutions and Policies adopted at this meeting. Resolutions and Policies shall be adopted by title.
Recommendation: WAIVE
2. **APPROVAL OF MINUTES** - SMCF Board Meeting of November 17, 2020.
Recommendation: CONSIDER/APPROVE

ORAL COMMUNICATIONS *The Oral Communication segment of the agenda is for the purpose of allowing the public to address the Community Foundation on any matter NOT listed on the agenda. To submit a public comment at the Community Foundation meeting, please email cityclerk@san-marcos.net and write "Oral Communication" in the subject line. Email comments on matters not on the agenda must be submitted prior to the time the Board President calls the Oral Communications item.*

NEW BUSINESS

3. **PRESIDENT'S REPORT**
 - Updates of note to the Board – North County Philanthropy Council Honoree & Membership Organizations (San Diego Grantmakers, San Marcos Chamber of Commerce, North County Philanthropy Council)
 - Jewish Community Foundation Reports
 - SMCF 2021 Meeting Calendar*Recommendation: NOTE & FILE/DISCUSS*
4. **MINI GRANT APPLICATION PROPOSALS** - Consider mini grant proposals by non-profit organizations requesting funds from the Foundation.
 - (A) **AMERICAN ACADEMY OF PEDIATRICS** - Request for funding in the amount of \$1,500. Will serve 300 residents.
Recommendation: CONSIDER/APPROVE
 - (B) **PALOMAR FAMILY COUNSELING SERVICE** - Request for funding in the amount of \$1,260. Will serve 50 residents.
Recommendation: CONSIDER/APPROVE



SAN MARCOS COMMUNITY FOUNDATION BOARD MEETING AGENDA
November 16, 2020
Page 3 of 4

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

5. REGULAR GRANT APPLICATION PROPOSALS – Consider regular grant proposals by non-profit organizations requesting funds from the foundation.

(C) BROTHER BENNO FOUNDATION – Request for funding in the amount of \$5,500. Will serve 45 residents per day.

Recommendation: CONSIDER/APPROVE

(D) CLASSICS 4 KIDS – Request for funding in the amount of \$2,500. Will service 744 residents.

Recommendation: CONSIDER/APPROVE

(E) URBAN CORPS OF SAN DIEGO – Request for funding in the amount of \$5,000. Will serve 20 residents.

Recommendation: CONSIDER/APPROVE

6. GRANT SUMMARY

(a) Grant Funding Update – Fiscal Year 2020/2021

(b) Fall Funding Recommendation Worksheet

(c) Resolution No. 2021-19 – Fall Quarter Regular Grants

Recommendation: CONSIDER/APPROVE

7. STRATEGIC PLANNING

Recommendation: DISCUSS/APPROVE

8. PROMOTIONAL AND FUNDRAISING ACTIVITIES/IDEAS

Recommendation: DISCUSS/APPROVE

ITEMS FOR THE GOOD OF THE ORDER

9. MISCELLANEOUS

Selection of next quarter's Grant Funding Subcommittee

10. ADJOURNMENT

AFFIDAVIT OF POSTING

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



SAN MARCOS COMMUNITY FOUNDATION BOARD MEETING AGENDA
November 16, 2020
Page 4 of 4

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

I, Phillip Scollick, 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 Thursday, February 11, 2021 prior to 5:30 pm.

Phillip Scollick, Recording Secretary

MINUTES

REGULAR MEETING OF THE SAN MARCOS COMMUNITY FOUNDATION BOARD

Tuesday, November 17, 2020

San Marcos Conference Room – 2nd Floor

CALL TO ORDER: Board President Lukoff called the meeting to order at 6:08 p.m.

ROLL CALL:

PRESENT: BOARD MEMBERS: BANKS *, GENDEL*, LUKOFF*, BLANKENSHIP-WILLIAMS
ABSENT: BOARD MEMBERS: BURTON, VANMIDDLESWORTH, WILSON

*Members of the Foundation Board attending the meeting via teleconference pursuant to Governor Newson's Executive Order N-25-20.

ALSO PRESENT: Board Secretary Joseline Cadima and City Clerk Phil Scollick.

CONSENT CALENDAR

- WAIVER OF TEXT** – Waived
- APPROVAL OF MINUTES** - SMCF Board Meeting of August 18, 2020.

MOVED BY BOARD MEMBER GENDEL, SECONDED BY BOARD MEMBER BLANKENSHIP-WILLIAMS TO APPROVE THE CONSENT CALENDAR.

AYES: BOARD MEMBERS: BANKS, GENDEL, LUKOFF,
NOES: BOARD MEMBERS: NONE
ABSENT: BOARD MEMBERS: BURTON, VANMIDDLESWORTH, WILSON
ABSTAIN: BOARD MEMBERS: BLANKENSHIP-WILLIAMS

ORAL COMMUNICATIONS – No speakers.

NEW BUSINESS

- PRESIDENT'S REPORT**

- Updates of note to the Board – North County Philanthropy Council Honoree & Membership Organizations (San Diego Grantmakers, San Marcos Chamber of Commerce, North County Philanthropy Council)
- Jewish Community Foundation Reports
- SMCF 2021 Meeting Calendar
- Discussion on transfer of funds to Rancho Santa Fe Foundation for COVID-19 relief.

4. MINI GRANT APPLICATION PROPOSAL

Board members discussed the following two mini grant requests:

- A. CLASSIC 4 KIDS - Request for funding in the amount of \$1,500. Will serve 720 residents. The board granted \$1,500.00.
- B. THE SAN MARCOS PROMISE - Request for funding in the amount of \$1,500. Will serve 2,000 residents. The board granted \$1,500.00.

5. REGULAR GRANT APPLICATION PROPOSAL

Board members discussed the following four regular grant requests:

- C. KIDS COLLEGE – Request for funding in the amount of \$5,000. Will serve 300 residents.
- D. CSUSM – Request for funding in the amount of \$10,000. Will serve 100 residents.
- E. THE FOUNDATION FOR SENIOR WELLBEING – Request for funding in the amount of \$5,000. Will serve 250 residents.
- F. NORTH COUNTY LGBTQ RESOURCE CENTER- Request for funding in the amount of \$10,000. Will serve 2,885 residents.
- G. NEIGHBORHOOD HEALTHCARE- Request for funding in the amount of \$4,250. Will serve 1,830 residents.
- H. BOYS & GIRLS CLUB SAN MARCOS – Request for funding in the amount of \$10,000. Will serve 88 residents.
- I. SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION- Request for funding in the amount of \$10,000. Will serve 21 residents.
- J. FRATERNITY HOUSE- Request for funding in the amount of \$5,000. Will serve 4-15 residents.

- K. JUST IN TIME FOR FOSTER YOUTH- Request for funding in the amount of \$10,000. Will serve 60 residents.
- L. JACOB & CUSHMAN SAN DIEGO FOOD BANK- Request for funding in the amount of \$10,000. Will serve 5,000 residents.
- M. THE ELIZABETH HOSPICE- Request for funding in the amount of \$10,000. Will serve 235 residents.
- N. MOONLIGHT CULTURAL FOUNDATION- Request for funding in the amount of \$5,000. Will serve 67 residents.
- O. NORTH COUNTY HEALTH PROJECT NOW TRUCARE- Request for funding in the amount of \$5,000. Will serve 1,215 residents.

6. GRANT SUMMARY

- a. Update provided on the Grant Funding History Fiscal Year 2020/2021.
- b. Approved Resolution No. 2020-18 Winter Quarter Regular Grants.

MOVED BY BOARD MEMBER BANKS, SECONDED BY BOARD MEMBER BLANKENSHIP-WILLIAMS TO APPROVE RESOLUTION NO. 2020-18.

AYES:	BOARD MEMBERS: BANKS, GENDEL, LUKOFF, BLANKENSHIP-WILLIAMS
NOES:	BOARD MEMBERS: NONE
ABSENT:	BOARD MEMBERS: BURTON, VANMIDDLESWORTH, WILSON
ABSTAIN:	BOARD MEMBERS: NONE

7. STRATEGIC PLAN

- Board members discussed the possibility of having an online donation system and showcase funded grants on social media.

OLD BUSINESS

8. PROMOTIONAL AND FUNDRAISING ACTIVITIES/IDEAS

- Ideas about advertising in the San Diego Business Journal

ITEMS FOR THE GOOD OF THE ORDER



SMCF Board Meeting Minutes - DRAFT
Tuesday, November 17, 2020 | Page 4 of 4

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

9. MISCELLANEOUS

- Discussed due dates for the next grant application period and meeting calendar.

10. ADJOURNMENT

BOARD MEMBER GENDEL MOVED TO ADJOURN THE MEETING, SECONDED BY BOARD MEMBER LUKOFF. MOTION PASSED BY UNANIMOUS VOTE.

Meeting adjourned at 7:03 p.m.

COLLEEN LUKOFF, BOARD PRESIDENT
SAN MARCOS COMMUNITY FOUNDATION

ATTEST:

JOSELINE CADIMA, DEPUTY CITY CLERK
CITY OF SAN MARCOS

Jewish Community Foundation of San Diego

Asset Allocation & Performance

December 31, 2020

Asset \$	Performance										Inception Date
	1 Month	QTD	CYTD	Fiscal YTD	1 Year	3 Year	5 Year	10 Year	Inception		
Endowment Pool	166,136,599	3.71	11.64	12.79	18.48	12.79	7.89	8.89	6.66	6.48	Jul-2008
<i>Endowment Pool Policy Index</i>		3.20	10.40	11.57	16.55	11.57	7.27	8.43	6.62	5.91	
Long Term Pool	57,607,417	3.41	10.77	13.15	16.71	13.15	8.41	9.54	6.83	6.97	Jul-2003
<i>Long Term Pool Policy Index</i>		3.35	10.89	14.34	16.61	14.34	8.60	9.42	6.89	6.95	
Long Term Index Pool	34,835,490	3.82	11.89	16.54	18.77	16.54	9.37	10.20	-	7.46	Jul-2014
<i>Index Pool Policy Index</i>		3.68	11.91	16.65	18.91	16.65	9.46	10.21	-	7.47	
Impact Investment Pool	12,130,118	3.83	9.23	14.02	15.98	14.02	10.03	-	-	10.37	Aug-2017
<i>Impact Investment Pool Policy Index</i>		2.75	9.15	12.69	15.16	12.69	8.20	-	-	8.91	
Mid Term Pool	32,017,679	1.42	4.69	9.28	7.79	9.28	6.45	6.03	4.75	5.25	Jul-2003
<i>Mid Term Pool Policy Index</i>		1.18	3.78	9.12	6.20	9.12	6.26	6.07	5.06	5.51	
Short Term Pool	54,937,835	0.02	0.03	0.78	0.06	0.78	1.62	1.18	0.71	1.44	Jul-2003
<i>Short Term Pool Policy Index</i>		0.01	0.03	0.67	0.07	0.67	1.61	1.20	0.63	1.33	
Total Assets	357,665,137										

Asset Allocation

Endowment Pool

Asset Class	Minimum	Maximum	Current
Growth Assets	60.0%	90.0%	73.6%
U.S. Equity	10.0%	35.0%	33.7%
International Equity	5.0%	25.0%	20.7%
Emerging Markets Equity	0.0%	15.0%	6.7%
Total Public Equity	20.0%	70.0%	61.1%
Private Equity	0.0%	25.0%	1.4%
Private Debt	0.0%	15.0%	0.4%
Private Real Estate	0.0%	15.0%	2.8%
Growth Fixed Income	0.0%	15.0%	4.9%
Other (Liquid) Real Assets	0.0%	15.0%	3.0%
Total Private/Real Assets/Growth Fixed Income	0.0%	55.0%	12.5%
Risk Reduction Assets	10.0%	40.0%	26.4%
Defensive Fixed Income	5.0%	40.0%	11.1%
Defensive Hedge Funds	5.0%	30.0%	15.3%
Cash	--	--	0.0%

Long Term Pool

Asset Class	Minimum	Maximum	Current
Growth Assets	60.0%	90.0%	68.5%
U.S. Equity	20.0%	50.0%	32.8%
International Equity	10.0%	35.0%	20.0%
Emerging Markets Equity	0.0%	20.0%	6.3%
Total Public Equity	40.0%	90.0%	59.1%
Growth Fixed Income	0.0%	15.0%	5.9%
Other (Liquid) Real Assets	0.0%	10.0%	3.5%
Total Growth Fixed Income & Real Assets	0.0%	20.0%	9.4%
Risk Reduction Assets	10.0%	40.0%	31.5%
Defensive Fixed Income	10.0%	40.0%	30.6%
Global Fixed Income	0.0%	15.0%	0.9%
Cash	--	--	0.0%

Short Term Pool

Asset Class	Minimum	Maximum	Current
Cash, Cash Equivalents, CDs	100%	100%	100%

*Totals may not sum due to rounding

Asset Allocation

Impact Pool

Asset Class	Minimum	Maximum	Current
Growth Assets	50.0%	90.0%	75.4%
U.S. Equity	25.0%	55.0%	53.5%
International Equity	0.0%	30.0%	13.1%
Total Public Equity	20.0%	70.0%	74.2%
Private Equity	0.0%	20.0%	0.4%
Private Debt	0.0%	20.0%	0.8%
Total Private Assets	0.0%	40.0%	1.2%
Risk Reduction Assets	10.0%	50.0%	24.6%
Defensive Fixed Income	10.0%	50.0%	22.9%
Global Fixed Income	0.0%	15.0%	1.1%
Cash	--	--	0.6%

Mid Term Pool

Asset Class	Minimum	Maximum	Current
Growth Assets	10.0%	35.0%	25.2%
U.S. Equity	5.0%	30.0%	11.1%
International Equity	4.0%	25.0%	6.9%
Emerging Markets Equity	0.0%	15.0%	2.3%
Total Public Equity	10.0%	35.0%	20.2%
Liquid Real Assets	0.0%	15.0%	5.0%
Total Real Assets	0.0%	15.0%	5.0%
Risk Reduction Assets	65.0%	90.0%	74.8%
Defensive Fixed Income	30.0%	90.0%	59.9%
Global Fixed Income	0.0%	30.0%	14.9%
Cash	--	--	0.0%

Long Term Index Pool

Asset Class	Minimum	Maximum	Current
Growth Assets	50.0%	90.0%	75.2%
U.S. Equity	20.0%	60.0%	41.2%
International Equity	5.0%	40.0%	24.7%
Emerging Markets Equity	0.0%	20.0%	9.4%
Total Public Equity	50.0%	90.0%	75.2%
Risk Reduction Assets	10.0%	50.0%	24.8%
Defensive Fixed Income	10.0%	50.0%	24.8%
Cash	--	--	0.0%

*Totals may not sum due to rounding

Jewish Community Foundation of San Diego - Endowment Pool

Asset Allocation & Performance (Net of Fees)

December 31, 2020



Pavilion
A Mercer practice

	Allocation						Performance						Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year	Inception		
Total Portfolio	166,136,599	100.0	3.71	11.64	12.79	12.79	7.89	8.89	6.79	6.66	6.48		Jul-2008
Endowment Pool Policy Index			3.20	10.40	11.57	11.57	7.27	8.43	6.16	6.62	5.91		
CPI + 5%			0.50	1.30	6.43	6.43	6.94	7.04	6.68	6.83	6.47		
Growth Assets	122,334,196	73.6	4.69	14.99	15.01	15.01	9.76	11.82	8.79	-	-		Jun-2012
Total Equity	103,912,856	62.5	5.24	16.93	18.13	18.13	10.81	12.73	9.50	9.06	7.71		Aug-2008
MSCI AC World IMI (Net)			4.97	15.70	16.25	16.25	9.72	12.15	8.77	9.09	7.53		
Global Equity	61,387,346	36.9											
Harding Loevner Global Equity (HLMVX)	20,639,990	12.4	5.25	13.43	29.79	29.79	14.49	16.02	12.31	11.32	13.33		Jul-2012
MSCI AC World Index (Net)			4.64	14.68	16.25	16.25	10.06	12.26	8.87	9.13	11.10		
Dodge & Cox Global Stock (DODWX)	20,133,214	12.1	4.78	24.08	6.02	6.02	4.68	10.29	6.99	8.65	11.03		Jul-2012
MSCI AC World Index Value (Net)			4.18	16.63	-0.33	-0.33	2.35	7.38	4.67	6.08	7.58		
Walter Scott Global Stock (DGLRX)	20,614,142	12.4	5.22	14.44	19.50	19.50	15.01	14.94	10.96	11.09	12.48		Jul-2012
MSCI AC World Index Growth (Net)			5.11	13.09	33.60	33.60	17.66	16.94	12.92	12.04	14.47		
US Equity Composite	23,503,695	14.1	4.51	16.64	12.52	12.52	11.88	13.06	10.98	-	-		Jun-2012
Large Cap Equity	14,641,466	8.8											
Wellington (Vanguard) Dividend Growth (VDIGX)	14,641,466	8.8	2.46	8.98	12.06	12.06	13.70	13.53	11.67	13.15	13.60		Jul-2012
S&P 500			3.84	12.15	18.40	18.40	14.18	15.22	12.92	13.88	15.01		
SMID Cap Equity	4,353,955	2.6											
William Blair (WSMDX)	4,353,955	2.6	6.41	21.22	32.35	32.35	19.24	18.45	14.96	15.51	16.56		Jul-2013
Russell 2500 Growth Index			8.60	25.89	40.47	40.47	19.91	18.68	14.09	15.00	16.06		
Russell 2500 Index			7.61	27.41	19.99	19.99	11.33	13.64	10.17	11.97	11.97		
Small Cap Equity	4,508,274	2.7											
Integrity Small-Cap Value (VSVIX)	4,508,274	2.7	8.93	39.76	1.21	1.21	0.48	7.23	5.14	8.32	9.64		Jul-2012
Russell 2000 Value Index			7.92	33.36	4.63	4.63	3.72	9.65	6.25	8.66	9.97		
Russell 2000 Index			8.65	31.37	19.96	19.96	10.25	13.26	9.34	11.20	12.79		

Jewish Community Foundation of San Diego - Endowment Pool

Asset Allocation & Performance (Net of Fees)

December 31, 2020



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	Allocation			Performance									Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year	Inception		
International Developed	10,547,846	6.3											
DFA International Small Company (DFISX)	10,547,846	6.3	7.15	17.97	9.26	9.26	3.03	8.55	5.92	6.73	9.61		Jul-2012
<i>MSCI EAFE Small Cap (Net)</i>			6.83	17.27	12.34	12.34	4.85	9.40	7.25	7.85	10.92		
Emerging Markets Equity	6,066,762	3.7											
Touchstone Sands Cptl Emerg Mkts (TSEGX)	3,194,557	1.9	7.35	20.57	52.33	52.33	19.00	18.90	-	-	20.33		Jun-2016
<i>MSCI Emerging Markets (Net)</i>			7.35	19.70	18.31	18.31	6.17	12.81	6.17	3.63	13.48		
Wells Fargo Emerging Markets Equity (EQIIX)	2,872,205	1.7	7.51	21.65	7.86	7.86	3.77	8.01	4.42	-	8.77		Jun-2016
<i>MSCI Emerging Markets (Net)</i>			7.35	19.70	18.31	18.31	6.17	12.81	6.17	3.63	13.48		
Private Equity	2,407,207	1.4											
Glouston Capital Partners	163,683	0.1	0.00	0.00	-4.93	-4.93	0.34	0.74	2.74	-	5.76		Jul-2012
Vista Equity Partners VII	1,498,082	0.9	0.00	0.00	9.28	9.28	-	-	-	-	2.36		Mar-2019
Apollo Investment Fund IX	496,818	0.3	0.00	0.00	9.40	9.40	-	-	-	-	0.24		Apr-2019
Spur Ventures VI	224,624	0.1	0.00	0.00	-3.11	-3.11	-	-	-	-	-17.73		Jul-2019
Growth Fixed Income Composite	8,218,817	4.9	1.50	4.39	-	-	-	-	-	-	-	9.10	Jun-2020
PIMCO Income Fund Institutional Class (PIMIX)	8,218,817	4.9	1.50	4.46	5.80	5.80	4.76	6.30	5.89	7.36	9.55		Jun-2020
<i>Blmbg. Barc. U.S. Aggregate</i>			0.14	0.67	7.51	7.51	5.34	4.44	4.09	3.84	1.93		
Private Debt Composite	618,593	0.4	0.00	0.00	3.59	3.59	7.08	-	-	-	-	6.97	Jun-2016
Golub Capital BDC 3	78,593	0.0	0.00	0.00	-	-	-	-	-	-	-	1.93	Sep-2020
GEMS Fund 5 International, L.P.	540,000	0.3	0.00	0.00	-	-	-	-	-	-	-	0.00	Oct-2020

Jewish Community Foundation of San Diego - Endowment Pool

Asset Allocation & Performance (Net of Fees)

December 31, 2020



Pavilion
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	Allocation						Performance						Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year	Inception		
Total Real Assets	9,583,930	5.8	1.89	5.31	-0.46	-0.46	2.57	5.09	-0.29	-2.15	2.97		Apr-2009
Liquid Real Assets	4,946,376	3.0	3.71	10.76	4.40	4.40	3.63	5.35	-	-	2.09		Dec-2014
Principal Diversified Real Asset (PDRDX) <i>Real Assets Custom Benchmark</i>	4,946,376	3.0	3.71	10.83	3.97	3.97	3.27	5.13	2.06	2.81	1.99		Jan-2015
3.14				8.26	-0.70	-0.70	1.82	3.70	1.13	0.97	1.50		
Private Real Assets	4,637,554	2.8	0.00	0.00	-5.52	-5.52	2.68	-	-	-	9.94		Jun-2016
Apollo Natural Resources II L.P.	988,232	0.6	0.00	0.00	-19.85	-19.85	-7.16	-	-	-	3.28		Jul-2016
WHI Real Estate Partners IV	1,650,372	1.0	0.00	0.00	12.86	12.86	13.57	-	-	-	12.57		Nov-2017
Brookfield Strategic Real Estate Partners III	1,627,313	1.0	0.00	0.00	-3.74	-3.74	-	-	-	-	-1.85		May-2019
Apollo Natural Resources Partners III, L.P.	71,580	0.0											
Related Real Estate Fund III	300,057	0.2											

Jewish Community Foundation of San Diego - Endowment Pool

Asset Allocation & Performance (Net of Fees)

December 31, 2020



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A Mercer practice

	Allocation						Performance						Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year	Inception		
Risk Reduction Assets	43,802,403	26.4	1.05	2.95	5.96	5.96	4.07	3.56	3.81	-	-	-	Jul-2008
Defensive Fixed Income	18,336,049	11.0	0.15	0.50	5.94	5.94	4.56	3.94	3.17	3.88	4.96	-	Jul-2008
Blmbg. Barc. U.S. Aggregate			0.14	0.67	7.51	7.51	5.34	4.44	4.09	3.84	4.39		
Fidelity U.S. Bond Index Fund (FXNAX)	18,336,049	11.0	0.15	0.75	7.80	7.80	5.36	4.41	4.09	3.82	0.68		Sep-2020
Blmbg. Barc. U.S. Aggregate			0.14	0.67	7.51	7.51	5.34	4.44	4.09	3.84	0.61		
Defensive Hedge Funds	25,452,458	15.3	1.71	4.56	7.63	7.63	4.66	3.90	4.06	3.83	3.00	-	Jul-2008
HFRI FOF: Conservative Index			1.89	5.10	5.71	5.71	3.66	3.40	2.92	2.85	1.72		
Magnitude International Class A	11,521,078	6.9	2.31	4.16	8.99	8.99	5.67	4.26	5.02	5.09	5.14		Sep-2012
BlackRock Tempus	1,046,031	0.6	-9.44	-12.76	-4.62	-4.62	-5.01	-1.49	-1.28	1.50	0.53		Sep-2012
HG Vora	4,161,796	2.5	1.90	8.71	11.55	11.55	7.79	10.09	7.77	10.37	8.12		Mar-2018
HFRI Event-Driven (Total) Index			4.10	11.29	8.84	8.84	4.62	6.38	4.13	4.63	4.67		
Davidson Kempner	2,099,434	1.3	1.98	4.98	7.74	7.74	-	-	-	-	5.58		Apr-2018
HFRI Fund Weighted Composite Index			4.43	10.68	11.61	11.61	5.50	6.10	4.59	4.18	6.03		
Capstone	2,016,860	1.2	1.53	3.78	9.01	9.01	6.63	7.28	5.34	5.63	8.42		Aug-2018
HFRI RV: Multi-Strategy Index			1.43	4.19	6.75	6.75	3.89	4.42	3.73	3.94	4.10		
IPM	2,006,404	1.2	2.59	6.68	-2.73	-2.73	-0.83	1.37	3.64	2.73	-3.31		Aug-2018
HFRI Macro: Systematic Diversified Index			4.92	5.79	2.65	2.65	0.87	0.67	1.59	0.41	3.10		
Wolverine Flagship Fund Limited	2,600,855	1.6	3.05	6.99	-	-	-	-	-	-	13.08		Mar-2020
HFRI FOF: Conservative Index			1.89	5.10	5.71	5.71	3.66	3.40	2.92	2.85	6.19		
Cash	13,897	0.0	0.00	0.00	0.00	0.00	-	-	-	-	-	-	Sep-1996

- Totals might not sum due to rounding
- Performance for periods longer than one year is annualized
- Inception period starts with the first full month of available performance
- Private Equity returns are updated on a quarterly basis. MTD and QTD performance will not be available
- The Policy Index consists of 12% Bloomberg Barclays Aggregate Index, 13% HFRI FOF: Conservative Index, 22% Russell 3000 Index, 14% MSCI EAFE Index, 4% MSCI Emerging Markets Index, 15% MSCI World Index, 5% FTSE NAREIT Index, 10% Bloomberg Barclays US Corp. IG Index, and 5% Real Assets Custom Benchmark

Jewish Community Foundation of San Diego - Long Term Pool

Asset Allocation & Performance (Net of Fees)

December 31, 2020



Pavilion
A Mercer practice

	Allocation			Performance									Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year	Inception		
Total Portfolio	57,607,417	100.0	3.41	10.77	13.15	13.15	8.41	9.54	6.99	6.83	6.97		Jul-2003
Long Term Pool Policy Index			3.35	10.89	14.34	14.34	8.60	9.42	7.04	6.89	6.95		
CPI + 5%			0.50	1.30	6.43	6.43	6.94	7.04	6.68	6.83	7.12		
Growth Assets	39,457,911	68.5	4.96	15.81	16.05	16.05	10.60	12.89	9.26	-	-		Aug-2003
Total Equity	34,033,040	59.1	5.39	17.35	18.43	18.43	11.38	13.58	10.00	9.46	8.46		Aug-2003
MSCI AC World IMI (Net)			4.97	15.70	16.25	16.25	9.72	12.15	8.77	9.09	8.92		
Global Equity	20,156,044	35.0											
Harding Loevner Global Equity (HLMVX)	6,662,630	11.6	5.25	13.43	29.79	29.79	14.49	16.02	12.31	11.32	13.33		Jul-2012
MSCI AC World Index (Net)			4.64	14.68	16.25	16.25	10.06	12.26	8.87	9.13	11.10		
Dodge & Cox Global Stock (DODWX)	6,689,115	11.6	4.78	24.08	6.02	6.02	4.68	10.29	6.99	8.65	11.03		Jul-2012
MSCI AC World Index Value (Net)			4.18	16.63	-0.33	-0.33	2.35	7.38	4.67	6.08	7.58		
Walter Scott Global Stock (DGLRX)	6,804,299	11.8	5.22	14.44	19.50	19.50	15.01	14.94	10.96	11.09	12.48		Jul-2012
MSCI AC World Index Growth (Net)			5.11	13.09	33.60	33.60	17.66	16.94	12.92	12.04	14.47		
US Equity Composite	8,234,596	14.3	4.57	16.75	15.31	15.31	12.92	13.71	11.37	-	-		Jun-2012
Large Cap Equity	4,938,145	8.6											
Wellington (Vanguard) Dividend Growth (VDIGX)	4,938,145	8.6	2.46	8.98	12.06	12.06	13.70	13.53	11.67	13.15	13.60		Jul-2012
S&P 500			3.84	12.15	18.40	18.40	14.18	15.22	12.92	13.88	15.01		
SMID Cap Equity	1,878,673	3.3											
William Blair (WSMDX)	1,878,673	3.3	6.41	21.22	32.35	32.35	19.24	18.45	14.96	15.51	16.56		Jul-2013
Russell 2500 Growth Index			8.60	25.89	40.47	40.47	19.91	18.68	14.09	15.00	16.06		
Russell 2500 Index			7.61	27.41	19.99	19.99	11.33	13.64	10.17	11.97	11.97		
Small Cap Equity	1,417,778	2.5											
Integrity Small-Cap Value (VSVIX)	1,417,778	2.5	8.93	39.76	1.21	1.21	0.48	7.23	5.14	8.32	9.64		Jul-2012
Russell 2000 Value Index			7.92	33.36	4.63	4.63	3.72	9.65	6.25	8.66	9.97		
Russell 2000 Index			8.65	31.37	19.96	19.96	10.25	13.26	9.34	11.20	12.79		

Jewish Community Foundation of San Diego - Long Term Pool

Asset Allocation & Performance (Net of Fees)

December 31, 2020



Pavilion
A Mercer practice

	Allocation			Performance									Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year	Inception		
International Developed	3,724,220	6.5											
DFA International Small Company (DFISX)	3,724,220	6.5	7.15	17.97	9.26	9.26	3.03	8.55	5.92	6.73	9.61		Jul-2012
<i>MSCI EAFE Small Cap (Net)</i>			6.83	17.27	12.34	12.34	4.85	9.40	7.25	7.85	10.92		
Emerging Markets Equity	1,918,180	3.3											
Touchstone Sands Cptl Emerg Mkts Gr Inst (TSEGX)	989,974	1.7	7.35	20.57	52.33	52.33	19.00	18.90	-	-	20.33		Jun-2016
<i>MSCI Emerging Markets (Net)</i>			7.35	19.70	18.31	18.31	6.17	12.81	6.17	3.63	13.48		
Wells Fargo Emerging Equity Markets (EQIIX)	928,206	1.6	7.51	21.65	7.86	7.86	3.77	8.01	4.42	-	8.77		Jun-2016
<i>MSCI Emerging Markets (Net)</i>			7.35	19.70	18.31	18.31	6.17	12.81	6.17	3.63	13.48		
Growth Fixed Income	3,405,290	5.9	1.50	4.35	-	-	-	-	-	-	-	9.05	Jun-2020
PIMCO Income Fund Institutional Class (PIMIX)	3,405,290	5.9	1.50	4.46	5.80	5.80	4.76	6.30	5.89	7.36	9.55		Jun-2020
<i>Blmbg. Barc. U.S. Aggregate</i>			0.14	0.67	7.51	7.51	5.34	4.44	4.09	3.84	1.93		
Total Real Assets	2,019,581	3.5	3.71	10.83	3.93	3.93	3.26	5.13	-0.70	-2.53	2.47		May-2009
<i>Real Assets Custom Benchmark</i>			3.14	8.26	-0.70	-0.70	1.82	3.70	1.13	0.97	4.04		
Principal Diversified Real Asset (PDRDX)	2,019,581	3.5	3.71	10.83	3.97	3.97	3.27	5.13	2.06	2.81	1.99		Jan-2015
<i>Real Assets Custom Benchmark</i>			3.14	8.26	-0.70	-0.70	1.82	3.70	1.13	0.97	1.50		
Risk Reduction Assets	18,149,506	31.5	0.14	0.61	5.60	5.60	4.43	3.53	3.46	-	-		Dec-2003
Defensive Fixed Income	17,649,519	30.6	0.15	0.63	6.40	6.40	4.84	4.14	3.31	3.90	4.95		Jul-2003
<i>Blmbg. Barc. Global Aggregate</i>			1.34	3.28	9.20	9.20	4.85	4.79	3.01	2.83	4.07		
Fidelity U.S. Bond Index Fund (FXNAX)	17,649,519	30.6	0.15	0.75	7.80	7.80	5.36	4.41	4.09	3.82	0.68		Sep-2020
<i>Blmbg. Barc. U.S. Aggregate</i>			0.14	0.67	7.51	7.51	5.34	4.44	4.09	3.84	0.61		
Global Fixed Income	499,987	0.9	0.00	0.09	0.00	0.00	0.00	0.83	1.52	-	-		Dec-2003
Israel Bonds	499,987	0.9	0.00	0.09	0.00	0.00	0.03	0.85	1.55	2.11	3.19		Jan-2004
Cash	-	0.0	0.00	0.00	0.00	0.00	-	-	-	-	-		Sep-1996

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- The Policy Index consists of 25% Bloomberg Barclays Aggregate Index, 36% *Russell 3000 Index*, 22.5% *MSCI EAFE Index*, 7% *MSCI Emerging Markets Index*, 6% *Bloomberg Barclays US Corp. IG Index*, and 3.5% Real Assets Custom Benchmark

Jewish Community Foundation of San Diego - Long Term Index Pool

Asset Allocation & Performance (Net of Fees)

December 31, 2020



Pavilion
A Mercer practice

	Allocation			Performance									Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year	Inception		
Total Portfolio	34,835,490	100.0	3.82	11.89	16.54	16.54	9.37	10.20	-	-	7.46		Jul-2014
Index Pool Policy Index			3.68	11.91	16.65	16.65	9.46	10.21	-	-	7.47		
CPI +5%			0.50	1.30	6.43	6.43	6.94	7.04	6.68	6.83	6.44		
Growth Assets	26,194,110	75.2	5.06	15.88	16.53	16.53	9.96	12.43	-	-	-		Jul-2014
Equity	26,194,110	75.2	5.06	15.88	16.53	16.53	9.94	12.38	-	-	8.72		Jul-2014
MSCI AC World IMI (Net)			4.97	15.70	16.25	16.25	9.72	12.15	8.77	9.09	8.47		
Vanguard FTSE All-Wld ex-US (VFWAX)	11,895,726	34.1	5.72	16.85	11.35	11.35	5.22	9.19	5.14	5.15	4.67		Jul-2014
FTSE All World ex U.S. (Net)			5.48	17.14	11.22	11.22	5.18	9.16	5.22	5.25	4.73		
Vanguard Total Stock Market (VTSAX)	14,298,384	41.0	4.46	14.69	20.99	20.99	14.50	15.43	12.79	13.81	12.66		Jul-2014
CRSP U.S. Total Market TR Index			4.46	14.70	20.99	20.99	14.50	15.44	12.75	13.74	12.62		
Risk Reduction Assets	8,641,380	24.8	0.16	0.68	7.32	7.32	5.22	4.38	-	-	-		Jul-2014
Fixed Income	8,641,380	24.8	0.16	0.68	7.56	7.56	5.34	4.44	-	-	3.96		Jul-2014
Blmbg. Barc. U.S. Aggregate			0.14	0.67	7.51	7.51	5.34	4.44	4.09	3.84	3.79		
Fidelity U.S. Bond Index Fund (FXNAX)	8,641,380	24.8	0.15	0.75	7.80	7.80	5.36	4.41	4.09	3.82	0.15		Dec-2020
Blmbg. Barc. U.S. Aggregate			0.14	0.67	7.51	7.51	5.34	4.44	4.09	3.84	0.14		
Cash	-	0.0	0.00	0.00	-	-	-	-	-	-	-		Jul-2014

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- The Policy Index consists of 25% Bloomberg Barclays US Aggregate Index, 41% Russell 3000 Index, 26% MSCI EAFE Index, 8% MSCI Emerging Markets Index.

Jewish Community Foundation of San Diego - Impact Investment Pool

Asset Allocation & Performance (Net of Fees)

December 31, 2020



Pavilion
A Mercer practice

	Allocation			Performance									Inception	Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year				
Impact Investment Pool	12,130,118	100.0	3.83	9.23	14.02	14.02	10.03	-	-	-	10.37	8.91	Aug-2017	
Impact Investment Pool Policy Index			2.75	9.15	12.69	12.69	8.20	-	-	-		8.91		
CPI +5%			0.50	1.30	6.43	6.43	6.94	7.04	6.68	6.83		6.93		
Growth Assets	9,146,695	75.4	5.34	13.22	18.02	18.02	12.74	-	-	-	13.30	11.07	Jul-2017	
Public Equity	8,996,695	74.2	5.42	13.40	18.32	18.32	13.06	-	-	-	13.93	11.07	Aug-2017	
MSCI AC World IMI (Net)			4.97	15.70	16.25	16.25	9.72	12.15	8.77	9.09		11.07		
US Public Equities	6,489,226	53.5	4.80	13.18	20.45	20.45	14.79	-	-	-	15.90	15.27	Aug-2017	
S&P 500			3.84	12.15	18.40	18.40	14.18	15.22	12.92	13.88		15.27		
Jewish Advocacy Strategy	6,489,226	53.5	4.80	13.18	20.45	20.45	14.79	15.68	13.09	14.18		15.90		
S&P 500			3.84	12.15	18.40	18.40	14.18	15.22	12.92	13.88		15.27		
International Equities	1,586,300	13.1	5.04	14.91	10.67	10.67	5.83	-	-	-	6.66	7.34	Aug-2017	
MSCI EAFE ESG Leaders Index			4.49	15.18	10.97	10.97	6.39	8.37	5.70	6.86		7.34		
Pax MSCI EAFE	1,586,300	13.1	5.07	14.87	10.78	10.78	5.88	7.56	4.67	5.64		6.71		
MSCI EAFE ESG Leaders Index			4.49	15.18	10.97	10.97	6.39	8.37	5.70	6.86		7.34		
Israeli Equities	921,169	7.6	10.78	23.76	27.47	27.47	14.62	-	-	-	12.97	13.28	Aug-2017	
BlueStar Israel Global Index TR Net			10.50	25.72	27.51	27.51	14.97	10.69	7.62	-		13.28		
VanEck Bluestar ETF (ISRA)	921,169	7.6	10.78	24.46	28.18	28.18	14.83	10.51	7.34	-		13.15		
BlueStar Israel Global Index TR Net			10.50	25.72	27.51	27.51	14.97	10.69	7.62	-		13.28		
Private Equity	50,000	0.4	0.00	-	-	-	-	-	-	-	0.00	0.00	Aug-2017	
SJF Ventures V, LP	50,000	0.4												
Private Debt	100,000	0.8	0.00	0.00	0.00	0.00	-	-	-	-	0.00	0.00	Feb-2019	
Mission Driven Finance	100,000	0.8	0.00	0.00	0.00	0.00	-	-	-	-		0.00		

Jewish Community Foundation of San Diego - Impact Investment Pool

Asset Allocation & Performance (Net of Fees)

December 31, 2020



Pavilion
A Mercer practice

	Allocation						Performance						Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year	Inception		
Risk Reduction Assets	2,983,423	24.6	0.15	0.11	4.49	4.49	3.36	-	-	-	2.79		Jul-2017
Defensive Fixed Income	2,779,020	22.9	0.21	0.21	5.30	5.30	4.25	-	-	-	3.62		Aug-2017
<i>Blmbg. Barc. Intermed. U.S. Government/Credit</i>			0.21	0.48	6.43	6.43	4.67	3.64	3.19	3.11	4.07		
Breckinridge	1,316,837	10.9	0.15	0.24	6.55	6.55	4.71	3.60	3.39	3.45	4.03		Aug-2017
<i>Blmbg. Barc. Intermed. U.S. Government/Credit</i>			0.21	0.48	6.43	6.43	4.67	3.64	3.19	3.11	4.07		
CRA Qualified Investment Institutional (CRANX)	1,462,183	12.1	0.25	0.21	4.37	4.37	3.59	2.89	3.09	2.98	5.35		Oct-2018
<i>Blmbg. Barc. Intermed. U.S. Government/Credit</i>			0.21	0.48	6.43	6.43	4.67	3.64	3.19	3.11	6.64		
Israeli Debt	130,000	1.1	0.00	0.08	0.01	0.01	-0.11	-	-	-	-0.10		Sep-2017
Israel Bonds	130,000	1.1	0.00	0.08	0.01	0.01	-0.11	-	-	-	-0.10		Sep-2017
Cash	74,403	0.6	0.00	0.00	0.00	0.00	0.04	-	-	-	0.03		Oct-2017

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- Inception period starts with the first full month of available performance
- Private Equity returns are updated on a quarterly basis. MTD and QTD performance will not be available
- The Policy Index consists of 20% Bloomberg Barclays US Aggregate Index, 40% S&P 500 Index, 15% MSCI EAFE Index, 10% MSCI World Index, 5% Bloomberg Barclays Global Aggregate Index (Hedged), and 10% Bloomberg Barclays US Corp. IG Index

Jewish Community Foundation of San Diego - Mid Term Pool

Asset Allocation & Performance (Net of Fees)

December 31, 2020



Pavilion
A Mercer practice

	Allocation			Performance									Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year	Inception		
Total Portfolio	32,017,679	100.0	1.42	4.69	9.28	9.28	6.45	6.03	4.56	4.75	5.25		Jul-2003
Mid Term Pool Policy Index			1.18	3.78	9.12	9.12	6.26	6.07	4.88	5.06	5.51		
Growth Assets	8,065,363	25.2	3.85	12.99	14.40	14.40	10.59	11.75	8.19	-	-		Aug-2003
Total Equity	6,460,839	20.2	3.88	13.48	16.69	16.69	12.14	13.26	10.21	10.18	8.77		Aug-2003
MSCI AC World IMI (Net)			4.97	15.70	16.25	16.25	9.72	12.15	8.77	9.09	8.92		
Global Equity	4,225,724	13.2											
Harding Loevner Global Equity (HLMVX)	2,294,009	7.2	5.25	13.43	29.79	29.79	14.49	16.02	12.31	11.32	13.18		Sep-2012
MSCI AC World Index (Net)			4.64	14.68	16.25	16.25	10.06	12.26	8.87	9.13	10.87		
Tweedy Browne Worldwide High Dividend (TBHDX)	1,931,715	6.0	2.77	14.82	-2.02	-2.02	3.21	7.01	3.65	5.96	5.78		Sep-2012
MSCI World Value (Net)			3.56	15.73	-1.16	-1.16	2.39	7.15	4.86	6.76	7.88		
MSCI World (Net)			4.24	13.96	15.90	15.90	10.54	12.19	9.18	9.87	11.44		
Emerging Markets Composite	458,571	1.4											
Touchstone Sands Cptl Emerg Mkts Gr Inst (TSEGX)	458,571	1.4	7.35	20.57	52.33	52.33	19.00	18.90	-	-	19.98		Sep-2020
MSCI Emerging Markets (Net)			7.35	19.70	18.31	18.31	6.17	12.81	6.17	3.63	17.78		
US Equity	1,776,544	5.5											
Wellington (Vanguard) Dividend Growth (VDIGX)	1,776,544	5.5	2.46	8.98	12.06	12.06	13.70	13.53	11.67	13.15	13.55		Sep-2012
S&P 500			3.84	12.15	18.40	18.40	14.18	15.22	12.92	13.88	14.83		
Total Real Assets	1,604,524	5.0	3.71	10.83	3.97	3.97	3.27	5.14	-0.69	-	-2.97		Sep-2012
Real Assets Custom Benchmark			3.14	8.26	-0.70	-0.70	1.82	3.70	1.13	0.97	0.62		
Principal Diversified Real Asset (PDRDX)	1,604,524	5.0	3.71	10.83	3.97	3.97	3.27	5.13	2.06	2.81	1.99		Jan-2015
Real Assets Custom Benchmark			3.14	8.26	-0.70	-0.70	1.82	3.70	1.13	0.97	1.50		

Jewish Community Foundation of San Diego - Mid Term Pool

Asset Allocation & Performance (Net of Fees)

December 31, 2020



Pavilion
A Mercer practice

	Allocation			Performance									Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year	Inception		
Risk Reduction Assets	23,952,315	74.8	0.63	2.05	7.66	7.66	5.15	4.19	3.47	-	-	-	Jun-2003
Defensive Fixed Income	19,169,212	59.9	0.57	1.93	7.66	7.66	5.15	4.20	3.39	3.77	4.58	4.24	Jul-2003
Blmbg. Barc. U.S. Aggregate			0.14	0.67	7.51	7.51	5.34	4.44	4.09	3.84	4.24		
Fidelity U.S. Bond Index Fund (FXNAX)	11,970,957	37.4	0.15	0.75	7.80	7.80	5.36	4.41	4.09	3.82	0.68		Sep-2020
Blmbg. Barc. U.S. Aggregate			0.14	0.67	7.51	7.51	5.34	4.44	4.09	3.84	0.61		
BlackRock Strategic Income (BSIKX)	7,198,255	22.5	1.28	4.13	7.30	7.30	4.84	4.60	3.78	3.87	5.42		May-2018
Blmbg. Barc. U.S. Aggregate			0.14	0.67	7.51	7.51	5.34	4.44	4.09	3.84	6.91		
Global Fixed Income	4,783,104	14.9	0.90	2.54	7.48	7.48	-	-	-	-	4.93	Feb-2018	
PIMCO Global Bond (PGBIX)	4,783,104	14.9	0.90	2.48	7.31	7.31	4.47	4.78	4.77	5.04	4.96		Mar-2018
Blmbg. Barc. Global Aggregate Index (Hedged)			0.31	0.89	5.58	5.58	5.15	4.49	4.42	4.18	5.82		
Cash	-	0.0	0.00	0.00	-	Jun-2004							

- Totals might not sum due to rounding
- Performance for periods longer than one year is annualized
- Inception period starts with the first full month of available performance
- Private Equity returns are updated on a quarterly basis. MTD and QTD performance will not be available
- The Policy Index consists of 60% Bloomberg Barclays Aggregate Index, 11% S&P 500 Index, 7% MSCI EAFE Index, 2% MSCI Emerging Markets Index, 15% Bloomberg Barclays Global Aggregate Index(Hedged), and 5% Real Assets Custom Benchmark

Jewish Community Foundation of San Diego - Short Term Pool

Asset Allocation & Performance (Net of Fees)

December 31, 2020



Pavilion
A Mercer practice

	Allocation						Performance						Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year	Inception		
Total Portfolio	54,937,835	100.0	0.02	0.03	0.78	0.78	1.62	1.18	0.92	0.71	1.44		Jul-2003
Short Term Pool Policy Index			0.01	0.03	0.67	0.67	1.61	1.20	0.87	0.63	1.33		
Dreyfus Treasury & Agency Cash Mgmt. (DTRXX)	25,441,021	46.3											
Dreyfus Treasury & Agency Cash Mgmt. (DTRXX)	25,441,021	46.3	0.00	0.00	0.38	0.38	1.37	1.00	0.71	0.50	1.22		Jul-2003
UBS Cash Equivalents	8,457,776	15.4											
UBS Cash Equivalents	8,457,776	15.4	0.00	0.01	0.33	0.33	0.96	0.72	0.52	-	0.50		Oct-2013
UBS Short-Term Investments	21,039,039	38.3											
UBS Short-Term Investments	21,039,039	38.3	0.04	0.06	1.30	1.30	1.97	1.44	1.17	0.96	1.02		Feb-2009

• Estimated Yield as of 12/31/2020: 0.17%.

- Totals might not sum due to rounding
- Performance for periods longer than one year is annualized
- Inception period starts with the first full month of available performance
- Private Equity returns are updated on a quarterly basis. MTD and QTD performance will not be available
- The Policy Index consists of 100% BofA Merrill Lynch US 3 Month T-Bill Index

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<https://www.mercer.com/content/dam/mercier/attachments/nurture-cycle/gl-2021-investment-management-index-definitions-mercier.pdf>



4950 Murphy Canyon Road, San Diego, CA 92123
(858) 279-2740 | finance@jcfsandiego.org | www.jcfsandiego.org

DATE: February 8, 2021

DELIVER TO: Joseline Cadima and Phillip Scollick

Email: jcadima@san-marcos.net; PScollie@san-marcos.net;
accounting@san-marcos.net;

FROM: JCF Finance Department

OF PAGES: 3, including cover

SUBJECT: *San Marcos Community Foundation (SANM) and
S.M. Community Found – Now & Forever (SANMA)*

MESSAGE: Fund Activity Reports for January 2021

If you have any questions, please feel free to contact us at finance@jcfsandiego.org.

San Marcos Community Foundation	Beginning Balance:	1,443,789.92
Apply Date Descr.	Expense/DR	Income/CR
01/31/2021 Realized Gain	0.00	443.41
01/31/2021 Unrealized Loss	9,746.75	0.00
01/31/2021 Unrealized Loss	7,916.01	0.00
01/31/2021 Custodian Fee	72.19	0.00
01/31/2021 Consultant Fee	60.16	0.00
01/31/2021 Foundation Fee	502.79	0.00
	18,297.90	443.41
San Marcos Community Foundation	Ending Balance:	1,425,935.43

S.M. Community Found - Now & Forever	Beginning Balance:	6,194.37
Apply Date Descr.	Expense/DR	Income/CR
01/31/2021 Realized Gain	0.00	0.59
01/31/2021 Unrealized Loss	83.50	0.00
01/31/2021 Custodian Fee	0.31	0.00
01/31/2021 Consultant Fee	0.26	0.00
01/31/2021 Foundation Fee	2.16	0.00
	86.23	0.59
S.M. Community Found - Now & Forever	Ending Balance:	6,108.73

San Marcos Community Foundation
1 Civic Center Drive
San Marcos, CA 92069-2949

FUND STATEMENT

San Marcos Community Foundation Fund
For the Quarter Ending 6/30/2020

How To Read This Fund Statement

Enclosed please find the statement for the **San Marcos Community Foundation Fund** of the Jewish Community Foundation. To help you navigate through this statement, below please find a few definitions.

Assets and Liabilities

Outlines the financial position of the Fund as of the statement date. This section details total assets (how your fund is invested) as well as outstanding liabilities, if any. New contributions to your fund may be held temporarily in one of the Foundation's operating accounts (displayed as "US Bank Gifts" or "US Bank Grants"). Items in Transit, if any, represent uncollected fees.

Fund Activity Summary

Recounts quarter-to-date and year-to-date activity for the Fund, including contributions, income, grants and expenses.

Definitions In This Section:

Contributions

- **Gifts / Additions:** Contributions to the Fund.
- **Transfers In:** Transfers from another Fund administered by the Foundation.

Investment Activity

- **Interests & Dividends:** Income from the investments of the Fund.
- **Realized Gains (Losses):** The difference between the value of the asset on the date it is gifted to the Foundation and the fair market value on the date an asset is sold.
- **Unrealized Gains (Losses):** Changes in the value of the Fund related to investments.
- **Investment Expenses:** Costs related to the sale of an asset, such as brokerage fees and commissions, and consultant and custodian fees for Funds invested in the pools.

Disbursements

- **Grants:** Distributions to charitable organizations from the Fund.
- **Transfers Out:** Transfers to another Fund administered by the Foundation.
- **Foundation Support:** The Foundation's fee for administering the Fund which supports operations and programs for the community.

Please know how very honored the Foundation is to assist you. If you have any questions regarding your statement, please call us at (858) 279-2740. Thank you for your support.



4950 Murphy Canyon Road
San Diego, CA 92123
(858) 279-2740 tel
(858) 279-6105 fax
www.jcfsandiego.org

San Marcos Community Foundation Fund
Fund ID: Sanm
For the Quarter Ending 6/30/2020

ASSETS AND LIABILITIES

Market Value as of 06/30/2020

Cash	\$ 1,626.94
Long Term Pool	609,900.97
Endowment Pool	610,670.71
Total Assets	\$ 1,222,198.62

Liabilities and Fund Balance

Fund Balance	\$ 1,222,198.62
Total Liabilities and Fund Balance	\$ 1,222,198.62



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San Marcos Community Foundation Fund
Fund ID: Sanm
For the Quarter Ending 6/30/2020

FUND ACTIVITY SUMMARY

	Current Period	Year-To-Date
	<u>04/01/2020 - 06/30/2020</u>	<u>07/01/2019 - 06/30/2020</u>
BEGINNING FUND BALANCE	\$ 1,101,604.14	\$ 1,233,179.67
Contributions		
Additions	\$ 0.00	\$ 0.00
Total Contributions	<hr/> <u>\$ 0.00</u>	<hr/> <u>\$ 0.00</u>
Investment Activity		
Interest & Dividends	\$ 2,882.44	\$ 25,035.24
Realized Gains (Losses)	304.08	4,251.21
Unrealized Gains (Losses)	119,059.47	(9,626.72)
Investment Expenses	(316.95)	(1,330.37)
Total Investment Activity	<hr/> <u>\$ 121,929.04</u>	<hr/> <u>\$ 18,329.36</u>
Disbursements		
Custodial Withdrawals	0.00	(23,754.00)
Foundation Support	(1,334.56)	(5,556.41)
Total Disbursements	<hr/> <u>\$ (1,334.56)</u>	<hr/> <u>\$ (29,310.41)</u>
Net Change	120,594.48	(10,981.05)
ENDING FUND BALANCE	<hr/> <u>\$ 1,222,198.62</u>	<hr/> <u>\$ 1,222,198.62</u>

San Marcos Community Foundation
1 Civic Center Drive
San Marcos, CA 92069-2949

FUND STATEMENT

S.M. Community Found - Now & Forever Fund
For the Quarter Ending 6/30/2020



4950 Murphy Canyon Road
San Diego, CA 92123
(858) 279-2740 tel
(858) 279-6105 fax
www.jcfsandiego.org

S.M. Community Found - Now & Forever Fund
Fund ID: Sanma
For the Quarter Ending 6/30/2020

How To Read This Fund Statement

Enclosed please find the statement for the **S.M. Community Found - Now & Forever Fund** of the Jewish Community Foundation. To help you navigate through this statement, below please find a few definitions.

Assets and Liabilities

Outlines the financial position of the Fund as of the statement date. This section details total assets (how your fund is invested) as well as outstanding liabilities, if any. New contributions to your fund may be held temporarily in one of the Foundation's operating accounts (displayed as "US Bank Gifts" or "US Bank Grants"). Items in Transit, if any, represent uncollected fees.

Fund Activity Summary

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S.M. Community Found - Now & Forever Fund
Fund ID: Sanma
For the Quarter Ending 6/30/2020

ASSETS AND LIABILITIES

Market Value as of 06/30/2020

Cash	\$	8.83
Long Term Pool		5,267.51
Total Assets	\$	5,276.34

Liabilities and Fund Balance

Fund Balance	\$	5,276.34
Total Liabilities and Fund Balance	\$	5,276.34



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S.M. Community Found - Now & Forever Fund
Fund ID: Sanma
For the Quarter Ending 6/30/2020

FUND ACTIVITY SUMMARY

	Current Period		Year-To-Date	
	<u>04/01/2020 - 06/30/2020</u>		<u>07/01/2019 - 06/30/2020</u>	
BEGINNING FUND BALANCE	\$	4,642.17	\$	5,148.00
Contributions				
Additions	\$	0.00	\$	0.00
Total Contributions	\$	0.00	\$	0.00
Investment Activity				
Interest & Dividends	\$	17.37	\$	136.26
Realized Gains (Losses)		0.16		2.06
Unrealized Gains (Losses)		623.70		19.28
Investment Expenses		(1.36)		(5.83)
Total Investment Activity	\$	639.87	\$	151.77
Disbursements				
Foundation Support		(5.70)		(23.43)
Total Disbursements	\$	(5.70)	\$	(23.43)
Net Change		634.17		128.34
ENDING FUND BALANCE	\$	<u>5,276.34</u>	\$	<u>5,276.34</u>

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

Project Name: Reach Out and Read San Diego (RORSD) Date Submitted: 10/12/2020	Total # of people served: 86,000 Total # of San Marcos residents served: 2,000	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

Briefly describe your request for funds (to be expanded upon in narrative for regular grant):
AAP-CA3 is requesting funds to deliver RORSD to vulnerable young children, ages two months to five years old, at its partner North County Health Services site in San Marcos (NCHS). During regularly-scheduled well-child visits, RORSD-trained providers teach parents how to support the development of their children's early language, literacy, and math skills and build strong bonds through shared reading and engagement. They also provide the tool: an age-appropriate book for families to read together at home. The parent-child-book interaction promotes bonding and responsive parenting, helping curb problem behaviors resulting from trauma and stress. These services are always valuable, but they are particularly crucial amid this crisis. For some families, the physical book provided by RORSD might be the only new book their children will have for months, and well-visits might be the only time the child or parent interacts directly with a trusted non-family member. Especially now, intervention by RORSD can help parents and their children establish a new and soothing ritual of normalcy and integrate positive parenting techniques, which are critical for well-being, during an otherwise precarious time. \$1,500 will support program delivery (and a book) to at least 300 San Marcos children.

Briefly describe the significance of your request to the San Marcos community:
With the COVID-19 pandemic changing life as we know it, families are turning to their pediatricians more than ever for resources, tools, and information to help them support their children's well-being, healthy development, and early learning. RORSD's integration into well-child visits at NCHS ensures that San Marcos families facing financial hardship and inequitable access to health and educational resources continue to receive ongoing support from a trusted source. As RORSD families incorporate the program's simple yet effective strategies, their children will be prepared to succeed in kindergarten and their family will have stronger bonds; metrics tied to long-term positive outcomes for youth.

Please attach the following items. Both Mini-Grant & Regular: <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 <p>5. Regular Grants Only:</p> <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 	Expected date project will begin/end: 1/1/2021 Date by which funds will be expended: 12/31/2021 Signature of President or Authorized Officer  Name, Title _____ Date _____ Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): jcadima@san-marcos.org Page 37
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American Academy of Pediatrics, CA Chapter 3

Profit & Loss Budget Overview

July 2020 through June 2021

Jul '20 - Jun 21

Ordinary Income/Expense		
Income		
500 · Dues		
500.1 · Chapter Dues		30,000.00
Total 500 · Dues		30,000.00
501 · Unrestricted Grants-Misc Income		
501.1 · Projects		90,000.00
501.3 · Training Income		35,000.04
501.4 · Cash Rewards		1,200.00
501 · Unrestricted Grants-Misc Income - Other		0.00
Total 501 · Unrestricted Grants-Misc Income		126,200.04
502 · Interest Income		1,800.00
503 · Conference Income		
503.3 · SHLC Conf. (School Health Leadership Conf)		1,500.00
Total 503 · Conference Income		1,500.00
504 · Contracts and Grants		
504.1 · HDS- First 5		551,898.96
504.3 · ROR- Grants (Grants received for ROR program)		0.00
504.5 · Home Visiting- First 5		817,407.00
504.10 · HPV Project National AAP		0.00
504.13 · Safety Injury Prevention 2018 (SIP)		0.00
504.14 · HP 2020 Creating Connections		0.00
504.15 · SD Social Venture Partners		0.00
504.16 · Oral Health Education (OHE)		88,904.04
504.17 · Grants-Various (Various grants- DB Peds (\$2000))		0.00
504.18 · CalWORKS (CW)		211,035.00
504 · Contracts and Grants - Other		0.00
Total 504 · Contracts and Grants		1,669,245.00
505 · Adminstrative Overhead Fee (% from fiscal agent funds)		
505.1 · HDS- F5 Admin Fee (HDS Admin Overhead Fee)		73,101.00
505.4 · Home Visiting F5 Admin Fee		106,137.00
505.6 · OHE Admin OH		11,096.04
505 · Adminstrative Overhead Fee (% from fiscal agent funds) - Other		0.00
Total 505 · Adminstrative Overhead Fee (% from fiscal agent funds)		190,334.04
507 · Donations- Contributions Inc.		
507.1 · ROR		200,000.04
507.2 · ROR Campaign Income		0.00
507.3 · United Way Campaign		0.00
507.4 · Food Insecurity Income		0.00
507 · Donations- Contributions Inc. - Other		300.00
Total 507 · Donations- Contributions Inc.		200,300.04
Total Income		2,219,379.12
Gross Profit		2,219,379.12
Expense		
600 · Accounting & Auditing Fees		23,132.08
601 · Admin- Contract Support		
601.2 · HDS- Contract Support		1,523.04
601.3 · GF- Contract Support		2,000.04
601.4 · ROR- Contract Support		11,000.04
601.6 · Home Visiting- Contract Support		85,542.00
601.7 · Projects - Contract Support		0.00
601.8 · OHE - Contract Support		5,000.04
601 · Admin- Contract Support - Other		0.00
Total 601 · Admin- Contract Support		105,065.16

American Academy of Pediatrics, CA Chapter 3

Profit & Loss Budget Overview

July 2020 through June 2021

	Jul '20 - Jun 21
602 · Dues & Subscriptions	0.00
603 · Meetings -Members	
603.1 · Executive Board	5,000.04
603.2 · Advisory Committee	1,200.00
603.3 · District Meetings	2,000.04
603.4 · School Health Committee	1,200.00
603.6 · Reach Out and Read	500.04
603.7 · HDS Meeting Incentives	1,250.04
603.10 · General Membership (General Membership Meeting)	7,500.00
603.11 · Staff	3,000.00
603.12 · Infectious Disease Committee	750.00
603.15 · Home VisitingMeeting Incentives	6,065.04
603.17 · Premature Infant	0.00
603.19 · OHE Meeting Incentives	500.04
Total 603 · Meetings -Members	28,965.24
604 · Conference Expenses	
604.3 · School Health (SHLC)	600.00
604.5 · ROR- Literacy/ReadandRomp	0.00
604.6 · Conferences/Staff Development (Air, Reg fee, Hotel - Conf.)	3,900.00
604.7 · HDS Conf/Trainings (HDS conference related)	999.96
604.8 · National- ALF, NCE, EDSC, LegCo	2,499.96
604.9 · Home VisConf/Training	35,868.00
604 · Conference Expenses - Other	0.00
Total 604 · Conference Expenses	43,867.92
605 · Insurance	
605.1 · General Liability	0.00
605.2 · Workman's Comp- HDS (HDS portion of WC insurance)	7,234.00
605.3 · D & O Insurance	0.00
605.4 · Workman's Comp- ROR (ROR portion of WC insurance)	0.00
605.5 · Workman's Comp- GEN	240.00
605.6 · Workman's Comp- Home Visiting	0.00
605.8 · Workman's Comp - Projects	0.00
605.9 · Workman's COmp - OHE	0.00
605.10 · Errors & Ommisions (E&O)	0.00
605 · Insurance - Other	15,429.96
Total 605 · Insurance	22,903.96
606 · Office Expenses	
606.1 · Postage	150.00
606.2 · Printing/Copying	13,647.96
606.3 · Marketing Materials/Program Inc	0.00
606.4 · Office Furniture & Equipment	6,200.04
606 · Office Expenses - Other	12,699.96
Total 606 · Office Expenses	32,697.96
607 · Payroll- Salary and Wages	
607.2 · Payroll-HDS (HDS payroll)	376,323.96
607.3 · Payroll-General Fund (GF payroll)	78,000.00
607.4 · Payroll- RORSD (ROR payroll)	66,768.00
607.6 · Payroll- Home Visiting	544,290.00
607.8 · Payroll - Projects	0.00
607.9 · Payroll - OHE	56,042.04
Total 607 · Payroll- Salary and Wages	1,121,424.00
608 · Telephone	17,103.00
609 · Resident Expenses	2,499.96
610 · Tax and License	150.00
611 · Website Expenses	9,337.92
612 · Fringe Benefit Expenses	
612.2 · HDS Fringe Benefit	111,015.96
612.3 · RORSD Fringe Benefit	26,706.96

8:08 PM

07/08/20

Accrual Basis

American Academy of Pediatrics, CA Chapter 3

Profit & Loss Budget Overview

July 2020 through June 2021

	Jul '20 - Jun 21
612.4 · GF Fringe Benefit	9,999.96
612.6 · Home Visiting Fringe Benefit	163,287.00
612.8 · Projects Fringe Benefit	0.00
612.9 · OHE Fringe Benefits	17,933.04
612 · Fringe Benefit Expenses - Other	0.00
Total 612 · Fringe Benefit Expenses	328,942.92
613 · Payroll Tax Expenses	
613.1 · Payroll Fees	0.00
613.2 · Payroll Tax- HDS (HDS ER Taxes)	0.00
613.3 · Payroll Tax- RORSD (ROR ER Taxes)	0.00
613.4 · Payroll Tax- General Fund (General Fund ER Taxes)	0.00
613.6 · Payroll Tax- Home Visiting	0.00
613.8 · Payroll Tax - Projects	0.00
Total 613 · Payroll Tax Expenses	0.00
614 · Rent & Utilities	86,580.96
615 · Mileage	5,971.08
616 · Bank Charges	0.00
617 · Honoraria	0.00
618 · ROR Books (Books for Reach Out and Read)	50,000.04
620 · Depreciation (Decrease in fixed assets)	350.00
621 · Comm.Outreach/Incentives/Tuitio (Promotion of project to parents and physicians. Alliant Uni...	
621.1 · HDS Comm. Outreach/Incentives (HDS related Incentives)	0.00
621.4 · Home Visiting Incentives/Traini	117,399.96
Total 621 · Comm.Outreach/Incentives/Tuitio (Promotion of project to parents and physicians. Allia...	117,399.96
622 · Continuing Education	0.00
623 · Donations-Charity Contributions	999.96
624 · Contract, Grants& Program Exp	
624.3 · HPV Project National AAP	0.00
Total 624 · Contract, Grants& Program Exp	0.00
628 · MAA related expenses	0.00
Total Expense	1,997,392.12
Net Ordinary Income	221,987.00
Other Income/Expense	
Other Expense	
999 · Ask My Accountant	0.00
9999 · VOID	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	221,987.00

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)

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? Yes.

Your support is especially critical this year. AAP-CA3 had to cancel its upcoming fundraising events (key RORSD revenue sources), yet anticipates sustained program demand.

Please list any other funding sources for this project.

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

\$4,853 from the San Diego County Supervisors Small Business Grant (books; all sites) **C

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

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

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Encinitas, CA 92024
michelledern@san.rr.com
760.753.7143
Fax: 760.753.2155

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10039 Vine Street
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619.390.9975
Fax: 619.390.8721

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Liza.m1.suh@kp.org
760.931.4316
Fax: 760.931.4300

Chapter Treasurer

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CAPT (ret) MC USN
Naval Medical Center San Diego
Pediatrics
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San Diego, CA 92134
Christine.L.johnson2.civ@mail.mil
619.532.9868
Fax: 619.532.7721

Immediate Past President

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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
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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: mkennedy@aapca3.org

Chapter Website

www.aapca3.org



San Diego & Imperial Counties
INCORPORATED IN CALIFORNIA

AMERICAN ACADEMY OF PEDIATRICS - CALIFORNIA CHAPTER 3



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.



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 109 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (or 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



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

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



SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: Technology Upgrades Date Submitted: 11/2/2020	Total # of people served: 874 (clinical services) Total # of San Marcos residents served: 50 (July 2019 – June 2020)	Amount Requested: \$1260.00
Non-Profit Organization Name and Address, Website Palomar Family Counseling Service, Inc. 1002 E. Grand Ave., Escondido, CA 92025 www.palomarfamilycounseling.com	Contact Person – Name, Title & Phone, email David Drazenovich Director of Development & Communications (760) 741-2660 x 108 ddrazenovich@pfcs.agency	

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

Providing clients with a HIPAA compliant safe, secure, and automated vehicle to submit and sign background information, consent, insurance and other forms will expedite service delivery for families and individuals seeking counseling and other services in North County.

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

Many of our services are now being provided by telehealth. Those individuals and families in San Marcos seeking clinical services from us can safely and conveniently submit required forms and paperwork without accessing our office located in Escondido or using the postal service. We also believe that more residents of San Marcos can benefit from counseling services from us when access barriers such as transportation are removed.

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: January 1, 2021 Date by which funds will be expended: January 30, 2021 Signature of President or Authorized Officer <u>W. Atman</u> _____ <u>11/3/20</u> Name, Title _____ Date _____ <u>LISA TURNER, EXECUTIVE DIRECTOR</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): jcadima@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)

Annual License for Adobe Sign for Small Business **\$1,260.00**

Total budget for this PROJECT: **\$1,260.00**

Grant Request Amount: **\$1,260.00**
(Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.)

Is this a challenge grant? No. Could it be? Possibly, with support from donors.

Could it be? Possibly, with support from donors.

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) _____ **

PALOMAR FAMILY COUNSELING SERVICE
Budget for Fiscal Year Ending June 30, 2021

Operating Budget

	FY 20-21 Projection	
	Amount	%
Revenue		
Grants:		
Public and Government	\$ 2,646,191	65.69%
		0.00%
Contributions and Donations	2,997	0.07%
Program Service Fees (School Districts)	539,445	13.39%
Client Counseling Fees	450,000	11.17%
Eleanor Bordeaux Training Fund	384	0.01%
Interest and Other Revenue	1,707	0.04%
PPP Loan Forgiveness	387,818	9.63%
Total Revenue	\$ 4,028,542	100.00%
 Expenses	 Amount	 %
Salaries and wages	\$ 2,796,777	69.86%
Payroll taxes and benefits	634,868	15.86%
Professional fees, Contract Services, ADP Fees	123,169	3.08%
Staff Development and Trainings	20,790	0.52%
Office Supplies	63,536	1.59%
Program Supplies	14,903	0.37%
Minor Equipment	41,952	1.05%
Utilities	34,819	0.87%
Office Space Rent and Storage	7,800	0.19%
Insurance	29,691	0.74%
Telecommunications	61,415	1.53%
Printing	8,112	0.20%
Postage	2,455	0.06%
Advertising	6,301	0.16%
Mortgage Interest	15,951	0.40%
Maintenance and Repairs	49,454	1.24%
Board and Employee Sponsored Events	3,901	0.10%
Tax, Business, License and Employee Fees	6,685	0.17%
Gift Cards	1,200	0.03%
Legal, Accounting and Audit	11,000	0.27%
Occupancy - cleaning services	15,852	0.40%
Dues and subscriptions	2,809	0.07%
Travel and mileage	23,733	0.59%
IT Services	24,013	0.60%
Bank charges and misc.	1,990	0.05%
Total Expenses	\$ 4,003,176	100.00%



Entity Status Letter

Date: 10/6/2020

ESL ID: 3759324095

Why You Received This Letter

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

Entity ID: 1806409

Entity Name: PALOMAR FAMILY COUNSELING SERVICE, 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.
- 5. The entity was administratively dissolved/cancelled on [REDACTED] through the Franchise Tax Board Administrative Dissolution process.

Important Information

- This information does not necessarily reflect the entity's current legal or administrative status with any other agency of the state of California or other governmental agency or body.
- If the entity's powers, rights, and privileges were suspended or forfeited at any time in the past, or if the entity did business in California at a time when it was not qualified or not registered to do business in California, this information does not reflect the status or voidability of contracts made by the entity in California during the period the entity was suspended or forfeited (R&TC Sections 23304.1, 23304.5, 23305a, 23305.1).
- The entity certificate of revivor may have a time limitation or may limit the functions the revived entity can perform, or both (R&TC Section 23305b).

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

Internal Revenue Service

Date: February 23, 2006

PALOMAR FAMILY COUNSELING
SERVICE INC
1002 E GRAND AVE
ESCONDIDO CA 92025-4605

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201-2508

Person to Contact:

Valda Singleton
ID# 31-03018

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

33-0829248

Dear Sir or Madam:

This is in response to your request of December 9, 2005, regarding your organization's tax-exempt status.

In October 1996, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Cindy M. Westcott

Cindy Westcott
Manager, EO Determinations

Palomar Family Counseling Service, Inc.

BOARD OF DIRECTORS

September 2020 - August 2021

Officers

Randy Garcia,
President

Dan Engelbrecht,
Vice President

Darol Caster,
Treasurer

Marvin Gilbert,
Secretary

Albert Trevisan,
Past President

Lisa Turner, LCSW
Executive Director
1002 E. Grand Ave.
Escondido, CA 92025
760.741.2660 x 106
760.807.7143 (cell)
lturner@pfcs.agency

www.palomarfamilycounseling.com

Darol Caster
28223 Redstone Lane
Escondido, CA 92026
760.705.2847
dcaster4@cox.net
CPA / Banker, retired

Dan Engelbrecht
1732 Mudge Lane
Escondido, CA 92026
760.741.7717
barberdan@cox.net
Business Owner

Angel Gotay
537 Golf Glen Drive
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951.541.6373
agotay2@yahoo.com
Education Administrator, retired

Gene R. Ramos
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Oceanside, CA 92054
760.310.7030
Gene.r.ramos43@gmail.com
School Psychologist, Retired

James Talley, Esq.
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Escondido, CA 92025
760.747.7500 (work)
760.310.6157 (cell)
jwtalley@sbcglobal.net
Attorney At Law

Sharon Disney
1873 Buckskin Glen
Escondido, CA 92027
760.822.2567
hypnodisney@yahoo.com
Business Owner, retired

Randy Garcia
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760.525.1312
rtgarcia7@gmail.com
Education Administrator

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760.845.3963
dlo760@gmail.com
School Psychologist, retired

Ronald A. Rosol
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760.585.5888
judiandron.rosol@cox.net
Regional Manager, retired

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jatillyer@gmail.com
Education Administrator, retired

Vi Dupre
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Fallbrook, CA 92028
818-404-9750
Vidupre43@gmail.com
Health District Administrator, retired

Marvin Gilbert
2858 Anaheim Street
Escondido, CA 92025
760.703.5875
mgilbertlabman@cox.net
Insurance Broker, retired

Jose Monforte
890 W. Valley Parkway
Escondido, CA 92025
760.525.9403
josemonforte@hotmail.com
Business Owner

James Rowe
330 East Grand Ave
Escondido, CA 92025-3302
760.746.7150
james.rowe@live.com
Enrolled Agent, retired

Albert Trevisan
43073 Calle Camellia
Temecula, CA 92592
951.383.8339
ahtrevisan@yahoo.com
Business Owner



pfcs

Palomar Family Counseling Service, Inc.

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

Project Name: Brother Benno Appliances Date Submitted: 1/5/21	Total # of people served: 300/day Total # of San Marcos residents served: - 45/day	Amount Requested: \$5,500
Non-Profit Organization Name and Address, Website Brother Benno Foundation 326 Production Ave. Oceanside, CA 92058 USA Phone 760 439 1244 http://www.brotherbenno.org/ Fed TAX ID -33-0051575 CA Charitable Organization 31206181		Contact Person – Name, Title & Phone, email Frank Doherty Grant Writer 760 804-1948 dohertyfe@aol.com

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

Grant funding will be used to replace dated and/or failing appliances at one of our sober living homes used to house members of our Alcohol and Drug Recovery Program. The Recovery Program provides rehabilitation for men and women, at no cost to them, for up to 38 weeks (over 9 months). The Foundation operates seven homes that provide residence and daily support for up to 42 individuals who seek recovery from addictions and a better and new way of life. Running this program is quite costly with seven homes to keep up and running. Appliances include: a refrigerator; stove/oven; dishwasher; washer and dryer; and microwave.

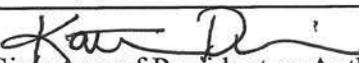
Briefly describe the significance of your request to the San Marcos community:

Addiction is a complicated problem that affects all North County communities, including San Marcos. The Brother Benno's Alcohol and Drug Recovery Program is open to and serves San Marcos residents. The individuals who enter Brother Benno Recovery Program are, for the most part, hopelessly lost in their addictions, and could not afford a 38-week rehabilitation program. Our AA based program is known to saves lives and restores hope to many people who would otherwise be lost. This program helps reduce homelessness, and alleviates the strain on city and social service organizations in San Marcos. A more detailed description of our recovery program is attached.

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

Date by which funds will be expended:


Signature of President or Authorized Officer

Kathleen Dichtlmann, President 1/4/21

Name, Title

Date

Submit Via Mail, In Person or Via Email to:
San Marcos Community Foundation

c/o City of San Marcos

1 Civic Center Drive

San Marcos, CA 92069

Email (PDF Format): cyclerk@san-marcos.net

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



RECEIVED

JAN 06 2021

City Clerk Dept.
 City of San Marcos

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

Project Name: Brother Benno Appliances Date Submitted: 1/5/21	Total # of people served: 300/day Total # of San Marcos residents served: - 45/day	Amount Requested: \$5,500
Non-Profit Organization Name and Address, Website Brother Benno Foundation 326 Production Ave. Oceanside, CA 92058 USA Phone 760 439 1244 http://www.brotherbenno.org/ Fed TAX ID -33-0051575 CA Charitable Organization 31206181		Contact Person – Name, Title & Phone, email Frank Doherty Grant Writer 760 804-1948 dohertyfe@aol.com

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Addiction is a complicated problem that affects all North County communities, including San Marcos. The Brother Benno's Alcohol and Drug Recovery Program is open to and serves San Marcos residents. The individuals who enter Brother Benno Recovery Program are, for the most part, hopelessly lost in their addictions, and could not afford a 38-week rehabilitation program. Our AA based program is known to saves lives and restores hope to many people who would otherwise be lost. This program helps reduce homelessness, and alleviates the strain on city and social service organizations in San Marcos. A more detailed description of our recovery program is attached.

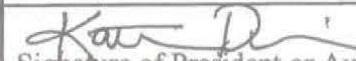
Please attach the following items.

Expected date project will begin/end: **Page 58** *2021
1/1/23*

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

Date by which funds will be expended: May 31, 2021


Signature of President or Authorized Officer

Kathleen Dichtlmann, President 1/4/21

Name, Title Date

Submit Via Mail, In Person or Via Email to:

San Marcos Community Foundation

c/o City of San Marcos

1 Civic Center Drive

San Marcos, CA 92069

Email (PDF Format): cityclerk@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)

— Maytag Washer 4.2 ft _____	\$674.00
— Maytag Dryer _____	\$898.00
— GE Dishwasher _____	\$827.00
— Samsung Refrigerator _____	\$2518.00
— GE Microwave _____	\$665.00
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total budget for this PROJECT: **\$5,582.00***

*prices include installation and disposal of old appliances

Grant Request Amount: **\$5,500**

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

Is this a challenge grant? Could it be?

Please list any other funding sources for this project.

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

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

The Brother Benno Foundation, Inc.
Budget Fiscal FYE 07/31/21 - BBF Consolidated
August 2020 through July 2021

	<u>Aug '20 - Jul 21</u>
Ordinary Income/Expense	
Income	
Contributions	1,008,864
Fundraiser Special Events (Net)	35,560
Miscellaneous Income	23,204
Rental Income	99,862
Thrift Shop Sales	<u>600,000</u>
Total Income	1,767,490
Expense	
Accounting Fees	10,500
Advertising Expenses	750
Auto Expenses	36,510
Depreciation Expense	117,555
Direct Program Expenses	68,418
Equipment Rental Expenses	7,413
Fundraising Expenses	1,722
Grants & Other Assistance	132,258
Insurance Expenses	64,665
Legal Fees	60,000
Miscellaneous Expenses	-327
Occupancy Expenses	385,615
Office Expenses	65,089
Other Professional Fees	44,235
Payroll Taxes	49,047
Postage & Shipping Expenses	18,398
Printing & Publication Expenses	16,950
Repairs & Maintenance Expenses	22,470
Salaries & Wages	585,430
Supplies Expenses	70,660
Travel Expenses	<u>930</u>
Total Expense	1,758,288
Net Ordinary Income	9,202
Other Income/Expense	
Other Income	
Interest & Dividends	46,960
Investment Income	<u>-32,100</u>
Total Other Income	14,860
Net Other Income	14,860
Net Income	<u>24,062</u>

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

Date by which funds will be expended:


Signature of President or Authorized Officer

Kathleen Dichtlmann, President 1/4/21
Name, Title Date

Submit Via Mail, In Person or Via Email to:
San Marcos Community Foundation
c/o City of San Marcos
1 Civic Center Drive
San Marcos, CA 92069
Email (PDF Format): cityclerk@san-marcos.net

Brother Benno Foundation Tax ID Numbers

Federal Tax ID-33-0051575

CA Charitable Organization31206181

Board Members Contact list

Updated January 4, 2021

Board Members	Title	Numbers
John Blasier 1939 Winterwarm Fallbrook, CA. 92028	At Large-Legal	(619) 840-4510 cell j-blasier-420@roadrunner.com
Daniel Boone 1434 Calle Goya Oceanside, CA. 92056	Honorary Treasurer	(760) 630-4417 (760) 687-3639 cell dboone4@att.net
Kathleen Diehlmann 2042 Acacia Drive San Marcos, CA 92078	President	(760) 888-7986 kathleen.diehlmann@gmail.com
Dr. Patrick Gilligan 744 Nardo Road Encinitas, CA 92024	Psychologist Recovery Program Acting Secretary	(760) 612-7418 (cell) [preferred] (760) 436-9813 gilligan.patrick@gmail.com
Mary Holguin 6536 Oceanview Dr. Carlsbad, CA 93011	At Large-Case Work	(760) 419-3731 mholguin2@yahoo.com
Jim Napier 3234 Carr Drive Oceanside, CA 92056	Vice President & Acting Treasurer	(760) 802-6884 jim.napier@cox.net
Helen Parsons 7161 Tanager Dr. Carlsbad, CA. 92011	At Large-Thrift Store	(760) 918-0106 (760) 622-2117 cell parsonsdavidt@outlook.com
Gregg Prather 2301 Maxson Street Oceanside, CA 92054	At Large – Facilities and Vehicle Maintenance	(858) 692-2657 greggprather@gmail.com
Richard Shlemmer 7417 Linden Terrace Carlsbad, CA. 9201	Psychologist At Large – Center Ops.	(760) 519-1457 rlshlemmer@msn.com
Father Charles Wright 650 Benet Hill Road Secretary Oceanside, CA. 92054	Honorary Secretary	(760) 967-4200 x250 (760) 967-4755 2abcharles@msn.com

Beatriz Palmer
4267 Esperanza Way, Oceanside, CA 92056
beatrizpalmer@gmail.com

March 6, 2019

Attention Awards Committee:

It is my honor to be able to recommend Brother Benno's Foundation for this award. I currently serve as the Vice President of the Board of Directors for Operation Hope Vista; and as the Program Manager for the Service Learning & Volunteer Center at MiraCosta Community College, where I also oversee the campus food pantry for students who are experiencing food insecurity. I am a first generation college graduate. My parents immigrated from Mexico and worked very hard in agriculture. I grew up in North County, and my family personally met Brother Benno when I was two years old.

At the college I connect college students with local non-profit organization for experiential learning and volunteerism. I have to admit, Brother Benno's is a place I often refer students to because I know from firsthand experience how Brother Benno's helps transform lives by helping others to address the many symptoms of poverty.

I want to paint you a picture of Brother Benno and this organization's kindness and generosity for those they serve. In the early 1970's a kind family opened their home to us and introduced us to Brother Benno. I don't remember exactly when or how we met him, but I do remember his smile, his brown robe or habit, his truck and the loud HONK from his truck's horn. We knew he had arrived because he would honk his loud horn at least 3 times.

For most people the loud sound of an old truck's horn might sound annoying and disruptive, but to us it was the sound of HOPE and this meant HELP HAD ARRIVED. His truck was like Santa's sleigh full of gifts, except we didn't have to wait till Christmas, and instead of toys his truck was filled with produce, dairy, bread, cooked food, canned food, clothing, toys, shoes, books, furniture, and sometimes candy too. He also carried a pen and a little notebook, just small enough to fit in his pocket, and asked us what we needed, then noted it.

Once my parents found steady work and we were able to rent our own home, he helped furnish part of our home. I especially remember our beds. We moved quite a bit, at least eight times, but Brother Benno followed us wherever we moved. He introduced us to American thanksgiving dinners, and offered my parents help in their marriage, and offered my father help for his alcoholism and drug addiction.

He didn't care whether a family could read, write or speak English, nor did he treat us like third class citizens for being poor....he simply saw a need and met the need. He taught me to serve others with dignity and compassion, and through this I found a passion to address hunger homeless in our community.

The spirit of Brother Benno continues through the Brother Benno's Foundation and those who continue his work of advocacy for the poor, the hungry, the homeless and housing insecure, the sick, and the formerly incarcerated.

Brother Benno and the founders and donors of the Brother Benno's Foundation supplemented many of our basic needs like food and clothing, thus my parents could pay rent and pay the bills like electricity and water. Although he is long gone, those who continue his passion for service to others continues to help many in the community to this day. I was the first in my family to graduate from high school, graduate from college, and went on to have a successful career at one of the best community colleges in our district. I learned to serve and give to those who are disenfranchised. I now get to teach others to serve their community at organizations like Brother Benno's.

On behalf of my family and I, we humbly as that you please consider awarding the Brother Benno's Foundation this recognition. I am a product of my community, I am a product of Brother Benno's Foundation and his legacy.

In unity,

A handwritten signature in black ink that reads "Bea Palmer". The signature is fluid and cursive, with "Bea" on the top line and "Palmer" on the bottom line.

Beatriz Palmer

Return of Organization Exempt From Income Tax**2017**Department of the Treasury
Internal Revenue ServiceUnder 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** 8/01 **, 2017, and ending** 7/31 **, 2018**

Check if applicable:

Address change

Name change

Initial return

Final return/terminated

Amended return

Application pending

C**E****G****H****I****J****K****L****M****N****O****P****Q****R****S****T****U****V****W****X****Y****Z****AA****BB****CC****DD****EE****FF****GG****HH****II****JJ****KK****LL****MM****NN****OO****PP****QQ****RR****SS****TT****UU****VV****WW****XX****YY****ZZ****AA****BB****CC****DD****EE****FF****GG****HH****II****JJ****KK****LL****MM****NN****OO****PP****QQ****RR****SS****TT****UU****VV****WW****XX****YY****ZZ****AA****BB****CC****DD****EE****FF****GG****HH****II****JJ****KK****LL****MM****NN****OO****PP****QQ****RR****SS****TT****UU****VV****WW****XX****YY****ZZ****AA****BB****CC****DD****EE****FF****GG****HH****II****JJ****KK****LL****MM****NN****OO****PP****QQ****RR****SS****TT****UU****VV****WW****XX****YY****ZZ****AA****BB****CC****DD****EE****FF****GG****HH****II****JJ****KK****LL****MM****NN****OO****PP****QQ****RR****SS****TT****UU****VV****WW****XX****YY****ZZ****AA****BB****CC****DD****EE****FF****GG****HH****II****JJ****KK****LL****MM****NN****OO****PP****QQ****RR****SS****TT****UU****VV****WW****XX****YY****ZZ****AA****BB****CC****DD****EE****FF****GG****HH****II****JJ****KK****LL****MM****NN****OO****PP****QQ****RR****SS****TT****UU****VV****WW****XX****YY****ZZ****AA****BB****CC****DD****EE****FF****GG****HH****II****JJ****KK****LL****MM****NN****OO****PP****QQ****RR****SS****TT****UU****VV****WW****XX****YY****ZZ****AA****BB****CC****DD****EE****FF****GG****HH****II****JJ****KK****LL****MM****NN****OO****PP****QQ****RR****SS****TT****UU****VV****WW****XX****YY****ZZ****AA****BB****CC****DD****EE****FF****GG****HH****II****JJ****KK****LL****MM****NN****OO****PP****QQ****RR****SS****TT****UU****VV****WW****XX****YY****ZZ****AA****BB****CC****DD****EE****FF****GG****HH****II****JJ****KK****LL****MM****NN****OO****PP****QQ****RR****SS****TT****UU****VV****WW****XX****YY****ZZ****AA****BB****CC****DD****EE****FF****GG****HH****II**

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 priorForm 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 \$ 4,210,471. including grants of \$ 163,269.) (Revenue \$ 4,299,779.)PROVIDE ASSISTANCE TO THE POOR AND NEEDY IN NORTH SAN DIEGO COUNTY THROUGH CONGREGATE FEEDING, DISTRIBUTION OF FOOD, CLOTHING AND OFFERING TEMPORARY SHELTER, COUNSELING, TRAINING, AND SUPPORT SERVICES TO PERSONS IN SUBSTANCE ABUSE PROGRAMS.**4b** (Code: _____) (Expenses \$ 601,861. including grants of \$ _____) (Revenue \$ 630,755.)BROTHER BENNO'S THRIFT SHOP GENERATES REVENUE TO COVER THE DAILY EXPENSES OF THE CENTER, INCLUDING ADMINISTRATIVE COSTS. IT IS A SOURCE OF CLOTHING, FURNITURE, AND HOUSEHOLD GOODS FOR THE COMMUNITY IT SERVES. IN ADDITION, THE THRIFT SHOP PROVIDES JOBS FOR THE COMMUNITY.OF THE TOTAL SALARIES AND WAGES PAID BY BROTHER BENNO FOUNDATION FYE 07/31/2018, JUST OVER HALF WERE PAID TO OPERATE THE THRIFT SHOP.**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 ► 4,812,332.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

		Yes	No
20a	Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		
23	Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.	Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		
b	A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		
34	Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations.	Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.		

BAA

Form 990 (2017)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V

	Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.....	1 a	12
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.....	1 b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?.....	1 c	X
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.....	2 a	35
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?.....	2 b	X
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?.....	3 a	X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.....	3 b	
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?.....	4 a	X
b If 'Yes,' enter the name of the foreign country: ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?.....	5 a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?.....	5 b	X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?.....	5 c	
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?.....	6 a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?.....	6 b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?.....	7 a	X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?.....	7 b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?.....	7 c	X
d If 'Yes,' indicate the number of Forms 8282 filed during the year.....	7 d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?.....	7 e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?.....	7 f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?.....	7 g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?.....	7 h	X
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?.....	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?.....	9 a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?.....	9 b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12.....	10 a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.....	10 b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders.....	11 a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.).....	11 b	
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?.....	12 a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.....	12 b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?.....		
Note. See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.....	13 b	
c Enter the amount of reserves on hand.....	13 c	
14 a Did the organization receive any payments for indoor tanning services during the tax year?.....	14 a	X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	14 b	

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	9	
1b	Enter the number of voting members included in line 1a, above, who are independent	9	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	X	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	X	
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?		
b	Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	X	
b	If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. SEE SCHEDULE O		
13	Did the organization have a written whistleblower policy?		
14	Did the organization have a written document retention and destruction policy?		
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official.		
b	Other officers or key employees of the organization. SEE SCHEDULE O		
	If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	X	
b	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ►	CA
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.	
	<input checked="" type="checkbox"/> Own website	<input type="checkbox"/> Another's website
	<input checked="" type="checkbox"/> Upon request	<input type="checkbox"/> Other (explain in Schedule O)
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O	
20	State the name, address, and telephone number of the person who possesses the organization's books and records: ►	
	DANIEL BOONE 3260 PRODUCTION AVENUE OCEANSIDE CA 92058 (760) 231-1689	

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)	(D) Reportable compensation from the organization (W2/1099-MISC)	(E) Reportable compensation from related organizations (W2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) HAROLD KUTLER FOUNDER	1 0	X X	0.	0.	0.
(2) DENNIS MARTINEK VICE PRESIDENT	24 0	X X	0.	0.	0.
(3) JOHN BLASIER DIRECTOR	9 0	X X	0.	0.	0.
(4) DANIEL BOONE TREASURER	18 0	X X	0.	0.	0.
(5) NICK SAUER ASST SECRETARY	2 0	X X	0.	0.	0.
(6) JIM O'CONNELL DIRECTOR	16 0	X X	0.	0.	0.
(7) HELEN PARSONS DIRECTOR	40 0	X X	0.	0.	0.
(8) RICHARD SHLEMMER DIRECTOR	10 0	X X	0.	0.	0.
(9) ABBOT CHARLES WRIGHT SECRETARY	3 0	X X	0.	0.	0.
(10) RICHARD GIROUX PRESIDENT	12 0	X X	0.	0.	0.
(11) SUZY MARTINEK DIRECTOR	20 0	X X	0.	0.	0.
(12) -----	-----	-----	-----	-----	-----
(13) -----	-----	-----	-----	-----	-----
(14) -----	-----	-----	-----	-----	-----

Part VII Section A. Officers, Directors, Trustees, Key

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(15) _____	- - - - -	Former Highest compensated employee	- - - - -	- - - - -	- - - - -
(16) _____	- - - - -	Key employee	- - - - -	- - - - -	- - - - -
(17) _____	- - - - -	Officer	- - - - -	- - - - -	- - - - -
(18) _____	- - - - -	Institutional trustee	- - - - -	- - - - -	- - - - -
(19) _____	- - - - -	Individual trustee or director	- - - - -	- - - - -	- - - - -
(20) _____	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
(21) _____	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
(22) _____	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
(23) _____	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
(24) _____	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
(25) _____	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
1b Sub-total	- - - - -	- - - - -	- - - - -	0.	0.
c Total from continuation sheets to Part VII, Section A	- - - - -	- - - - -	- - - - -	0.	0.
d Total (add lines 1b and 1c)	- - - - -	- - - - -	- - - - -	0.	0.
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization	► 0	- - - - -	- - - - -	- - - - -	- - - - -
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual.	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes,' complete Schedule J for such individual.	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -
Section B. Independent Contractors					
1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.	(A) Name and business address	(B) Description of services	(C) Compensation	- - - - -	- - - - -
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	► 0	- - - - -	- - - - -	- - - - -	- - - - -

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts					
1a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c	18,820.			
d Related organizations	1d				
e Government grants (contributions)	1e	24,896.			
f All other contributions, gifts, grants, and similar amounts not included above	1f	4,064,975.			
g Noncash contributions included in lines 1a-1f: \$		2,981,350.			
h Total. Add lines 1a-1f		4,108,691.			
Program Service Revenue			Business Code		
2a					
b					
c					
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f					
3 Investment income (including dividends, interest and other similar amounts)					
4 Income from investment of tax-exempt bond proceeds		30,517.			
5 Royalties					
6a Gross rents			(i) Real		
b Less: rental expenses	90,969.		(ii) Personal		
c Rental income or (loss)	90,969.				
d Net rental income or (loss)		90,969.			
7a Gross amount from sales of assets other than inventory			(i) Securities		
b Less: cost or other basis and sales expenses	-2,268.		(ii) Other		
c Gain or (loss)	-2,268.				
d Net gain or (loss)		-2,268.			
8a Gross income from fundraising events (not including <u>\$18,820.</u> of contributions reported on line 1c). See Part IV, line 18.					
b Less: direct expenses	a 20,432.				
c Net income or (loss) from fundraising events	b 11,499.				
9a Gross income from gaming activities. See Part IV, line 19.	a 3,745.				
b Less: direct expenses	b				
c Net income or (loss) from gaming activities		3,745.			
10a Gross sales of inventory, less returns and allowances	a 630,755.				
b Less: cost of goods sold	b -2,669.				
c Net income or (loss) from sales of inventory		633,424.			
Miscellaneous Revenue					
11a MISCELLANEOUS					
b	900099	34,469.			
c					
d All other revenue					
e Total. Add lines 11a-11d		34,469.			
12 Total revenue. See instructions		4,908,480.	0.	0.	799,789.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.....				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	163,269.	163,269.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).....	0.	0.	0.	0.
7 Other salaries and wages	607,007.	607,007.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).....				
9 Other employee benefits				
10 Payroll taxes	60,987.	60,987.		
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting.....	11,387.		11,387.	
d Lobbying.....				
e Professional fundraising services. See Part IV, line 17...				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	46,056.	46,056.		
12 Advertising and promotion.....	583.	583.		
13 Office expenses	64,357.	57,365.	5,209.	1,783.
14 Information technology.....				
15 Royalties.....				
16 Occupancy.....	462,081.	452,519.	5,467.	4,095.
17 Travel.....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.....				
19 Conferences, conventions, and meetings.....				
20 Interest.....				
21 Payments to affiliates.....				
22 Depreciation, depletion, and amortization	103,950.	102,265.	963.	722.
23 Insurance.....	79,077.	77,885.	937.	255.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O).				
a <u>CHARITABLE GIFTS IN-KIND</u>	2,978,681.	2,978,681.		
b <u>SUPPLIES</u>	71,654.	69,608.	1,593.	453.
c <u>DIRECT PROGRAM EXPENSE</u>	67,386.	67,386.		
d <u>AUTO EXPENSES</u>	55,809.	55,809.		
e All other expenses.....	80,036.	72,912.	2,375.	4,749.
25 Total functional expenses. Add lines 1 through 24e.....	4,852,320.	4,812,332.	27,931.	12,057.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year	(B) End of year
1	Cash – non-interest-bearing.....	34,099.	1
2	Savings and temporary cash investments.....	420,491.	2
3	Pledges and grants receivable, net.....	3	551,480.
4	Accounts receivable, net.....	750.	4
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.....	5	8,271.
6	Loans and other receivables from other disqualifying persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.....	6	7
7	Notes and loans receivable, net.....	51,373.	8
8	Inventories for sale or use.....	54,042.	
9	Prepaid expenses and deferred charges.....	9	
10a	Land, buildings and equipment: cost or other basis. Complete Part VI of Schedule D.....	2,785,048.	
b	Less: accumulated depreciation.....	1,365,973.	
10b	1,457,304.	10c	1,419,075.
11	Investments – publicly traded securities.....	523,278.	11
12	Investments – other securities. See Part IV, line 11.....	1,399,026.	12
13	Investments – program-related. See Part IV, line 11.....	13	1,876,175.
14	Intangible assets.....	14,949.	14
15	Other assets. See Part IV, line 11.....	3,901,270.	16
16	Total assets. Add lines 1 through 15 (must equal line 34). <i>33</i>	19,950.	
17	Accounts payable and accrued expenses.....	24,013.	17
18	Grants payable.....	18	
19	Deferred revenue.....	19	
20	Tax-exempt bond liabilities.....	20	
21	Escrow or custodial account liability. Complete Part IV of Schedule D.....	21	
22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualifying persons. Complete Part II of Schedule L.....	22	
23	Secured mortgages and notes payable to unrelated third parties.....	23	
24	Unsecured notes and loans payable to unrelated third parties.....	24	
25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.....	508,150.	25
26	Total liabilities. Add lines 17 through 25.....	532,163.	26
	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27	Unrestricted net assets.....	2,511,666.	27
28	Temporarily restricted net assets.....	354,441.	28
29	Permanently restricted net assets.....	503,000.	29
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.		
30	Capital stock or trust principal, or current funds.....	30	
31	Paid-in or capital surplus, or land, building, or equipment fund.....	31	
32	Retained earnings, endowment, accumulated income, or other funds.....	32	
33	Total net assets or fund balances.....	3,369,107.	33
34	Total liabilities and net assets/fund balances.....	3,901,270.	34
	Net Assets or Fund Balances		
	BAA		

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI.

1 Total revenue (must equal Part VIII, column (A), line 12).....	1	4,908,480.
2 Total expenses (must equal Part IX, column (A), line 25).....	2	4,852,320.
3 Revenue less expenses. Subtract line 2 from line 1.....	3	56,160.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)).....	4	3,369,107.
5 Net unrealized gains (losses) on investments.....	5	13,224.
6 Donated services and use of facilities.....	6	
7 Investment expenses.....	7	
8 Prior period adjustments.....	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	-2,329.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)).....	10	3,436,162.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII.

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?.....	2a	X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2b Were the organization's financial statements audited by an independent accountant?.....	2b	X
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
2c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?.....	2c	X
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?.....	3a	X
3b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.....	3b	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

THE BROTHER BENNO FOUNDATION INC

Employer identification number

33-0051575

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: -----
 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: -----
 10 An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 f Enter the number of supported organizations
 g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.)	1,987,082.	2,446,644.	2,991,397.	2,940,628.	4,108,691.	14,474,442.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.....						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge...						0.
4 Total. Add lines 1 through 3 ...	1,987,082.	2,446,644.	2,991,397.	2,940,628.	4,108,691.	14,474,442.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ..						0.
6 Public support. Subtract line 5 from line 4.....						14,474,442.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4.....	1,987,082.	2,446,644.	2,991,397.	2,940,628.	4,108,691.	14,474,442.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	38,393.	41,532.	50,727.	35,438.	121,486.	287,576.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.....	12,470.	24,406.	19,562.	14,134.	10,410.	80,982.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI	13,728.	11,998.	45,200.	26,108.	34,469.	131,503.
11 Total support. Add lines 7 through 10						14,974,503.
12 Gross receipts from related activities, etc. (see instructions).....					12	0.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	96.66 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	96.99 %
16a 33-1/3% support test—2017. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization..... ► <input checked="" type="checkbox"/>		
b 33-1/3% support test—2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization..... ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here . Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization..... ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here . Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization..... ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions... ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants.').....						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.).....						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)....						
13 Total support. (Add lines 9, 10c, 11, and 12.).....						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)).....	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)).....	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17.	18	%
19a 33-1/3% support tests—2017. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here . The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>		
b 33-1/3% support tests—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here . The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ► <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below.	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in Part VI when and how the organization made the determination.	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.	3c	
4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in Part VI .	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in Part VI .	9a	
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in Part VI .	9b	
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in Part VI .	9c	
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer 10b below.	10a	
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)	10b	

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in Part VI the role played by the organization in this regard.	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income

	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3.	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4).	8	

Section B – Minimum Asset Amount

	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (explain in detail in Part VI):		
2 Acquisition indebtedness applicable to non-exempt-use assets	2	
3 Subtract line 2 from line 1d.	3	
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by .035.	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount

		Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2 Enter 85% of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**Section D – Distributions**

	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required – explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

BAA

Schedule A (Form 990 or 990-EZ) 2017

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2017	2016	2015	2014	2013
DELIVERY INCOME	\$ 7,498.	\$ 6,943.	\$ 8,588.		
RECYCLING INCOME	1,737.	3,127.	3,905.		
MISCELLANEOUS INCOME	25,234.	16,038.	32,707.	\$ 11,998.	\$ 13,728.
TOTAL	\$ 34,469.	\$ 26,108.	\$ 45,200.	\$ 11,998.	\$ 13,728.

PUBLIC COPY

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

OMB No. 1545-0047

► Complete if the organization answered 'Yes' on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.**2017****Open to Public
Inspection**

Name of the organization

Employer identification number

THE BROTHER BENNO FOUNDATION INC

33-0051575

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).	Held at the End of the Tax Year	
<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area	
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure	
<input type="checkbox"/> Preservation of open space		
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.		
a Total number of conservation easements	2 a	
b Total acreage restricted by conservation easements	2 b	
c Number of conservation easements on a certified historic structure included in (a)	2 c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2 d	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►		
4 Number of states where property subject to conservation easement is located ►		
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►		
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$		
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.		

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

Part VII Investments – Other Securities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely-held equity interests.....		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
(I) _____		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) ►	1,876,175.	

Part VIII Investments – Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ►		

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) ►**Part X Other Liabilities.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) FORGIVEABLE LOAN - CITY OF OCEANSID	508,150.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ►	508,150.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII. SEE PART XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1 Total revenue, gains, and other support per audited financial statements.....	1	4,930,534.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a Net unrealized gains (losses) on investments.....	2a	13,224.
b Donated services and use of facilities.....	2b	
c Recoveries of prior year grants.....	2c	
d Other (Describe in Part XIII.).....	2d	
e Add lines 2a through 2d.....	2e	13,224.
3 Subtract line 2e from line 1.....	3	4,917,310.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
b Other (Describe in Part XIII.) SEE PART XIII.....	4b	-8,830.
c Add lines 4a and 4b.....	4c	-8,830.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....	5	4,908,480.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1 Total expenses and losses per audited financial statements.....	1	4,863,479.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities.....	2a	
b Prior year adjustments.....	2b	
c Other losses.....	2c	
d Other (Describe in Part XIII.) SEE PART XIII.....	2d	11,159.
e Add lines 2a through 2d.....	2e	11,159.
3 Subtract line 2e from line 1.....	3	4,852,320.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
b Other (Describe in Part XIII.).....	4b	
c Add lines 4a and 4b.....	4c	
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....	5	4,852,320.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FIN 48 FOOTNOTE

THE ORGANIZATION FOLLOWS THE PROVISIONS OF UNCERTAIN TAX POSITIONS AS ADDRESSED IN FASB ACCOUNTING STANDARDS CODIFICATION. THERE ARE NO AMOUNT ACCRUED IN THE FINANCIAL STATEMENTS RELATED TO UNCERTAIN TAX POSITIONS FOR THE YEARS ENDED JULY 31, 2018 AND 2017.

Part XIII | Supplemental Information (continued)**SCHEDULE D, PART XI, LINE 4B
OTHER REVENUE INCLUDED ON FORM 990 BUT NOT INCLUDED IN F/S**

CHANGE IN DONATED INVENTORY.....	\$ 2,669.
FUNDRAISING EXPENSES NETTED WITH REVENUE.....	<u>-11,499.</u>
TOTAL	<u>\$ -8,830.</u>

**SCHEDULE D, PART XII, LINE 2D
OTHER EXPENSES AND LOSSES PER AUDITED F/S**

FUNDRAISING EXPENSES NETTED WITH REVENUE.....	\$ 11,159.
TOTAL	<u>\$ 11,159.</u>

PUBLIC COPY

SCHEDULE G
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

Complete if the organization answered 'Yes' on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

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

2017**Open to Public
Inspection**

Name of the organization

THE BROTHER BENNO FOUNDATION INC

Employer identification number

33-0051575

Part I **Fundraising Activities.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If 'Yes,' list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered 'Yes' on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1 <u>ANNUAL LUNCHEO</u> (event type)	(b) Event #2 _____	(c) Other events <u>NONE</u> (total number)	(d) Total events (add column (a) through column (c))
		(event type)			
	1 Gross receipts.....	39,252.			39,252.
	2 Less: Contributions.....	18,820.			18,820.
	3 Gross income (line 1 minus line 2).....	20,432.			20,432.
DIRECT EXPENSES	4 Cash prizes.....	340.			340.
	5 Noncash prizes.....				
	6 Rent/facility costs.....				
	7 Food and beverages.....	10,813.			10,813.
	8 Entertainment.....				
	9 Other direct expenses.....	346.			346.
	10 Direct expense summary. Add lines 4 through 9 in column (d).....				11,499.
	11 Net income summary. Subtract line 10 from line 3, column (d).....				8,933.

Part III Gaming. Complete if the organization answered 'Yes' on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
	1 Gross revenue.....				
DIRECT EXPENSES	2 Cash prizes.....				
	3 Noncash prizes.....				
	4 Rent/facility costs.....				
	5 Other direct expenses.....				
	6 Volunteer labor.....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d).....				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d).....				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If 'No,' explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If 'Yes,' explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

13a	%
13b	%

a The organization's facility
b An outside facility.

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► _____

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If 'Yes,' enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If 'Yes,' enter name and address of the third party:

Name ► _____

Address ► _____

16 Gaming manager information:

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? _____ Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE I
(Form 990)Department of the Treasury
Internal Revenue Service**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

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

OMB No. 1545-0047

2017**Open to Public
Inspection**

Name of the organization

THE BROTHER BENNO FOUNDATION INC

Employer identification number

33-0051575

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

SEE PART IV

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered 'Yes' on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) _____	_____	_____	_____	_____	_____	_____	_____
(2) _____	_____	_____	_____	_____	_____	_____	_____
(3) _____	_____	_____	_____	_____	_____	_____	_____
(4) _____	_____	_____	_____	_____	_____	_____	_____
(5) _____	_____	_____	_____	_____	_____	_____	_____
(6) _____	_____	_____	_____	_____	_____	_____	_____
(7) _____	_____	_____	_____	_____	_____	_____	_____
(8) _____	_____	_____	_____	_____	_____	_____	_____

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ► 0

3 Enter total number of other organizations listed in the line 1 table ► 0

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

TEEA3901L 08/10/17

Schedule I (Form 990) (2017)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered 'Yes' on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 SCHOLARSHIPS/EDUCATION	5	7,500.			
2 RENT & UTILITY ASSISTANCE	235	73,622.			
3 PRESCRIPTIONS	7	366.			
4 GENERAL ASSISTANCE	5,476	81,781.			
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S.

RENT AND UTILITY ASSISTANCE:

EMERGENCY ASSISTANCE WITH RENT OR UTILITY PAYMENTS IS PROVIDED UNDER LIMITED CIRCUMSTANCES ONLY TO HOUSEHOLDS WITH CHILDREN UNDER THE AGE OF EIGHTEEN, LOW INCOME SENIORS (OVER AGE 60) OR THE DISABLED. DOCUMENTATION OF AGE, DISABILITY AND INCOME WILL BE REQUIRED. ALL RECIPIENTS ARE REQUIRED TO FILL OUT AN APPLICATION AND DEMONSTRATE IMMEDIATE FINANCIAL NEED. EVIDENCE OF NEED IS REQUIRED SUCH AS A DOCUMENT/BILL SHOWING PAST DUE AMOUNT, EVICTION NOTICE, ETC.

EDUCATION:

FOR RECOVERY PROGRAM MEMBERS AND RESIDENTS IN RECOVERY HOUSES THE BROTHER BENNO

BAA

Schedule I (Form 990) (2017)

PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANTS FUNDS IN U.S. (CONTINUED)

FOUNDATION MAY ASSIST MEN AND WOMEN WHO ARE INTERESTED IN RETURNING TO SCHOOL.

INTERESTED PARTIES ARE RESPONSIBLE FOR SUBMITTING AN EDUCATION PLAN TO THE BOARD OF DIRECTORS FOR CONSIDERATION. UPON APPROVAL, BROTHER BENNO'S MAY PAY FOR THINGS LIKE BOOKS, COURSE FEES, ETC. TO ENCOURAGE AND REINFORCE THE MERITS OF EDUCATION.

SCHOLARSHIPS:

THE BROTHER BENNO FOUNDATION OFFERS SCHOLARSHIPS TO STUDENTS WHO WILL CONTINUE THEIR EDUCATION AT A TWO-OR FOUR-YEAR COLLEGE, MIRA COSTA COMMUNITY COLLEGE AND HIGH SCHOOLS IN OCEANSIDE, CARLSBAD, AND VISTA. THE SCHOOLS ARE REQUESTED TO RECOMMEND TWO STUDENTS FOR THE SCHOLARSHIP. THE BROTHER BENNO'S SCHOLARSHIP COMMITTEE MAKES THE FINAL CHOICES. THE CRITERIA USED IN SELECTING STUDENTS ARE AS FOLLOWS: THEY MUST BE AFFECTED BY HOMELESSNESS, POVERTY, OR DRUG OR ALCOHOL ABUSE IN THEIR HOME; AND THEY MUST MAINTAIN AT LEAST A "C" AVERAGE. THE IDEA IS TO SUPPORT YOUNG PEOPLE WHOSE GRADES MAY HAVE SUFFERED AS A RESULT OF THE STRESS THAT POVERTY AND ADDICTION HAVE BROUGHT INTO THEIR LIVES.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

OMB No. 1545-0047

2017

**Open To Public
Inspection**

- Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
 - Attach to Form 990 or Form 990-EZ.
 - Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

THE BROTHER BENNO FOUNDATION INC

Employer identification number

33-0051575

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only).
Complete if the organization answered 'Yes' on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction		(d) Corrected?	
			Yes	No		
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. ► \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization. ► \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered 'Yes' on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?	(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
						Yes	No	Yes	No	Yes	No
(1)											
(2)											
(3)											
(4)											
(5)											
(6)											
(7)											
(8)											
(9)											
(10)											
Total.					► \$						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990 or 990-EZ) 2017

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) HAROLD KUTLER	FOUNDER	107,600.	RENT	X	
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

SUPPLEMENTAL INFORMATION

THE FOUNDATION LEASES SEVERAL PROPERTIES, INCLUDING ITS OPERATIONS CENTER, THRIFT SHOP, AND AN EMPLOYEE RESIDENCE. THE OPERATION CENTER LEASE IS ON A NET LEASE BASIS, WHEREIN THE FOUNDATION IS RESPONSIBLE FOR INSURANCE AND MAINTENANCE. THE LESSOR IS REQUIRED TO PAY FOR FIRE INSURANCE AND REAL ESTATE TAXES, THE FOUNDATION PAYS FOR ALL OTHER INSURANCES. THE FOUNDATION PAID RENT TO THE FOUNDATION'S FOUNDER FOR THE OPERATIONS CENTER AND THE EMPLOYEE RESIDENCE.

LOCAL IMPARTIAL REALTORS RECOMMENDED THE COST FOR THE BUILDINGS. BASED ON THE INFORMATION BOTH LEASES WERE REDUCED FROM THE PREVIOUS LEASE.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

2017

**Open to Public
Inspection**

Name of the organization

THE BROTHER BENNO FOUNDATION INC

Employer identification number

33-0051575

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art – Works of art.....				
2 Art – Historical treasures.....				
3 Art – Fractional interests.....				
4 Books and publications.....				
5 Clothing and household goods.....	X		185,167.	AVG WHOLESALE
6 Cars and other vehicles.....	X	14	25,781.	BLUE BOOK
7 Boats and planes.....				
8 Intellectual property.....				
9 Securities – Publicly traded.....				
10 Securities – Closely held stock.....				
11 Securities – Partnership, LLC, or trust interests.....				
12 Securities – Miscellaneous.....				
13 Qualified conservation contribution – Historic structures.....				
14 Qualified conservation contribution – Other.....				
15 Real estate – Residential.....				
16 Real estate – Commercial.....				
17 Real estate – Other.....				
18 Collectibles.....				
19 Food inventory.....	X		2,574,731.	AVG WHOLESALE
20 Drugs and medical supplies.....				
21 Taxidermy.....				
22 Historical artifacts.....				
23 Scientific specimens.....				
24 Archeological artifacts.....				
25 Other ► (NON FOOD).....	X		170,528.	AVG WHOLESALE
26 Other ► (HYGIENE).....	X		25,143.	AVG WHOLESALE
27 Other ► (.....)				
28 Other ► (.....)				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement		29		

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?.....

b If 'Yes,' describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?.....

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?.....

b If 'Yes,' describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a	X	
31	X	
32a	X	

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2017)

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

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SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
► Attach to Form 990 or 990-EZ.► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017**Open to Public
Inspection**

Name of the organization

THE BROTHER BENNO FOUNDATION INC

Employer identification number

33-0051575

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

TO PROVIDE FOR THE WELFARE OF POOR, NEEDY AND UNDERPRIVILEGED INDIVIDUALS.

THE BROTHER BENNO FOUNDATION IS DEDICATED TO DISTRIBUTING THE GENEROUS GIFTS
ENTRUSTED TO IT BY THE COMMUNITY, TO SERVE AND UPLIFT THE DIGNITY OF THOSE IN THE
COMMUNITY WHO ARE IN VITAL NEED IN NORTH COASTAL SAN DIEGO COUNTY. THE GOALS OF THE
BROTHER BENNO FOUNDATION ARE TO SEE THAT, WITHIN THE LIMITS OF OUR RESOURCES, NO ONE
IN OUR AREA GOES HUNGRY, NO ONE GOES WITHOUT SHELTER OR CLOTHING, AND MOST
IMPORTANTLY, NO ONE GOES WITHOUT SOMEONE TO CARE FOR HIM OR HER. WE ALSO HELP OUR
GUESTS ATTAIN SELF-SUFFICIENCY.

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE ORGANIZATION'S 990 IS REVIEWED BY THE BOARD'S PRESIDENT, VICE PRESIDENT,
TREASURER, AND ONE OTHER BOARD MEMBER BEFORE IT IS FILED WITH THE IRS.

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

THE BROTHER BENNO FOUNDATION ENFORCES ITS CONFLICT OF INTEREST POLICY BY REQUIRING
BOARD MEMBERS AND OFFICERS TO SIGN DETAILED CONFLICT OF INTEREST STATEMENTS AT LEAST
ANNUALLY.

FORM 990, PART VI, LINE 15B - COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

THE BROTHER BENNO FOUNDATION IS INTENDED TO ALWAYS BE AN ORGANIZATION COMPRISED
MAINLY OF VOLUNTEERS DEDICATED TO SERVING THE POOR. THEREFORE EACH DIRECTOR AND EACH
OFFICER SHALL SERVE WITHOUT ANY COMPENSATION.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIALS AVAILABLE TO THE
PUBLIC UPON REQUEST AND ON ITS WEBSITE.

Name of the organization

THE BROTHER BENNO FOUNDATION INC

Employer identification number

33-0051575

**FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES**

CHANGE IN DONATED INVENTORY.....	\$	-2,669.
FUNDRAISING EXPENSE NETTED WITH REVENUE.....		340.
TOTAL	\$	<u>-2,329.</u>

PUBLIC COPY

BROTHER BENNO FOUNDATION, INC.
STATEMENTS OF FINANCIAL POSITION
July 31, 2019 and 2018

	7/31/19	7/31/18
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 489,841	\$ 612,323
Investments, current	467,175	311,919
Accounts receivable and other current assets	9,989	10,709
Inventory	<u>54,521</u>	<u>54,042</u>
TOTAL CURRENT ASSETS	1,021,526	988,993
OTHER NON-CURRENT ASSETS		
Investments, non current	1,146,894	1,061,256
Investments, permanently restricted by donor endowment	503,000	503,000
Property and equipment, net of accumulated depreciation	2,297,225	1,419,075
Deposits	<u>17,512</u>	<u>17,512</u>
TOTAL NON-CURRENT ASSETS	3,964,631	3,000,843
TOTAL ASSETS \$	<u>4,986,157</u>	<u>3,989,836</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 18,992	\$ 5,365
Accrued expenses	<u>44,506</u>	<u>40,159</u>
TOTAL CURRENT LIABILITIES	63,498	45,524
REFUNDABLE ADVANCES		
	<u>508,150</u>	<u>508,150</u>
TOTAL LIABILITIES \$	<u>571,648</u>	<u>553,674</u>
COMMITMENTS & CONTINGENCIES		
NET ASSETS		
Without donor restriction	3,523,572	2,573,498
With donor restriction	<u>890,937</u>	<u>862,664</u>
TOTAL NET ASSETS	<u>4,414,509</u>	<u>3,436,162</u>
TOTAL LIABILITIES AND NET ASSETS \$	<u>4,986,157</u>	<u>3,989,836</u>

See accompanying independent auditors' report and notes to financial statements.

BROTHER BENNO FOUNDATION, INC.

STATEMENT OF ACTIVITIES

For the Year Ended July 31, 2019

	Without Donor Restriction	With Donor Restriction	Total
SUPPORT AND REVENUE			
Contributions	\$ 900,995	\$ 56,836	\$ 957,831
In-kind contributions	3,425,288	-	3,425,288
Thrift shop sales	634,692	-	634,692
Rental and other income	215,647	-	215,647
Investment return	38,832	12,162	50,994
Gain on disposal of fixed assets	1,000		1,000
Net assets released from restrictions, satisfaction of program restrictions	<u>40,725</u>	<u>(40,725)</u>	<u>-</u>
TOTAL SUPPORT AND REVENUE	5,257,179	28,273	5,285,452
EXPENSES			
Program services - residential, food and health services	3,613,805	-	3,613,805
Supporting services			
Thrift shop	601,142	-	601,142
Management and general	69,562	-	69,562
Fundraising	<u>22,596</u>	<u>-</u>	<u>22,596</u>
TOTAL EXPENSES	4,307,105	-	4,307,105
INCREASE IN NET ASSETS	950,074	28,273	978,347
NET ASSETS AT BEGINNING OF YEAR	2,573,498	862,664	3,436,162
NET ASSETS AT END OF YEAR	\$ 3,523,572	\$ 890,937	\$ 4,414,509

See accompanying independent auditors' report and notes to financial statements.

BROTHER BENNO FOUNDATION, INC.

STATEMENT OF ACTIVITIES

For the Year Ended July 31, 2018

	Without Donor Restriction	With Donor Restriction	Total
SUPPORT AND REVENUE			
Contributions	\$ 1,038,823	\$ 69,698	\$ 1,108,521
In-kind contributions	2,981,350	-	2,981,350
Thrift shop sales	630,755	-	630,755
Rental and other income	168,435	-	168,435
Investment return	8,038	33,435	41,473
Net assets released from restrictions, satisfaction of program restrictions	97,894	(97,894)	-
TOTAL SUPPORT AND REVENUE		4,925,295	5,239
EXPENSES			
Program services - residential, food and health services	4,210,472	-	4,210,472
Supporting services			
Thrift shop	601,861	-	601,861
Management and general	27,931	-	27,931
Fundraising	23,215	-	23,215
TOTAL EXPENSES		4,863,479	-
INCREASE IN NET ASSETS		61,816	5,239
NET ASSETS AT BEGINNING OF YEAR		2,511,682	857,425
NET ASSETS AT END OF YEAR		\$ 2,573,498	\$ 862,664
			\$ 3,436,162

See accompanying independent auditors' report and notes to financial statements.

BROTHER BENNO FOUNDATION, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended July 31, 2019 (with summarized financial information for 2018)

	Program Services				Supporting Services		2019 Total Expenses	2018 Total Expenses
	Poor & Homeless Services	Case Management	Recovery Program	Thrift Shop	Management and General	Fundraising		
Advertising	\$ -	\$ -	\$ -	\$ 734	\$ -	\$ -	\$ 734	\$ 583
Auto	36,380	-	9,146	13,614	-	-	59,140	55,809
Charitable In-Kind	2,463,834	-	-	-	-	975	2,464,809	2,978,681
Depreciation	44,001	1,743	60,461	1,945	1,323	992	110,465	103,950
Direct Program Expense	64,337	-	2,549	-	-	-	66,886	67,386
Equipment Rental	5,965	247	412	743	169	124	7,660	9,773
Fundraising	-	-	-	-	-	11,621	11,621	12,818
Grants and Other Assistance	33,760	79,389	27,923	-	-	-	141,072	163,270
Insurance	27,547	898	11,946	21,874	3,471	277	66,013	79,077
Miscellaneous	2,052	-	574	2,147	4,434	2,441	11,648	12,563
Occupancy	167,571	4,954	62,199	186,171	8,391	2,477	431,763	462,081
Office Expenses	3,331	-	150	21,708	527	765	26,481	64,357
Payroll Taxes	23,029	897	4,143	27,670	251	-	55,990	60,987
Printing and publications	22,151	-	-	-	163	162	22,476	15,474
Postage and shipping	17,291	-	215	-	16	2,434	19,956	24,671
Professional Fees	12,515	309	27,502	10,770	47,769	-	98,865	57,443
Repairs and Maintenance	10,650	-	5,130	1,163	-	-	16,943	15,895
Salaries and Wages	255,929	8,575	46,007	300,591	1,965	-	613,067	607,007
Supplies	61,455	655	5,917	11,467	1,083	328	80,905	71,654
Travel	66	-	-	545	-	-	611	-
	\$ 3,251,864	\$ 97,667	\$ 264,274	\$ 601,142	\$ 69,562	\$ 22,596	\$ 4,307,105	\$ 4,863,479

See accompanying independent auditors' report and notes to financial statements.

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

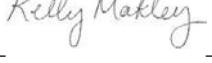
Project Name: Equal Access to Music Education in San Marcos Date Submitted: 12/15/20	Total # of people served: 744 Total # of San Marcos residents served: 744	Amount Requested: \$2,500
Non-Profit Organization Name and Address, Website Classics 4 Kids 3740 Fourth Ave San Diego, CA 92103		Contact Person – Name, Title & Phone, email Kelly Makley Communications & Development Coordinator (619) 231-2311 kmakley@classics4kids.org

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

Classics 4 Kids (C4K) will provide educational programs to support distance and hybrid learning in San Marcos Unified School District Elementary schools. During this difficult time, we will expand our popular Musician “Meet & Greets” for Zoom classrooms. Your funding can improve educational issues and the health and well-being of approximately 720 elementary students in 24 classes from San Marcos Unified School District elementary schools by providing FREE virtual music education. The foundation can select the schools or Classics 4 Kids will reach out to the educational community to determine the selected elementary schools.

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

Schools and teachers are struggling with distance learning changes and challenges due to COVID-19 restrictions. Teachers are trying to engage their students, particularly in areas of high poverty. Additionally, music education programs are critically underfunded due to budget cuts, further widening the academic achievement gap during the pandemic. This project will affect the San Marcos community by reaching young students at a critical time with important music education - improving youth academic achievement, behavioral health and character development.

Please attach the following items. Both Mini-Grant & Regular: <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 	Expected date project will begin/end: upon receipt of funds Date by which funds will be expended: 12/31/21 Signature of President or Authorized Officer  Kelly Makley Communications & Development Coordinator 12/15/20 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): cityclerk@san-marcos.net
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SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

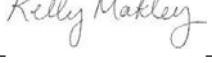
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San Marcos Community Foundation - Grant Narrative

OVERVIEW: Classics 4 Kids has been serving San Diego County students since its inception in 1994. Our mission is to inspire children through the experience of music, generating creativity, academic success and cultural understanding.

During our last season, Classics 4 Kids served almost 17,000 students, teachers and families – through Orchestra programs, in-school music workshops, new online programs, community presentations, and Rady Children's Hospital. 75% of those qualified as attending Title 1, low-income schools and thus received full or partially subsidized participation. The population in need of support is expanding and we seek funding to continue our outreach to elementary schools in the San Marcos Unified School District during this difficult time.

NEED: San Marcos schools and teachers are struggling with distance learning changes and challenges due to COVID-19 restrictions. Teachers are trying to engage their students, particularly in areas of high poverty. Additionally, music education programs are critically underfunded due to budget cuts, further widening the academic achievement gap during the pandemic.

SOLUTION: Numerous studies show that music, especially classical, can have a beneficial effect on human's physiological functions, slowing the pulse and heart rate, lowering blood pressure and decreasing stress levels. Researchers believe that music has impacted the evolution of humans as a way to create a feeling of cohesion and interconnectedness. School music programs are typically linked to greater academic performance among participating students, which correlates to boosted self-esteem and creativity.

Social-Emotional learning is an important concept we design into our programming to impact our participants' well-being. This is the process of developing and using social and emotional skills to cope with feelings, set goals, make decisions, and feel empathy for others. Studies show that people with strong social-emotional skills are better equipped to manage daily challenges, build positive relationships, and make informed decisions. These skillsets are especially important to build among students in Title 1 elementary schools who are facing daily struggles living at or below the poverty level.

PROJECT DESCRIPTION: We aim to address educational issues caused by the COVID-19 Pandemic by improving the academic experience of approximately 720 students from 24 classes students in San Marcos Unified School District elementary schools in 2021. Our program was launched in March 2020 as part of our effort to quickly pivot our programming to serve

students virtually during COVID-19 pandemic restrictions. It addresses educational issues and positively impacts health and well-being by providing “virtual field trips”.

Musician “Meet & Greet” Program serves as a “virtual field trip” where our musician visits the online classroom via Zoom and provides an interactive, age-appropriate musical performance and presentation. Our curriculum includes Social and Emotional learning (SEL) concepts and music by Black, Indigenous, People of Color and female composers.

Each program is approximately 25 minutes long and is scheduled at the teacher’s convenience. The program can be adapted for students learning in the classroom or distance-learning from home. If COVID-19 Public Health restrictions on schools are lifted during the time-frame of this project, Classics 4 Kids can quickly shift these presentations from virtual to in-person and will adjust our scope as needed.

OUTCOMES: We believe that our innovative and effective curriculum helps build a foundation for creative, thoughtful citizens who will shape our region's future audiences, workforce, government and community. Anticipated outcomes for San Marco's community include:

1. Increase participation by economically disadvantaged Title 1 students who would otherwise not have this opportunity due to budget cuts and low- income barriers.
2. Expand students' music knowledge and appreciation, science topics and cultural awareness.
3. Diversify and further our reach in schools across San Marcos.
4. Incorporate Social and Emotional Learning (SEL) strategies within our programs to help students feel connected, “seen,” and understood.
5. Classics 4 Kids provides a SAFE and POSITIVE learning environment
6. Produce music by Black, Indigenous, People of Color (BIPOC), and female classical composers on every program.

These outcomes are measured in the following ways:

1. Reports back from our partner schools on: a. How many students participated? b. How many low-income, title 1 schools participated? c. How many low-income students participated?
2. Participants (teachers and students) feedback compiled by C4K
3. How many musicians and guest artists hired to support local and talented professionals

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)

Music Educator Salary for 24 sessions in San Marcos Unified School District	\$2,200 _____
Project Manager _____	\$200 _____
Marketing/Outreach _____	\$100 _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total budget for this PROJECT:	\$2,500 _____

Grant Request Amount: **\$2,500 _____**
(*Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.*)

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

Please list any other funding sources for this project.

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

\$ 2,500 _____ Paula B & Oliver Jones Family Foundation **C

\$ 5,000 _____ Rice Family Foundation **C

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

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

Income

Corporate Grants, Foundation Grants and Sponsorships	\$175,000
Individual Donations & Fundraisers	\$70,000
Government Funding	\$46,888
Board Contribution	\$4,000
Professional Development	\$1,000
Student Concert Subsidized Tickets	\$12,000
Low-Income School Bus Scholarships	\$5,000
In-School Workshops	\$2,000
Total Income	\$315,888

Expenses

Administrative Management (2 Staff Members)	\$80,920
Program Staff (2 Staff Members)	\$69,706
Residency Musicians	\$2,000
LEARN.CREATE.CONNECT Online Programs	\$22,000
Student Concerts	\$60,000
Low-Income School Bus Scholarships	\$12,000
Heart Strings Program - Hospital Locations	\$0.00
State and Federal Payroll Taxes	\$17,000
Professional Services - Bookkeeper & CPA	\$2,800
Fundraising and Development Expenses	\$10,000
Public Relations and Marketing	\$1,000
Office Rent and Storage	\$6,840
Outlook Email and Phone	\$1,608
Website/ IT Maintenance	\$400
Office Supplies	\$1,200
Benefits	\$4,800
General Liability, Property, Accident, D&O and Workers Comp	\$12,000
Cal Non-Profits Insurance Membership	\$75
Donor Database for 2 years	\$3,336
Professional Development	\$1,000
State Compliance Trainings	\$200
Total Expenses	\$309,365
	\$6,523



Operational Budget: September 1st, 2020 – August 31st, 2021

**Please note: Budget is based on COVID-19 Pandemic figures

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

DEPARTMENT OF THE TREASURY

Date: NOV 30 2000

CLASSICS FOR KIDS INC
C/O MARION SCIRE
1036 ENCINO ROW
CORONADO, CA 92118

Employer Identification Number:
33-0706949
DLN:
17053288731010
Contact Person:
RICHARD COMBS ID# 31024
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
September 1996
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

CLASSICS FOR KIDS INC

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

Letter 1050 (DO/CG)



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.

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



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

P.O. BOX 1286
RANCHO CORDOVA, CA. 95741-1286

March 21, 1997

In reply refer to
755:G :JCA

CLASSICS FOR KIDS, INC.
17952 CIELO CT
POWAY CA 92064-0000

Purpose : CHARITABLE
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending : August 31
Organization Number : 1901613

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 also must 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. 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 5th month (4 1/2 months) after the close of your

March 21, 1997
CLASSICS FOR KIDS, INC.
Entity ID 1901613
Page 2

annual accounting period.

If the organization is incorporating, this approval will expire unless incorporation is completed with the Secretary of State within 60 days.

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

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

J AMAYA
EXEMPT ORGANIZATIONS
PROCESSING SERVICE BUREAU
Telephone (916) 845-6644

EO :
cc: TIMOTHY J FITZPATRICK



Classics 4 Kids Executive Board

Dr. Angela Wang, MD, Chair
Pulmonary Surgeon, Scripps Healthcare

Kevin Fannan, Vice Chair
Attorney, Dannis Woliver Kelley (DWK)

Kathleen Lincoln, Secretary
Sr. Manager, University Talent Acquisition, Viasat Inc.

Jake Moelter, Treasurer
Senior Director, Finance & Administration, MAANA

Gastón Guerrero, Board Member
President & CEO - Mercantile Capital Advisors, LLC

Brian Marshall, Board Member
Retired Superintendent La Mesa-Spring Valley Schools, Leadership Coach

Elyse Nguyen, Board Member
Auditor, Qualcomm Inc.

Susan Roth, Board Member
Assistant Vice President and Branch Manager, U.S. Bank

Classics 4 Kids Staff

Kiran Shelat, Executive Director

Dana Zimbric, Artistic Director and Conductor

Corrine Huber, Program Manager

Kelly Makley, Communications and Development Coordinator



Classics 4 Kids Advisory Council

Karen Childress-Evans - Artistic Director, The Grossmont Strings Natalie Cruz - Pianist
Kathleen Dye - Principal at MKDye & Associates
Verona Endrizzi - Retired Teacher
Monica Fleming - Vice President/Relationship Manager, City National Bank
Dale Ganzow - Sales Manager, San Diego Business Journal
Cheryl Gillett - Supply Chain, Viasat, Inc.
Ann Hill Esq - Attorney and Philanthropy Consultant
Emily Issler – Social Worker, Rady Children's Hospital
Yousaf Jafri – Attorney, Lincoln Gustafson & Cercos LLP
Desi Kalcheva – Law Clerk, Jackson Lewis
Marilyn Karimi – Owner, Collaborative Career Coaching
Chasity Buchanan – Corporate Sales Manager
Kymberly Lee, Elementary Teacher - San Diego Unified School District
Steve Luchs - String Director, Crown Point Junior Music Academy
Guadalupe L. Petrone JD, GPHR - Human Resources Manager, Qualcomm
Zamaria Rocio – Educator, San Diego Unified School District
Carolyn Satter - Managing Director, San Diego Theatres
David Savage – Musician and NACO Music Cataloger
Kajal Shelat – Business Client Manager, CCS Global Tech
Claire Stafford - Executive VP, S4Software, Inc.
Hershel Strother – Real Estate Broker - Hershel Strother Home Services

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2018

Department of the Treasury
Internal Revenue Service► Do not enter social security numbers on this form as it may be made public.
► Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection

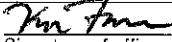
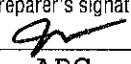
A For the 2018 calendar year, or tax year beginning SEP 1, 2018 and ending AUG 31, 2019

B Check if applicable:	C Name of organization Classics for Kids, Inc. Doing business as		D Employer identification number 33-0706949
<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	Number and street (or P.O. box if mail is not delivered to street address) 3740 Fourth Avenue	Room/suite	E Telephone number 619-231-2311
	City or town, state or province, country, and ZIP or foreign postal code San Diego, CA 92103		G Gross receipts \$ 398,622.
	F Name and address of principal officer: KEVIN FANNAN 3740 Fourth Avenue, San Diego, CA 92103		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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			H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J Website: ► www.classics4kids.org			If "No," attach a list. (see instructions)
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: 1994 M State of legal domicile: CA

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Culturally diverse orchestra concerts, in-school workshops and programming at local hospitals to		
	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	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	3
	6 Total number of volunteers (estimate if necessary)	6	100
	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 38	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	217,103.	296,616.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	141,048.	101,904.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	32.	102.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	358,183.	398,622.
	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.
Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	161,266.	159,512.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ► 57,476.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	187,907.	189,738.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	349,173.	349,250.
	19 Revenue less expenses. Subtract line 18 from line 12	9,010.	49,372.
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21 Total liabilities (Part X, line 26)	69,464.	122,141.	
22 Net assets or fund balances. Subtract line 21 from line 20	1,668.	4,974.	
	67,796.	117,167.	

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 12/23/19
	► KEVIN FANNAN, BOARD CHAIR Type or print name and title	
Paid Preparer	Print/Type preparer's name Jeanne M. Mann, CPA	Preparer's signature 
Use Only	Firm's name ► Mann & Associates, APC	Date 12/23/19 Check <input type="checkbox"/> if self-employed PTIN P00229468
	Firm's address ► 2535 Truxton Road, Ste 205 San Diego, CA 92106	Firm's EIN ► 46-4553740
		Phone no. 619-222-5900

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

Part III Statement of Program Service Accomplishments

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

7:26 PM

11/19/20

Cash Basis

Classic For Kids, Inc.
Profit & Loss
September through October 2020

Sep - Oct 20

Ordinary Income/Expense	
Income	
FUNDRAISING INCOME - GRANTS	
City & County Grants	16,690.00
Fundraising & Private Donations	61,278.79
Grants & Sponsorships	73,122.86
Total FUNDRAISING INCOME - GRANTS	151,091.65
Total Income	151,091.65
Expense	
ADMINISTRATION COSTS	
Computer and Internet	437.72
Dues and Subscriptions	40.00
Facility	
Rent	400.00
Storage	340.00
Utilities	
Telephone	169.99
Total Utilities	169.99
Total Facility	909.99
Insurance	
General Liability	312.20
Medical	1,856.79
Workers Comp	583.00
Total Insurance	2,751.99
Legal/accounting/admin services	
Accounting/Bookkeeping	100.00
Total Legal/accounting/admin services	100.00
Marketing	
Meeting; Conferences	607.30
Office Expense	
Printing and Postage	76.77
Supplies	55.00
Total Office Expense	154.27
Total Payroll Expenses	209.27
Payroll Expenses	
Payroll service Fees	33.25
Salary and Wages	28,650.68
Taxes - Payroll	2,251.82
Payroll Expenses - Other	119.73
Total Payroll Expenses	31,055.48
Total ADMINISTRATION COSTS	36,188.52
CLASSIC FOR KIDS PROGRAM COSTS	
Program Expenses & Supplies	5,286.85
Theater Costs	-200.00
Total CLASSIC FOR KIDS PROGRAM COSTS	5,086.85
FUNDRAISING COSTS	
Benefit Concert Costs	603.71
Fundraising Expenses	1,015.99
Total FUNDRAISING COSTS	1,619.70
Total Expense	42,895.07
Net Ordinary Income	108,196.58

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11/19/20

Cash Basis

Classic For Kids, Inc.
Profit & Loss
September through October 2020

	Sep - Oct 20
Other Income/Expense	
Other Income	
Interest Income	13.42
Total Other Income	13.42
Net Other Income	13.42
Net Income	108,210.00

7:27 PM

11/19/20

Cash Basis

Classic For Kids, Inc.

Balance Sheet

As of October 31, 2020

	Oct 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Chase Checking	69,426.45
Torrey Pines Bank	193,288.30
US Bank	<u>125.52</u>
Total Checking/Savings	<u>262,840.27</u>
Total Current Assets	<u>262,840.27</u>
Fixed Assets	
accumulated Depreciation	-15,406.00
furniture & equipment	<u>26,805.36</u>
Total Fixed Assets	<u>11,399.36</u>
Other Assets	
Donor Data base	<u>4,236.00</u>
Total Other Assets	<u>4,236.00</u>
TOTAL ASSETS	<u>278,475.63</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Loan Payable - PPP	358.90
Payroll Liabilities	<u>4,986.14</u>
Total Other Current Liabilities	<u>5,345.04</u>
Total Current Liabilities	<u>5,345.04</u>
Total Liabilities	<u>5,345.04</u>
Equity	
Retained Earnings	164,920.59
Net Income	<u>108,210.00</u>
Total Equity	<u>273,130.59</u>
TOTAL LIABILITIES & EQUITY	<u>278,475.63</u>

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

Project Name: Urban Corps North County Center Building Sign Date Submitted: 11/16/2020	Total # of people served: 50 Total # of San Marcos residents served: 20	Amount Requested: \$5,000
Non-Profit Organization Name and Address, Website Urban Corps of San Diego County 3127 Jefferson Street San Diego CA 92010 (main office) 2200 Micro Place Escondido CA 92029 (North County Center) www.urbancorpssd.org		Contact Person – Name, Title & Phone, email Lauren Welch Development Manager 619-629-0884 lwelch@urbancorps.org

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

In January of 2020, Urban Corps expanded their operations into North County where they can now serve North County disconnected young adults (ages 18-26 years old) and better serve the community through fee-for-service contracts and grants. Urban Corps' model is a dual focus work and learn program giving young adults a second chance for their high school diploma while at the same time earning a paycheck on projects that support the community such as invasive plant removal, bottles and cans recycling, tree planting, trail building and graffiti removal, just to name a few. This facility, located in Escondido but within a mile or so of San Marcos. The property will serve all North County young adults and is located right next door to the Nordahl St Sprinter Station making it the perfect location for our program population who primarily rely on public transportation. This building will be used for training of program participants (called Corpsmembers) and as a location for daily work crews to leave from as it will have work supplies, equipment and vehicles. We are estimating that we will be able to recruit and serve out of the North County Center in its first full year (7/1/2021-6/30/2020) 50 program participants and estimate around 20 of those participants will live in San Marcos. Additionally, through our community improvement projects we serve thousands a year by planting a tree in their city right of way providing shade and other co-benefits to the street and their homeowners, removing graffiti from public buildings and by creating a trail that hundreds if not thousands of nearby residents can enjoy.

We are requesting \$5,000 to help pay for the cost of the building sign that has been designed and quoted by a local Escondido sign business.

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

This funding request is significant to the local community as the sign will be what identifies the building as the Urban Corps North County Center to local young adults needing the program. The building, as a whole, constitutes the ability for us to bring our program to a community that historically has not had the opportunity. By providing a high school education, paid work experience and supportive services, like one-on-one case management, trauma informed counseling and assistance with career and college readiness after graduation, we are providing a unique experience to the community to help the communities young people get their diploma and set up for a job in the community they live in. Additionally, having the building in the community allows us to work with North County

non-profits and municipalities to give back to their communities young people who need a paycheck and work experience.

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: 3/1/2021

Date by which funds will be expended: 7/1/2021

Signature of President or Authorized Officer

 11/16/2020
Name, Title _____ Date _____

Kyle Kennedy, CEO

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): jcadima@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)

general contractor fees	\$20,000
lobby renovations (flooring, walls, doors, paint + labor)	\$20,000
interior painting (labor + paint materials)	\$10,800
parking lot demo + prep + add. block wall (labor, concrete, labor)	\$58,374
framing + flooring (labor, metal studs, framing mats)	\$13,330
electrical (labor, wire, roost + materials)	\$13,900
drywall (drywall, tape + texture) labor + Materials	\$15,850
drop ceiling + lighting (drop ceiling, labor + materials)	\$15,700
mechanical (AC, contractor + system)	\$29,300
restroom + plumbing (labor, sewer line, water lines)	\$39,000
floors, doors + millwork (labor, materials, base boards)	\$19,500
landscaping + fence (labor, fence, plants, mulch etc)	\$23,100
kitchens, plumbing + water heater, appliances (+ labor)	\$47,260
IT infrastructure for the building, chromebooks, install building signage	18,781
Total budget for this PROJECT:	\$71,479.01

Total budget

Grant Request Amount:

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

Is this a challenge grant?

Could it be?

Please list any other funding sources for this project.

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

\$ 75,000	(Name of source)	Nordson Foundation	**	C
\$ 18,781	(Name of source)	County of San Diego NRP (Gaspar)	**	C
\$ 2,260	(Name of source)	County Employees Chair. Org. (CECO)	**	C
\$ 158,300	(Name of source)	Prop B3 (Cal. Conservation Corps)	**	P
100,000		City of Escondido (COPB6)		P



November 16, 2020

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

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Kyle Kennedy
Chief Executive Officer

Urban Corps of San Diego County serves 18-26-year-old young adults in need of a high school **education and paid work experience**. Urban Corps' program has been open in Old Town San Diego for just over 30 years. Our new Escondido location will serve our population through our program in North County. This center will help us solve the problem of disconnected youth, neither in school or working, in the Escondido and surrounding communities, putting young people to work to help earn a wage and take care of their families. Urban Corps program participants called Corpsmembers face barriers that reduce their chances of finding and retaining stable living wage employment. Urban Corps enables economically disadvantaged youth to overcome these personal and professional barriers and succeed in the workforce and higher education. Our students are a diverse blend of local **youth who didn't thrive in a traditional high school setting, along with refugees and immigrants from** countries such as Ethiopia, Syria, Cambodia, and Mexico who are striving to advance their English acquisition. Without a high school diploma, youth have limited access to the job market and face discrimination, poor health, low wages, and higher rates of incarceration.

We enroll around 220 young people at a time, with over 400 served annually on a rolling basis. The program is open to youth living anywhere in San Diego County, including the participants served in our new Escondido center. All youth served qualify as LMI with income below 80% of Area Median Income (AMI), and many have incomes below 50% AMI. In addition to needing education and job skills, our students face challenges such as lack of reliable transportation, need for childcare, past gang involvement, traumatic history, limited English proficiency, previous substance abuse, and aging out of the foster care system without a diploma. About 30% of our population has been incarcerated or court-involved and around 35% struggle with homelessness or unstable housing. Half of our current participants at the Escondido center are homeless or transitioning and 15% are former foster youth.

Through this grant-funded project and grant period, we expect to serve approximately 50 young adults who will utilize this space as their program home, providing them the services we provide our over 200 students in San Diego. This project allows us to give back to the local community, the city of Escondido and its surrounding cities. We estimate that we will be able to keep 5-10 ongoing environmental and conservation projects on crews, estimating 100 projects we can complete in the first year of being open.

In San Diego County, Urban Corps is the only dual work-learn focused program, helping to provide a **high school education and paid on the job experience, for our community's young people. This allows** program participants the opportunity to go to school while bringing money home to their families. Urban Corps also provides wrap around and supportive services to act as the glue between work and

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"Learning, Earning, & Conserving"

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Telephone (619) 235-6884: Fax (619) 235-5425: www.urbancorpssd.org

learning, keeping the barriers to success as low as possible. There are programs in the local community that help young people get an education or work skills, but not both at the same time. We are also unique in our ability to help participants take the skills learned into jobs in the same sector through career readiness practices.

Urban Corps forms partnerships with a wide array of public and private entities to create job training projects which give Corpsmembers work experience and benefit local disadvantaged communities. Primary work project partners include the City of San Diego, Jacobs Center for Neighborhood Innovation, Price Charities, San Diego Gas & Electric, and the San Diego Unified School District. In North County, we have established relationships with Nonprofit organization ProduceGood, Oceanside Kitchen Collaborative, and many North County cities to include Escondido, San Marcos, Oceanside, Vista, Carlsbad, and Encinitas.

Corpsmembers are referred to the program through recruitment partners like the International Rescue Committee, ACCESS Inc., Interfaith Community Services, school districts, and by word of mouth. The Corps-to-Career team builds strong relationships with local employers and colleges to improve student transition outcomes and help us focus our training to meet regional labor market needs. We will not be working with other agencies for this community improvement project, but have many community partners in our program including the one-on-one mentoring and tutoring to help Corpsmembers achieve their educational and career goals, such as the Catholic Charities Foster Grandparents Program and math and literacy tutors from READ/San Diego. We also work with Mission Federal Credit Union who provides banking and financial education for all program participants.

Lastly, our federal ID number is 33-0352148 and our state ID number is C1560528. If you have any questions about our program, this funding request of our new North County Center, please reach out to me by email lwelch@urbancorps.org or by phone 619-629-0884.



Lauren Welch
Development Manager

Certified Local Conservation Corps & Charter School

“Learning, Earning, & Conserving”

3127 Jefferson Street, San Diego, CA 92110; Mailing Address: P.O. Box 80156, San Diego, CA 92138-0156
Telephone (619) 235-6884; Fax (619) 235-5425; Toll Free (855) SD-CORPS: www.urbancorps.org

MEMORANDUM

TO: Gina Henderson – Senior Office Specialist

FROM: Liana Camarena – Office Specialist II

DATE: July 8, 2020

SUBJECT: Request for Records - #3616

RE: Tract Map 395

A request for records has been received from Craig A. Sherman, requesting we produce the following documents:

- **See attached documentation for more information**

ACKNOWLEDGEMENT: Please FILL IN THE INFORMATION below and return form and/or records to City Clerk on or before 5:00 p.m. on Thursday, July 16, 2020.

DEPARTMENT	STAFF PERSON ASSIGNED	TIME SPENT RESEARCHING	RESEARCH DATE[S]	DOCUMENTS ATTACHED?	# OF BOXES
Development Services					

Camarena, Liana

From: Scollick, Phil
Sent: Wednesday, July 8, 2020 9:20 AM
To: Camarena, Liana
Subject: FW: Public Records Act Request - Tract Map 395

PRA 3614
Dte: 7/16/2020

Please process PRA below.

From: Craig Sherman <craigshermanapc@gmail.com>
Sent: Wednesday, July 8, 2020 8:48 AM
To: Scollick, Phil <PScollie@san-marcos.net>
Subject: Public Records Act Request - Tract Map 395

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Phil,

Please provide copies of all resolutions, conditions of approvals, CEQA findings (including mitigation measures and overriding considerations) for the following:

City of San Marco Tract Map 395, and each of its Unit Nos. 1-6 (Rancho Coronado Villages B1 & B2)

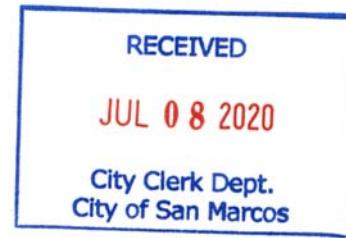
TIME IS OF THE ESSENCE.

Thank you for your immediate attention to this request.

Please confirm receipt of this request.

-Craig

Craig A. Sherman, Attorney



1901 First Avenue, Suite 219

San Diego, CA 92101

CraigShermanAPC@gmail.com

Tel 619-702-7892 | Fax 619-702-9291

**URBAN CORPS OF SAN DIEGO COUNTY
CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

URBAN CORPS OF SAN DIEGO COUNTY

	<u>Pages</u>
I Index	1
II Independent auditor's report	2 - 3
III Consolidated statements of financial position	4
IV Consolidated statements of activities and changes in net assets	5
V Consolidated statements of functional expenses	6 - 7
VI Consolidated statements of cash flows	8
VII Notes to the consolidated financial statements	9 - 20
VIII Independent auditor's report on internal control over financial reporting and compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	21 - 22
IX Independent auditor's report on compliance with the Department of Resources Recycling and Recovery agreement terms	23 - 24
X Summary of program costs – Department of Resources Recycling and Recovery	25
XI City of San Diego – CDBG contractor certification statement	26

CONSIDINE CONSIDINE
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Urban Corps of San Diego County

Report on Financial Statements

We have audited the accompanying consolidated financial statements of Urban Corps of San Diego County, a nonprofit organization, and subsidiary, which comprise the consolidated statements of financial position as of June 30, 2019 and 2018, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated financial statements.

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

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Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Urban Corps of San Diego County and subsidiary as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2019, on our consideration of Urban Corps of San Diego County'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 solely 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 the effectiveness of Urban Corps of San Diego County's 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 Urban Corps of San Diego County's internal control over financial reporting and compliance.

Considine & Considine

CONSIDINE & CONSIDINE
An accountancy corporation

November 22, 2019

URBAN CORPS OF SAN DIEGO COUNTY
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018

Page 4

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and cash equivalents	\$ 527,791	\$ 555,549
NMTC cash	184,544	224,376
Grants and accounts receivable (note 4)	2,178,283	2,090,033
Prepaid expenses	78,712	69,297
Property and equipment (note 5)	9,772,908	9,925,749
Beneficial interest in foundation (notes 6 and 7)	139,218	133,318
NMTC notes receivable (note 11)	<u>5,863,406</u>	<u>5,885,406</u>
TOTAL ASSETS	<u>18,744,862</u>	<u>18,883,728</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	267,874	237,484
Accrued expenses	407,121	401,367
Deferred revenue	-	62,762
Capital lease obligations (note 9)	379,582	405,633
Line of credit (note 10)	300,000	-
NMTC notes payable (note 11)	8,000,000	8,000,000
Notes payable (note 11)	<u>732,976</u>	<u>732,976</u>
TOTAL LIABILITIES	10,087,553	9,840,222
NET ASSETS		
Without donor restrictions	<u>8,657,309</u>	<u>9,043,506</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 18,744,862</u>	<u>\$ 18,883,728</u>

See accompanying notes

Page 138

URBAN CORPS OF SAN DIEGO COUNTY
CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

Page S

	<u>2019</u>	<u>2018</u>
REVENUE AND SUPPORT		
Service fees	\$ 8,538,489	\$ 7,500,705
Government grants and contracts	2,234,323	2,304,805
Education revenue	786,068	706,664
Recycling revenue	438,765	340,604
Unrestricted donations	222,315	139,711
Investment income	5,900	5,205
Interest income - NMTC (note 11)	135,596	137,092
Other income	<u>26,805</u>	<u>40,825</u>
TOTAL REVENUE	12,388,261	11,175,611
OPERATING EXPENSES		
Program services		
Education	156,684	141,728
Recycling	3,131,451	2,252,000
Environmental projects	4,643,808	4,431,906
Community improvement services	2,203,954	2,125,548
Green build	1,458,495	1,038,363
Supporting services		
Management and general	1,106,542	1,204,818
Fundraising	<u>73,524</u>	<u>74,583</u>
TOTAL OPERATING EXPENSES	<u>12,774,458</u>	<u>11,268,946</u>
CHANGE IN NET ASSETS	(386,197)	(93,335)
NET ASSETS, BEGINNING	<u>9,043,506</u>	<u>9,136,841</u>
NET ASSETS, ENDING	<u>\$ 8,657,309</u>	<u>\$ 9,043,506</u>

See accompanying notes

Page 139

URBAN CORPS OF SAN DIEGO COUNTY
 CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2019

Page 6

Education	Recycling	Program Services			Supporting Services			Total
		Community Improvement Services		Green Build	Operations	Program Services	Management and General	
		Environmental Projects	Community Improvement Services	Green Build	Operations	Program Services	Management and General	
EXPENSES								
DIRECT EXPENSES								
Direct labor costs	\$ -	\$ 2,118,274	\$ 2,733,096	\$ 1,288,978	\$ 563,865	\$ -	\$ 6,704,213	\$ -
Direct material and supplies		288,746	443,346	138,946	445,556	-	1,316,594	1,316,594
Other direct costs	3,027	98,304	463,075	288,730	170,232	-	1,023,368	1,023,368
Worker's comp		88,829	184,182	97,663	28,445	-	399,059	399,059
TOTAL DIRECT EXPENSES	3,027	2,594,153	3,823,659	1,814,257	1,208,098	-	9,443,234	-
OPERATING EXPENSES								
Bank charges							11,813	-
Computer services and supplies	27,174	-	-	-	-	27,174	27,173	54,347
Conference and meetings	-	-	-	-	-	-	19,959	19,959
Corporation expenses	70,572	-	-	-	66,556	137,228	-	137,228
Dues and subscriptions	-	-	-	-	21,366	21,366	-	21,366
Employee education and welfare	-	-	-	-	48,215	48,215	-	48,215
Indirect labor costs	-	54,811	107,868	51,733	25,272	399,681	626,166	66,738
Insurance	-	-	-	-	161,017	161,017	-	161,017
Interest	-	-	-	-	18,596	18,596	-	18,596
Interest - NMTC	-	-	-	-	-	-	188,803	-
Legal and accounting	-	-	-	-	-	-	63,503	63,503
Marketing and public relations	-	-	-	-	-	-	3,986	3,986
Miscellaneous	-	-	-	-	2,083	2,083	-	2,083
Occupancy	-	-	-	-	33,000	33,000	-	33,000
Office supplies	11,882	-	-	-	11,881	23,763	-	23,763
Printing and promotion	13,345	-	-	-	13,344	26,689	-	26,689
Repairs and maintenance	-	-	-	-	387,782	387,782	-	387,782
Telephone	17,572	-	-	-	17,572	35,144	17,573	52,717
Uniforms	-	-	-	-	134,092	134,092	57,468	-
Utilities	7,045	-	-	-	7,045	14,090	-	14,090
TOTAL OPERATING EXPENSES	147,690	54,811	107,868	51,733	25,272	1,322,230	1,705,604	1,012,458
Depreciation expense	5,967	104,876	155,655	73,877	48,831	52,348	441,554	40,084
NMTC deal expenses		5,967	104,876	155,655	73,877	48,831	52,348	441,554
TOTAL EXPENSES	156,684	2,753,840	4,087,222	1,939,867	1,282,201	1,374,578	11,594,392	1,106,542
Operations Allocation	-	377,611	556,586	264,067	176,294	(1,374,578)	-	-
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	\$ 156,684	\$ 3,131,451	\$ 4,643,808	\$ 2,203,954	\$ 1,458,495	\$ -	\$ 11,594,392	\$ 1,106,542
								\$ 73,524
								\$ 12,774,458

See accompanying notes

URBAN CORPS OF SAN DIEGO COUNTY
 CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2018

Page 7

	Education	Recycling	Program Services				Supporting Services			Total
			Community Improvement Services		Green Build	Operations	Program Services	Management and General	Fundraising	
			Environmental Projects	Community Services						
EXPENSES										
DIRECT EXPENSES										
Direct labor costs	\$ -	\$ 1,405,850	\$ 2,640,381	\$ 1,242,449	\$ 428,713	\$ -	\$ 5,717,393	\$ -	\$ -	\$ 5,717,393
Direct material and supplies		211,527	306,900	117,409	291,307		927,143			927,143
Other direct costs		123,557	547,899	275,940	106,933		1,054,329			1,054,329
Worker's comp		98,572	124,943	100,448	21,216	22,807	367,956			367,956
TOTAL DIRECT EXPENSES		1,839,506	3,620,123	1,736,216	848,169	22,807	8,066,821			8,066,821
OPERATING EXPENSES										
Bank charges										
Computer services and supplies		14,563					14,563	29,126	14,564	-
Conference and meetings								22,277		22,277
Corporation member expenses		83,209					50,848	134,057		134,057
Dues and subscriptions							31,594	31,594		31,594
Employee education and welfare							56,173	56,173		56,173
Indirect labor costs		55,457	109,139	52,343	25,570	404,390	646,899	633,544	67,524	1,347,967
Insurance							126,285	126,285	12,653	138,938
Interest							10,138	10,138		10,138
Interest - NMTC								188,803		188,803
Legal and accounting								93,766		93,766
Marketing and public relations									4,113	4,113
Miscellaneous							4,095	4,095		4,095
Occupancy							13,750	13,750		13,750
Office supplies		9,824					9,824	19,648	9,824	29,472
Printing and promotion		8,515					8,516	17,031	8,516	25,547
Repairs and maintenance							270,329	270,329	35,666	305,995
Telephone		15,051					15,052	30,103	15,052	45,155
Uniforms							129,151	129,151	55,351	184,502
Utilities		4,971					4,971	9,942	4,971	14,913
TOTAL OPERATING EXPENSES		136,133	55,457	109,139	52,343	25,570	1,149,679	1,528,321	1,105,383	71,537
Depreciation expense										
NMTC deal expenses		5,595	77,891	153,289	73,518	35,915	48,194	394,402	45,436	2,946
									54,000	-
TOTAL EXPENSES		141,728	1,972,854	3,882,551	1,862,077	909,654	1,220,680	9,989,544	99,436	2,946
Operations Allocation										
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES		\$ 141,728	\$ 2,252,000	\$ 4,431,906	\$ 2,125,548	\$ 1,038,363	\$ -	\$ 9,989,545	\$ 1,204,818	\$ 74,533

See accompanying notes

**URBAN CORPS OF SAN DIEGO COUNTY
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018**

Page 8

	<u>2019</u>	<u>2018</u>
CASH FLOWS PROVIDED/(USED) BY OPERATING ACTIVITIES		
Change in net assets	\$ (386,197)	\$ (93,335)
ADJUSTMENTS TO RECONCILE CHANGES IN NET ASSETS TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES:		
Gain on investments	(5,900)	(5,205)
Depreciation	484,438	442,784
Change in operating assets and liabilities:		
Grants and accounts receivable	(88,250)	(328,956)
Prepaid expenses	(9,415)	19,060
Accounts payable	30,390	(6,990)
Accrued expenses	5,754	58,232
Deferred revenue	<u>(62,762)</u>	<u>(5,526)</u>
	<u>354,255</u>	<u>173,399</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	(31,942)	80,064
CASH FLOWS USED BY INVESTING ACTIVITIES		
Decrease in NMTC cash	39,832	54,117
Purchases of property and equipment	<u>(211,535)</u>	<u>(528,117)</u>
Principal received on NMTC notes receivable	<u>22,000</u>	<u>22,000</u>
	<u>(149,703)</u>	<u>(452,000)</u>
CASH FLOWS PROVIDED/(USED) BY FINANCING ACTIVITIES		
Amounts borrowed on line of credit	300,000	-
Principal payments on capital leases	<u>(146,113)</u>	<u>(96,325)</u>
	<u>153,887</u>	<u>(96,325)</u>
NET DECREASE IN CASH	(27,758)	(468,261)
CASH, BEGINNING OF YEAR	<u>555,549</u>	<u>1,023,810</u>
CASH, END OF YEAR	<u><u>\$ 527,791</u></u>	<u><u>\$ 555,549</u></u>
SUPPLEMENTAL DISCLOSURE5:		
Taxes paid	\$ -	\$ -
Interest paid	\$ 207,399	\$ 198,941
Noncash investing and financing transactions:		
Acquisition of assets assuming capital leases	\$ 120,062	\$ 307,523

See accompanying notes

Page 142

**URBAN CORPS OF SAN DIEGO COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

Page 9

NOTE 1 THE ORGANIZATION

Urban Corps of San Diego County (the "Corps") is a nonprofit corporation organized under the laws of the State of California since April 25, 1989. The Corps is a community-based organization whose mission is to provide job training and educational opportunities to young adults, age 18-25, in the fields of conservation, recycling, and community service, which will assist them in becoming more employable while protecting San Diego's natural resources and installing the importance of community involvement. The services are funded through a combination of federal, state agency grants, City of San Diego contracts, program service fees, and private grants and donations.

Urban Corps, Inc. is a nonprofit corporation organized under the laws of the State of California since July 13, 2015, and was incorporated for the purpose of obtaining the New Markets Tax Credit (see note 11).

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The accompanying consolidated financial statements are prepared using the accrual method of accounting in conformity with generally accepted accounting principles.

Principles of consolidation - The accompanying consolidated financial statements include the accounts of the Corps, and its wholly owned subsidiary Urban Corps, Inc. All significant intercompany balances have been eliminated in consolidation.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from these estimates.

Basis of presentation - Under accounting standards on Financial Statements of Not-for-profit Organizations, the Corps is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions - Consists of assets which are fully available, at the discretion of management and the Board of Directors, for the Corps to utilize in any of its programs or supporting services.

Net assets with donor restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or programmatic purposes specified by the donor. Other donor-imposed restrictions are perpetual in nature, where donor stipulates that resources be maintained in perpetuity. At June 30, 2019 and 2018, there were no net assets with donor restrictions.

**URBAN CORPS OF SAN DIEGO COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

Page 10

Donor-imposed restrictions - All contributions are considered to be without donor restrictions unless specifically restricted by donor. Amounts received designated for future periods or restricted by the donor for specific purposes are reported as with donor restrictions, increasing those net asset classes. However, if a restriction is fulfilled in the same period in which the contribution is received, the support is reported as without donor restrictions.

Cash - The Corps considers financial instruments with a fixed maturity date of less than three months to be cash equivalents.

NMTC cash - NMTC cash consists of funds held in separate bank accounts related to the Corps' participation in the New Markets Tax Credit Program.

Fair value measurements - The Corps follows accounting standards consistent with the Financial Accounting Standards Board (FASB) codification which define fair value, establishes a framework for measuring fair value and enhances disclosures about fair value measurements for all financial assets and liabilities.

Grants and accounts receivable - Grants and accounts receivable consists primarily of service fees and grants receivable. Management determines the allowance for doubtful accounts by reviewing the outstanding receivables at the end of each accounting period and identifying specific accounts estimated to be uncollectible. It is management's policy to write off accounts receivable after all collection efforts have been exhausted.

Property and equipment - Property and equipment are carried at cost or, if donated, at approximate fair value at the date of the gift. The Corps capitalizes equipment and nonroutine improvements over \$2,500. Depreciation is computed using the straight-line method of depreciation over the assets estimated useful lives of three to 37.5 years. Maintenance and repairs are charged to the expense as incurred; major renewals and betterments are capitalized. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts, and any gain or loss is included in income.

Impairments of long-lived assets - The Corps evaluate long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. If the estimated future cash flows (undiscounted and without interest charges) from the use of an asset are less than the carrying value, a write-down will be recorded to reduce the related asset to its estimated fair value. To date, no such write-downs have occurred.

Mitigation land - During 2012, the Corps was conveyed a grant deed to land located in Oceanside, California. The conveyed land was part of an original agreement between the City of Oceanside and a third-party, in which the third-party was tasked with maintaining approximately 10 acres of land (the "mitigation land") as part of a habitat management plan. The third-party entity entered into an agreement that would provide for the conveyance of the mitigation land to the Corps, and that upon such conveyance, the Corps would assume the obligation to manage and maintain the mitigation land. Based on review of the settlement statement and previously referenced agreements, it has been determined by the Corps that the mitigation land holds no value.

**URBAN CORPS OF SAN DIEGO COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

Page 11

Notes receivable - Notes receivable represent funds advanced to the investment fund relating to the New Markets Tax Credit Program (see note 11). Loans are stated at unpaid principal and interest income is recorded when received.

Investments - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position. Gains and losses are included in the statements of activities and changes in net assets.

Revenue recognition - Revenue is recognized when earned, which may be when cash is received, unconditional promises made, in-kind donations received, or services rendered. The Corps occasionally receives payments prior to performing services under contractual agreements. These amounts are recorded as unearned revenue until earned.

Donated services - Contributed services are recognized in the financial statements when the contributed services received create or enhance non-financial assets, and because the services require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Functional allocation of expenses - The Corps allocates its expenses on a functional basis among its various programs and support services. Expenditures which can be identified with a specific program or support service are allocated directly, according to their natural expenditure and classification. General operating costs across nearly all natural categories are allocated among the program and supporting services on the basis of time records, space utilized, and estimates made by the Corps' management.

Income taxes - The Corps is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code, and did not conduct unrelated business activities. Therefore, no provision for income taxes has been made.

The Corps follows accounting standards which clarify the accounting for uncertainty in income taxes recognized in the financial statements and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. It also provides guidance on derecognition and measurement of a tax position taken or to be taken in a tax return. As of June 30, 2019 and 2018, the Corps has not accrued interest or penalties related to uncertain tax positions. The Corps files tax returns in the U.S. Federal jurisdiction and the State of California.

In August 2016, FASB issues Accounting Standards Update (ASU) 2016-14, Not-for Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The ASU is effective for fiscal years beginning after December 15, 2017, with early adoption permitted. The Organization's management elected to adopt this ASU effective for the year ended June 30, 2019.

**URBAN CORPS OF SAN DIEGO COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

Page 12

The new standards change the following aspects of the Organization's financial statements:

- The unrestricted net asset class has been renamed net assets without donor restrictions.
- The financial statements include new disclosure about liquidity and availability of resources (note 12).
- The description of the method of allocation of functional expenses has been expanded.

NOTE 3 CREDIT RISK AND CONCENTRATIONS

The Corps maintains its cash balances at two national financial institutions. The Corps maintains cash balances in bank accounts that at times may exceed the federal insurance limit of \$250,000. The Corps has not experienced any losses in such accounts and management believes it is not exposed to any significant risk on cash.

During 2019 and 2018, the Corps earned approximately and 45%, respectively, of its total revenue and support from its two largest customers.

During 2019 and 2018, the Corps has approximately 51% and 49%, respectively, of its grants and accounts receivable outstanding balances held with its two largest customers.

NOTE 4 GRANTS AND ACCOUNTS RECEIVABLE

Grants and accounts receivable consist of the following:

	2019	2018
Grants and accounts receivable	\$ 2,208,283	\$ 2,120,033
Less: Allowance for doubtful accounts	(30,000)	(30,000)
	<u>\$ 2,178,283</u>	<u>\$ 2,090,033</u>

URBAN CORPS OF SAN DIEGO COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

Page 13

NOTE 5 PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2019	2018
Buildings	\$ 7,705,138	\$ 7,697,779
Vehicles	2,526,613	2,251,951
Equipment	483,571	511,654
Improvements	334,206	334,206
Furniture and fixtures	<u>188,916</u>	<u>188,916</u>
	11,238,444	10,984,506
Accumulated depreciation	<u>(4,417,671)</u>	<u>(4,010,892)</u>
	6,820,773	6,973,614
Land	<u>2,952,135</u>	<u>2,952,135</u>
	<u>\$ 9,772,908</u>	<u>\$ 9,925,749</u>

Depreciation expense for the years ended June 30, 2019 and 2018 was \$484,438 and \$442,784, respectively.

The Corps has pledged land at 3127 Jefferson St., the location of the Corps' offices, toward financing the New Markets Tax Credit (see note 11).

The Corps has pledged real estate located at 3021 Moore St. to, at California Conservation Corps ("CCC")'s direction, either CCC or the State of California. This pledge is provided as consideration for CCC consenting to the Jefferson St. location's inclusion in the NMTC agreement.

NOTE 6 FUNDS HELD BY THE SAN DIEGO FOUNDATION

Non-endowment – The Corps established a non-endowment fund with the San Diego Foundation ("Foundation"). Non-endowment funds do not have a permanent principal balance and may be granted out in their entirety. The non-endowment fund balances are stated at fair values of \$82,012 and \$78,052 as of June 30, 2019 and 2018, respectively. Non-endowment fund investments are held in various securities including fixed income securities and equities, as determined and defined by the San Diego Foundation.

Beneficial interest in foundation – In prior years, the Corps had invested \$25,000 with the San Diego Foundation Endowment Fund. The contribution to the foundation created a beneficial interest to the Corps and is stated at fair values of \$57,206 and \$55,266 as of June 30, 2019 and 2018, respectively. Investment decisions are determined at the sole discretion of San Diego Foundation. Investments are held in various securities including equities, fixed income securities, and alternative investments as determined and defined by San Diego Foundation. The invested amounts will be held in perpetuity with the San Diego Foundation and all distributions will be reinvested in the fund.

URBAN CORPS OF SAN DIEGO COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

Page 14

Investment income on funds held by the San Diego Foundation of \$5,900 and \$5,205 for the years ended June 30, 2019 and 2018, respectively, is shown net of investment fees of \$664 and \$655, respectively.

NOTE 7 FAIR VALUE MEASUREMENTS

The Corps follows the methods of fair value to value its financial assets and liabilities. Fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritized observable and unobservable inputs used to measure fair value into three broad levels has been established, which are described below.

Level 1: Quote prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to level 1 inputs.

Level 2: Observable inputs other than level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in inactive markets; or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

Level 3: Unobservable inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to level 3 inputs.

In determining fair value, the Corps utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible as well as considers counterparty credit risk in its assessment of fair value.

The investments in the San Diego Foundation are measured using values provided by the Foundation. The values are based on the fair market value of the underlying cash, securities and other investments. Although the Corps classifies its investments in the Foundation as Level 3, the investments held in the San Diego Foundation are comprised of Level 1, 2 and 3 investments as reported by the Foundation.

Financial assets and liabilities carried at fair value measured on a recurring basis at June 30, 2019 are classified in one of the three categories previously described as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
San Diego Foundation -				
Non-endowment	\$ -	\$ -	\$ 82,012	\$ 82,012
Beneficial interest in Foundation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,206</u>	<u>\$ 57,206</u>
	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 139,218</u></u>	<u><u>\$ 139,218</u></u>

Page 148

URBAN CORPS OF SAN DIEGO COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

Page 15

Changes in level 3 financial instruments during the year ended June 30, 2019 were as follows:

Fair value, beginning	\$ 133,318
Total gains or losses (realized and unrealized)	<u>5,900</u>
Fair value, ending	<u><u>\$ 139,218</u></u>

Financial assets and liabilities carried at fair value measured on a recurring basis at June 30, 2018 are classified in one of the three categories previously described as follows:

	Level 1	Level 2	Level 3	Total
Assets				
San Diego Foundation -				
Non-endowment	\$ -	\$ -	\$ 78,052	\$ 78,052
Beneficial interest in Foundation	<u>-</u>	<u>-</u>	<u>55,266</u>	<u>55,266</u>
	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 133,318</u></u>	<u><u>\$ 133,318</u></u>

Changes in level 3 financial instruments during the year ended June 30, 2018 were as follows:

Fair value, beginning	\$ 128,113
Total gains or losses (realized and unrealized)	<u>5,205</u>
Fair value, ending	<u><u>\$ 133,318</u></u>

NOTE 8 RETIREMENT PLAN

The Corps has established a 403(b) retirement plan in which it makes voluntary contributions to all employees with two or more years of service. The Corps did not make any contributions to the plan for the years ended June 30, 2019 and 2018.

NOTE 9 CAPITAL LEASES

The Corps leases vehicles under capital leases. The economic substance of the agreements is that the Corps is financing the acquisition of the vehicles through the leases and, accordingly, they are recorded in the Corps' assets and liabilities. Included in property and equipment on the accompanying statements of financial position as of June 30, 2019 and 2018, are vehicles acquired under capital leases with a capitalized cost of \$571,755 and \$593,383, respectively, and less accumulated depreciation of \$177,716 and \$177,979, respectively.

**URBAN CORPS OF SAN DIEGO COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

Page 16

The following is a schedule of future minimum payments required under the capital lease obligations for the years ended June 30:

	2020	\$ 138,555
	2021	103,219
	2022	86,282
	2023	60,596
	2024	<u>7,991</u>
		396,643
Less: Amounts representing interest		<u>(17,061)</u>
		<u>\$ 379,582</u>

NOTE 10 LINE OF CREDIT

The Corps has a revolving line of credit with Bank of America for \$450,000 which bears interest at the Prime rate plus 1.75% (7.25% and 6.75% at June 30, 2019 and 2018, respectively), and matures on June 1, 2020. The line of credit is secured by the underlying assets of the Corps. The Corps had drawn a total of \$300,000 and \$0 against the line of credit as of June 30, 2019 and 2018, respectively. Interest expense related to this agreement totaled \$0 for the years ended June 30, 2019 and 2018.

NOTE 11 NEW MARKETS TAX CREDIT

In August 2015, the Corps entered into a debt transaction to access additional funds through the New Markets Tax Credit (“NMTC”) Program. These funds were used toward funding a working capital reserve for the Corps and refinancing of the Corps’ bank debt. The NMTC Program permits taxpayers to claim federal tax credits for making Qualified Equity Investments (“QEI”) in a designated Community Development Entity – Civic San Diego Economic Growth and Neighborhood Investment Fund Sub-CDE IV, LLC (“CDE”). The CDE must use substantially all of the proceeds to make Qualified Low-Income Community Investments (“QLICIs”). The tax credits are claimed over a seven-year period and equate to 39% of the QLICIs. The Corps has partnered with an investor, Banc of America, to utilize the NMTC Program.

Banc of America established BOA Urban Corps Investment Fund, LLC (the “Fund”), a special purpose entity, to raise the capital for the transaction. The Corps established Urban Corps, Inc. (“UCI”) as a California non-profit corporation to serve as the leverage lender in the NMTC financing agreement.

At closing, UCI received a \$5,228,724 bridge loan from Banc of America and a \$732,976 permanent loan from Banc of America. The \$5,228,724 bridge loan note was paid off at maturity in August 2016. The \$732,976 permanent loan calls for quarterly interest only payments at a fixed rate of 4.15%, and is due in full on the maturity date of August 18, 2022. At June 30, 2019 and 2018, the balance of the note was \$732,976 and accrued interest under the note was \$7,689.

**URBAN CORPS OF SAN DIEGO COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

Page 17

The Fund was capitalized with \$2,620,800 of equity from Banc of America Community Development Corporation ("BACDC"), a \$717,976 loan (Leverage Loan A) from UCI, and a \$5,228,724 loan (Leverage Loan B) from UCI.

The Leverage Loan A from UCI to the Fund requires quarterly interest-only payments at 2.311% until September 2025. Thereafter, the payments will consist of quarterly installments of principal plus accrued interest until maturity in March 2046. The note is secured by the Fund membership interests in the CDE. At June 30, 2019 and 2018, the balance of the note was \$717,976 and accrued interest under the note was \$0.

The Leverage Loan B from UCI to the Fund requires quarterly payments of \$5,500 principal plus accrued interest at 2.311% until September 2025. Thereafter, the payments will consist of quarterly installments of principal plus accrued interest until maturity in March 2046. The note requires a one-time additional principal payment at the end of the compliance period in the amount of \$739,976. The note is secured by the Fund membership interests in the CDE. At June 30, 2019 and 2018, the balance of the note was \$5,145,430 and \$5,167,430, respectively, and accrued interest under the note was \$0.

The capital raised by the Fund was used to make an \$8,000,000 QEI in the CDE, an entity 99.99% owned by the Fund and .01% owned by the Civic San Diego Economic Growth and Neighborhood Investment Fund. The CDE then loaned these funds to the Corps in the form of three notes:

The first note payable (QLICI Loan A), has a balance of \$717,976 as of June 30, 2019 and 2018 and bears interest at 2.311%. The note requires quarterly interest only payments through August 31, 2025, at which time payments increase to include principal amounts to fully amortize the note over 30 years. The note matures August 15, 2055, and is guaranteed by substantially all of the assets of the Corps. As of June 30, 2019 and 2018, the Corps had an accrued interest payable amount of \$1,383 due to the CDE relating to QLICI Loan A.

The second note payable (QLICI Loan B), has a balance of \$5,228,724 as of June 30, 2019 and 2018 and bears interest at 2.311%. The note requires quarterly interest only payments through August 31, 2025, at which time payments increase to include principal amounts to fully amortize the note over 30 years. The note matures August 15, 2055, and is guaranteed by substantially all of the assets of the Corps. As of June 30, 2019 and 2018, the Corps had an accrued interest payable amount of \$10,070 due to the CDE relating to QLICI Loan B.

The third note payable (QLICI Loan C), has a balance of \$2,053,300 as of June 30, 2019 and 2018 and bears interest at 1.00%. The note requires quarterly interest only payments through August 31, 2025, at which time payments increase to include principal amounts to fully amortize the note over 30 years. The note matures August 18, 2055, and is guaranteed by substantially all of the assets of the Corps. As of June 30, 2019 and 2018, the Corps had an accrued interest payable amount of \$1,710 due to the CDE relating to QLICI Loan C.

URBAN CORPS OF SAN DIEGO COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

Page 18

Notes receivable and notes payable related to the NMTC financing reflected on the consolidated statements of financial position as of June 30, 2019 and 2018 are as follows:

	<u>2019</u>	<u>2018</u>
NMTC notes receivable:		
Leverage loan B	\$ 5,145,430	\$ 5,167,430
Leverage loan A	<u>717,976</u>	<u>717,976</u>
	<u><u>\$ 5,863,406</u></u>	<u><u>\$ 5,885,406</u></u>
 NMTC notes payable:	 	
QLICI loan B	\$ 5,228,724	\$ 5,228,724
QLICI loan C	2,053,300	2,053,300
QLICI loan A	<u>717,976</u>	<u>717,976</u>
	<u><u>\$ 8,000,000</u></u>	<u><u>\$ 8,000,000</u></u>
 Notes payable:	 	
Loan	<u><u>\$ 732,976</u></u>	<u><u>\$ 732,976</u></u>

Interest income and expense related to NMTC financing for the years ended June 30, 2019 and 2018 is as follows:

	<u>2019</u>	<u>2018</u>
Interest income	\$ 135,596	\$ 137,092
Interest expense	<u>\$ 188,803</u>	<u>\$ 188,803</u>

The seven year compliance period for the NMTC ends August 16, 2022, at which time Banc of America may begin the process of exiting the transaction through exercising an option to accelerate the repayment of the three QLICI loans. The option to accelerate the repayment calls for payments of \$717,976 of the outstanding principal balance of QLICI Loan B, an additional \$1,000 payment, the amount of any accrued and unpaid interest due on the loan, any amounts other than principal and accrued interest due with respect to the loan, and all legal fees and transaction costs associated with the accelerated repayment. The accelerated repayment option would result in cancellation of debt income for the Corps in the amount of the combined remaining outstanding balances of QLICI Loans A, B, and C after this payment is made. The Corps can seek financing for this payment through Banc of America or an outside lender.

**URBAN CORPS OF SAN DIEGO COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

Page 19

Leverage loans A and B call for a corresponding payment from the Fund to UCI equal to any payment received by the CDE resulting from the accelerated repayment option of the QLICI loans. This payment would result in a bad debt writ-off for UCI in the amount of the combined remaining outstanding balances of Leverage Loans A and B after the corresponding payment is made in relation to the QLICI loans.

As part of its agreement with Banc of America, the Corps has guaranteed Banc of America's expected 8.74% return on investment in the event of certain defaults by the Corps. This return includes both interest income earned by Banc of America under the QLICI Loans and its return in the form of \$3,120,000 of NMTCs. The Corps' guarantee would become effective in the event that the Corps ceases to be a Qualified Active Low-Income Community Business as defined by IRC 45D, the failure of the CDE to maintain substantially all of the QEI because of a foreclosure or otherwise, the failure of any portion of the QLICI Loans to constitute a QLICI due directly or indirectly due to the Corps' violation of the CDE loan documents, any violations of the abuse provisions of Section 1.45D-1(g)(1) of the Treasury Regulations, or in the event of default under the QLICI Loans. The Corps believes that the likelihood of these events occurring is very remote, and accordingly, no liability has been recorded in the accompanying consolidated financial statements for this guarantee.

NOTE 12 LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

Financial assets at year-end:

Cash and cash equivalents	\$ 527,791
NMTC cash	184,544
Grants and accounts receivable	2,178,283
Beneficial interest in foundation	<u>139,218</u>
	<u>3,029,836</u>

Less those unavailable for general expenditures within one year, due to contractual or donor-imposed restrictions:

Restricted for purpose - NMTC 184,544

Financial assets available to meet cash needs for general expenditures within one year

\$ 2,845,292

The Organization is almost entirely supported by grants and fee for service work. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In the event of an unanticipated liquidity need, the Organization also could draw upon \$450,000 of available lines of credit (as further discussed in note 10).

**URBAN CORPS OF SAN DIEGO COUNTY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018**

Page 20

NOTE 13 COMMITMENTS

The Corps leases equipment under an operating lease that expires September 2021. Minimum future payments under the non-cancelable operating lease having remaining terms in excess of one year for the years ended June 30 are as follows:

2020	\$ 21,576
2021	21,576
2022	5,394
	<hr/> <u>\$ 48,546</u>

Equipment lease expense for the years ended June 30, 2019 and 2018 were approximately \$21,600.

The Corps has various agreements with third-party entities to manage and maintain mitigation lands, only one of which the Corps holds the title (see note 2). Endowment funds have been established to fund the long-term management and stewardship of the mitigation lands and are reasonably anticipated to cover the annual costs in perpetuity. The endowment funds were not established by the Corps nor are they held by the Corps. For the year ended June 30, 2019 and 2018, the Corps received and spent \$121,397 and \$109,350, respectively, to maintain mitigation lands.

NOTE 14 SUBSEQUENT EVENTS

Subsequent to year end the Corps entered into an agreement to purchase a building for \$1,100,000. They have to close escrow on the building within a year. As an exhibit to the purchase agreement they are able to lease the facility for up to a year for \$8,000 a month.

The Corps has evaluated subsequent events through November 22, 2019, the date which the consolidated financial statements were available to be issued.

CONSIDINE CONSIDINE

CERTIFIED PUBLIC ACCOUNTANTS

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 GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Urban Corps of San Diego County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Urban Corps of San Diego County, which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statement of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 22, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Urban Corps of San Diego County'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Urban Corps of San Diego County's internal control. Accordingly, we do not express an opinion on the effectiveness of the Urban Corps of San Diego County'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 entity's consolidated 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.

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TEL 619-231-1977 • FAX 619-231-8244 • www.eccpa.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Urban Corps of San Diego County's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain 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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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CONSIDINE & CONSIDINE
An accountancy corporation

November 22, 2019

CONSIDINE CONSIDINE
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE DEPARTMENT OF RESOURCES
RECYCLING AND RECOVERY GRANT AGREEMENT TERMS**

To the Board of Directors
Urban Corps of San Diego County

We have audited the consolidated financial statements of Urban Corps of San Diego County (the "Corps") as of and for the year ended June 30, 2019, and have issued our report thereon dated November 22, 2019.

Our audit was conducted 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; and the *Standards and Procedures for Audits of Local Conservation Corps Receiving Grant Funds from the Department of Resources Recycling and Recovery*, issued by the Department of Resources Recycling and Recovery.

Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Urban Corps of San Diego County's management is responsible for compliance with laws, regulations and the Grant Agreement. In connection with the audit referred to above, we selected and tested transactions and records to determine the compliance of the laws, regulations and the Grant Agreement applicable to the following items:

<u>Description</u>	<u>No. of Audit Guide Procedures</u>	<u>Procedures Performed</u>
Internal control	10	Yes
Subcontractors	1	No *
Competitive bids	4	Yes
Conflict of interest	2	Yes
Allowable and reasonable costs	6	Yes
Travel	2	Yes

*No subcontractors

Based on our audit we found that, for the items tested, Urban Corps of San Diego County complied with the laws, regulations and Grant Agreement of the items referred to above. Further, based on our examination, for the items not tested, nothing came to our attention to indicate that Urban Corps of San Diego County had not complied with laws and regulations of Grant Agreement.

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This report is intended solely for the information and use of Urban Corps of San Diego County's Board of Directors and the Department of Resources Recycling and Recovery and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

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CONSIDINE & CONSIDINE
An accountancy corporation

November 22, 2019

**URBAN CORPS OF SAN DIEGO COUNTY
SUMMARY OF PROGRAM COSTS - DEPARTMENT OF CONSERVATION
FOR THE YEAR ENDED JUNE 30, 2019**

Page 25

	GRANT NUMBER RLC33 FY 18/19		
	Claimed Costs	Audited Costs	Audit Adjustments
PERSONAL SERVICES			
Total staff salaries	\$ 608,588	\$ 608,588	\$ -
Total corpsmember wages	731,948	731,948	-
Workers compensation insurance and benefits	<u>237,952</u>	<u>237,952</u>	-
Total personnel services	1,578,488	1,578,488	-
OPERATING EXPENSES			
Direct operating	106,923	106,923	-
Indirect operating costs	<u>15,619</u>	<u>15,619</u>	-
Total operating expense	<u>122,542</u>	<u>122,542</u>	-
TOTAL COSTS	<u>\$ 1,701,030</u>	<u>\$ 1,701,030</u>	<u>\$ -</u>

URBAN CORPS OF SAN DIEGO COUNTY
CITY OF SAN DIEGO – CDBG CONTRACTOR CERTIFICATION STATEMENT

Purchase Orders #4500105407, #4500105481 and #4500105874

Contractor's Certification

I hereby certify that to the best of my knowledge and belief, we have complied with all terms and conditions of the City's contract with us, and disclosures have been completed, signed, and submitted by an executive officer of Urban Corps of San Diego County.



Urban Corps of San Diego County
Kyle Kennedy, Chief Executive Officer

Date:

11/22/19

**URBAN CORPS OF SAN DIEGO COUNTY
PROPOSED BUDGET FY 2020-2021**

	Proposed Budget 2020/2021
Income	
Program Grants/Donations	804,000
Building Grant	100,000
School Rent and Staff Reimb.	816,000
Recycling Department	2,961,000
Environmental Department	4,621,000
CIS/Graffiti Department	1,945,000
Construction Department	1,380,000
Total Income	12,627,000
Expenses	
Direct Labor, Taxes & WC	7,138,000
Recycling Payouts	30,000
Direct Materials	495,000
Direct Transportation	397,000
Direct Supplies	177,000
Subcontractors	384,000
Total Direct Costs	8,621,000
Gross Margin	4,006,000
Indirect Salaries & Benefits	1,997,000
Development	18,000
Computer and IT Exp.	48,000
Meeting and Conference Exp	6,000
Dues & Subscriptions	36,000
Vehicle Leases	108,000
Insurance	230,000
NMTC Interest	32,000
Legal and Accounting	64,000
Building Maintenance	120,000
Rent	0
Office Supplies & Postage	25,000
Precorps & CM Expenses	65,000
Printing and Copier Lease	30,000
Repairs and Equipment	100,000
Repairs - Vehicles	150,000
School Expenses	12,000
Staffing and HR	120,000
Telephone	38,000
Uniforms	200,000
Utilities	24,000
Total Operating Expenses	3,423,000
Net Income	583,000
Fixed Asset Purchases	270,000
Cash Basis Income	313,000

Return of Organization Exempt From Income Tax

OMB No. 1515-0007

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

Form 990

2018

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

► 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 2018 calendar year, or tax year beginning JUL 1, 2018 and ending JUN 30, 2019

B Check if applicable:

Address change
 Name change
 Business return
 Fiduciary/
terminated
 Amended
 Application pending

C Name of organization

URBAN CORPS OF SAN DIEGO COUNTY

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)
P.O. BOX 80156

D Employer identification number

33-0352148

City or town, state or province, country, and ZIP or foreign postal code
SAN DIEGO, CA 92138E Telephone number
619.235.6884F Name and address of principal officer: KYLE KENNEDY
SAME AS C ABOVE

G Gross receipts \$ 12,385,780.

I Tax-exempt status: 501(c)(3) 501(c)(4) ► (insert no.) 4947(a)(1) or 527H(a) Is this a group return
for subordinates? Yes NoJ Website: ► WWW.URBANCORPSSD.ORGH(b) Are all subordinates included? Yes No
If "No," attach a list. (see instructions)K Form of organization: Corporation Trust Association Other ►

L Year of formation: 1985 M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: PROVIDE JOB TRAINING AND EDUCATIONAL OPPORTUNITIES TO YOUNG ADULTS.

2 Check this box ► 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) 8 9

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 9

5 Total number of individuals employed in calendar year 2018 (Part V, line 2a) 5 706

6 Total number of volunteers (estimate if necessary) 6 25

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 38 7b 0.

Revenue

8 Contributions and grants (Part VIII, line 1h) 852,021. 882,160.

9 Program service revenue (Part VIII, line 2g) 9,969,958. 11,163,800.

10 Investment income (Part VIII, column (A), lines 8, 4, and 7d) 5,205. -551.

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 204,692. 185,566.

12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 11,031,876. 12,230,975.

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) 7,065,360. 8,036,482.

16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0.

b Total fundraising expenses (Part IX, column (D), line 25) ► 73,524.

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 4,036,612. 4,559,444.

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 11,101,972. 12,595,926.

19 Revenue less expenses. Subtract line 18 from line 12 -70,096. -364,951.

Net Assets or Fund Balances

20 Total assets (Part X, line 16) 12,988,984. 12,871,364.

21 Total liabilities (Part X, line 26) 9,099,557. 9,346,888.

22 Net assets or fund balances. Subtract line 21 from line 20 3,889,427. 3,524,476.

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
KYLE KENNEDY, CPO

Type or print name and title

Paid Print/Type preparer's name Preparer's signature Date Paid PFM
RICHARD HOTZ 07/14/20 P00452784

Preparer Firm's name ► CONSIDINE & CONSIDINE Finn's EIN 95-2694444

Use Only Firm's address ► 8989 RIO SAN DIEGO DRIVE, SUITE 250 Phone no. 619.231.1977
SAN DIEGO, CA 92108

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

83361 12-31-18 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Page 162 Yes No

Form 990 (2018)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III 1 Briefly describe the organization's mission:

TO PROVIDE JOB TRAINING AND EDUCATIONAL OPPORTUNITIES TO YOUNG ADULTS, IN THE FIELDS OF CONSERVATION, RECYCLING, AND COMMUNITY SERVICE.

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 \$ 3,131,451. including grants of \$) (revenue \$ 2,857,183.)**
RECYCLING - URBAN CORPS OF SAN DIEGO COUNTY PROVIDES RECYCLING SERVICES TO LARGE ENTERTAINMENT VENUES AND COMMUNITY EVENTS. THIS PROGRAM PROVIDES EMPLOYMENT INCOME AND JOB TRAINING FOR CORPSMEMBERS. OVER 200 BUSINESS AND GOVERNMENT OFFICES RECEIVED SUCH SERVICES.

4b **(code:) (expenses \$ 4,643,808. including grants of \$) (revenue \$ 4,428,063.)**
ENVIRONMENTAL - THE ENVIRONMENTAL PROJECTS DIVISION TRAINS YOUNG ADULTS TO PROTECT AND MAINTAIN THE URBAN ENVIRONMENT. CORPSMEMBERS LEARN ABOUT SAN DIEGO'S NATURAL ENVIRONMENT, AND HELP RESTORE AND ENHANCE THE ECOSYSTEMS, CONTROL EROSIONS, AND RESTORE HABITAT. CORPSMEMBERS LEARN TO USE VARIOUS HAND TOOLS, POWER TOOLS, AND LIGHT EQUIPMENT.

4c **(code:) (expenses \$ 2,203,954. including grants of \$) (revenue \$ 1,902,481.)**
COMMUNITY IMPROVEMENT SERVICES - THE CORPS CONTRACTS WITH SAN DIEGO BUSINESS IMPROVEMENT DISTRICT TO CONDUCT SERVICES, SUCH AS SIDEWALK CLEANING, GRAFFITI REMOVAL, LANDSCAPE MAINTENANCE, IRRIGATION REPAIR, AND REMOVAL OF ILLEGAL DUMP SITES.

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

(expenses \$ 1,467,489. including grants of \$) (revenue \$ 1,976,073.)

4e Total program service expenses **> 11,446,702.**

Scollick, Phil

From: cs.gendel <cs.gendel@gmail.com>
Sent: Thursday, January 28, 2021 1:10 PM
To: Scollick, Phil
Cc: 'Colleen Lukoff'
Subject: FW: Question for you

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Phil,
This is the email chain for my information request from Lauren Welch at Urban Corps.

Carol Gendel

Vice President
San Marcos Community Foundation
1 Civic Center Drive
San Marcos, CA 92069
Cs.gendel@gmail.com
760-410-2963

From: Lauren Welch [mailto:lwelch@urbancorps.org]
Sent: Wednesday, January 27, 2021 4:37 PM
To: 'cs.gendel'
Subject: RE: Question for you

I apologize for my delay in getting back to you. It has been a full day today.

Our 990 is based on our fiscal year 7/1 – 6/30 but the wages reported are the previous calendar year. So Robert being listed on the 2019 990 are from wages in 2018. Both Kyle and I had positions at UCO through all of those years below – Anne was COO prior to Interim CEO and Kyle was CFO prior to becoming CEO.

I feel like this is super complicated but I hope I was able to clear things up.

Lauren Welch
Development Manager
Urban Corps of San Diego County
3127 Jefferson Street
San Diego, CA 92110
Tel: 619-235-6884 x 3120
Direct: 619-629-0884
Cell: 720-252-4959
Email: lwelch@urbancorps.org
www.urbancorpssd.org

Improving San Diego County's youth, community, and environment through job training, education, and public service.

Please help us achieve our mission.

From: cs.gendel [mailto:cs.gendel@gmail.com]

Sent: Tuesday, January 26, 2021 7:06 PM

To: Lauren Welch <lwelch@urbancorps.org>

Subject: RE: Question for you

Hi Lauren,

So if I understand the succession, Robert left in 2018, but his salary for a partial 2018 was greater than in 2017. And Anne left in 2019, with a handoff to Kyle. But why is Robert still listed on the 2019? I appreciate the clarification.

Thank you – Carol

2017

(1) MICHAEL STERNS	1 00									0	0
BOARD PRESIDENT		X	X								
(2) SAMUEL M DURAN	1 00									0	0
BOARD SECRETARY		X	X								
(3) TRACEY WILLIAMS	1 00									0	0
BOARD TREASURER		X	X								
	1 00										
(4) ROBERT CHAVEZ	1 00									0	117,541
CEO	30 00										
(5) KYLE KENNEDY	1 00									0	131,875
CFO	40 00										

2018

1) MICHAEL STERNS	1 00		X	X		0	0
BOARD PRESIDENT							
2) SAMUEL M DURAN	1 00		X	X		0	0
BOARD SECRETARY							
3) TRACEY WILLIAMS	1 00		X	X		0	0
BOARD TREASURER	1 00						
4) KYLE KENNEDY	1 00		X	X		0	147,292
CEO	40 00						
5) ANNE BERNSTEIN	1 00		X	X		0	107,028
CEO	30 00						
6) ROBERT CHAVEZ	1 00			X		0	132,400
FORMER CEO							

2019

1) MICHAEL STERNS	1 00		X	X		0	0
BOARD PRESIDENT							
2) SAMUEL M DURAN	1 00		X	X		0	0
BOARD SECRETARY							
3) TRACEY WILLIAMS	1 00		X	X		0	0
BOARD TREASURER							
4) KYLE KENNEDY	1 00		X	X		0	152,370
CEO	40 00						
5) ANNE BERNSTEIN	1 00		X	X		0	149,805
FORMER INTERIM CEO	30 00						
6) ROBERT CHAVEZ	1 00			X		0	133,397
FORMER CEO							

From: Lauren Welch [mailto:lwelch@urbancorps.org]

Sent: Tuesday, January 26, 2021 6:36 PM

To: 'cs.gendel'

Subject: RE: Question for you

Carol,

Great question and thank you for connecting with me about it.

Robert Chavez was CEO until June 2018, Anne Bernstein was interim until Kyle became CEO in 2019. Kyle was the CFO prior to becoming CEO (I believe since 2015). There are no continued payouts to either Anne or Robert after they left. Kyle's current salary (on the 2019 990) will be around \$180,000.

I hope that clears things up. Please let me know if it does not.

Lauren Welch
Development Manager
Urban Corps of San Diego County
3127 Jefferson Street
San Diego, CA 92110
Tel: 619-235-6884 x 3120
Direct: 619-629-0884
Cell: 720-252-4959
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www.urbancorpssd.org

Improving San Diego County's youth, community, and environment through job training, education, and public service.

Please help us achieve our mission.

 Please consider the environment before printing this email

From: cs.gendel [mailto:cs.gendel@gmail.com]
Sent: Tuesday, January 26, 2021 3:48 PM
To: Lauren Welch <lwelch@urbancorps.org>
Subject: Question for you

Hi Lauren,

I am reviewing our grant applicationss and had a question for you. I noticed that on page 7 of the 990 salary is listed for the current CEO, Interim former CEO and Former CEO, totaling \$435,572. When I checked the 2018 and 2017 990s I noticed payments to the former CEO.

Can you please advise

1. What is the regular annual salary for CEO Kyle Kennedy?
2. How long are you committed to a payout for former CEO, Robert Chavez?
3. How long are you committed to a payout for former interim CEO, Anne Bernstein?

Is there some additional information you can provide regarding the circumstances necessitating these ongoing commitments?

Best regards,

Carol Gendel

SAN MARCOS COMMUNITY FOUNDATION
Grant Award History FY 2020-2021

Name	Amount	Grant Type	Date	Name of Project	Summary of Project
McAlister NIWARC	\$1,500.00	Mini	8/18/2020	San Marcos Homeless Relief	Funds will be used to purchase hygiene kits, socks, blankets, and bus passes for the homeless population. Will serve 250-350 residents.
Meals on Wheels*	\$1,500.00	Mini	8/18/2020	Senior Care in the Home	Funds will be used for food and packing of meals to be delivered to seniors who are homebound. Will serve 155 residents.
Coastal Roots Farm*	\$5,000.00	Regular	8/18/2020	Organic Food Distribution Program	Funds will be used to maintain their 17.5 acre farm in order to produce food for vulnerable members of the community. Will serve 500 residents.
Community Resource Center (CRC) *	\$7,500.00	Regular	8/18/2020	Homeless Prevention and Intervention	Funds will be used for homeless prevention and intervention services. Will serve 83 residents.
Mama's Kitchen	\$5,000.00	Regular	8/18/2020	Home-Delivered Meal Service - San Marcos	Funds will be used to purchase food and meal containers for home delivered meal service.. Will serve 21 residents.
Voices for Children	\$2,500.00	Regular	8/18/2020	Court Appointed Special Advocate (CASA) Program	Funds will be used to recruit, train, and supervise CASA volunteers as they advocate on behalf of children from San Marcos living in the foster care system. Will serve 41 residents.
Classic 4 Kids	\$1,000.00	Mini	11/17/2020	Zoom M&G with Musicians	Funds will be used to fund low income/title 1 schools, administrative help to coordinate programs. Will serve 720 residents.
The San Marcos Promise	\$1,500.00	Mini	11/17/2020	Virtual Platform for students and events	Funds used to help high and middle school students with preparing for college. Will serve 2,000 residents.
Kids College	\$1,000.00	Regular	11/17/2020	Fortissimo Orchestral Musical Program	Funds will be used to fund instructors for 3-8th grade low income San Marcos students learning string instruments in an after school program. Will serve 300 residents.
The Foundation for Senior Wellbeing	\$1,500.00	Regular	11/17/2020	Staff Program	Funds will be used to support operating expenses and expanded outreach and community awareness efforts. Will serve 250 residents.
North County LGBTQ Resource Center	\$2,000.00	Regular	11/17/2020	Support SM Project Youth	Funds will be used for youth project activities that affect SM school district, Palomar College & CSUSM. The activities include mental health services, leadership projects, to fund competency training for educators, 1st responders and youth organizers. Will serve 2,885 residents.
Neighborhood Healthcare	\$1,000.00	Regular	11/17/2020	Security Communication	Funds will be used for 2-way radios and ear-hooks for more secure and distances communication on site and between sites. Will serve 1,830 residents.

Boys & Girls Club San Marcos	\$1,500.00	Regular	11/17/2020	Distance Learning Hub (2nd site)	Funds will help open a second site at the Quad for 30-40 children who need academic help and childcare. Will serve 88 residents.
San Diego County Medical Society Foundation dba Champions for Health	\$1,000.00	Regular	11/17/2020	Project Access San Diego	Funds will help organize volunteer specialty medical providers with low-income patients to provide vital care, grant will be used toward the salaries of those organizing the care. Will serve 21 residents.
Fraternity House	\$2,500.00	Regular	11/17/2020	Partial Funding for Dignity Project	Funds will pay for activities director to take residents to appointments, shopping, quality of life and life skills development. Certain program costs and vehicle insurance costs. Will serve 15 residents.
Just in Time for Foster Youth	\$1,000.00	Regular	11/17/2020	College Bound FY 20	Funds will be used to pay for supportive service for former foster youth going to college. Will serve 60 residents.
Jacob & Cushman San Diego Food Bank	\$1,500.00	Regular	11/17/2020	Fresh Produce for North County Families	Funds will help with the procurement of fresh produce at 13 cents per pound to supplement other sources and meet the increased needs due to COVID-19 through 200 nonprofit partners. Will serve 5,000 residents.
The Elizabeth Hospice	\$500.00	Regular	11/17/2020	Grief Support Services	Funds will help various grief support group for all ages in San Marcos. Will serve 235 residents.
North County Health Project (now TruCare)	\$2,000.00	Regular	11/17/2020	New Equipment	Funds will help purchase additional pediatric dental x-ray sensor to allow more patients to be seen quickly. Will serve 1,215 residents.
Total Grants Awarded FY 2	\$41,000				

SMCF Resolution No 2021-19

**A RESOLUTION OF THE SAN MARCOS COMMUNITY FOUNDATION
BOARD OF DIRECTORS AUTHORIZING THE AWARD OF GRANT
MONIES TO CERTAIN NON-PROFIT ORGANIZATION APPLICANTS**

-- WINTER QUARTER 2020--

WHEREAS, the San Marcos Community Foundation Board of Directors is authorized, pursuant to its adopted articles and bylaws, to entertain proposals for non-profit activities from qualified public and charitable groups; and

WHEREAS, a total of five (5) proposals were received by the Foundation prior to the grant submittal deadline established for the 2020 Winter Quarter; and

NOW, THEREFORE, BE IT RESOLVED, that the San Marcos Community Foundation Board of Directors does hereby authorize funding of the following grant proposals in the amounts specified:

<u>REQUESTING ORGANIZATION</u>	<u>GRANT AWARD</u>
American Academy of Pediatrics - California Chapter 3 (AAP-CA3)	\$1500
Palomar Familing Counseling Service inc.	\$1260
Brother Benno Foundation	\$5500
Classics 4 Kids	\$2500
Urban Corps of San Diego County	\$5000

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

BE IT FURTHER RESOLVED, that the Board's decision is based upon its determination that the above-referenced requests meet applicable legal requirements for funding as a non-profit activity and conform to Foundation policies pertaining to grant awards.

PASSED, APPROVED AND ADOPTED by the San Marcos Community Foundation Board of Directors, at a regular meeting thereof, this 16th day of February, 2021, by the following roll call vote:

AYES: BOARD MEMBERS:

NOES: BOARD MEMBERS:

ABSENT: BOARD MEMBERS:

Colleen Lukoff, Board President

ATTEST:

Phillip Scollick, Secretary

Winter Quarter FY 2020-2021: Funding Recommendation Worksheet

Asset Balance on 1/31/2021:	\$1,425,935.00
Total Available for Distribution for FY 2020-21:	\$57,037-\$71,296
Total FY 2020-21 Distributions Year to Date (2 of 4 Quarters Distributed):	\$41,000
Total Funds Available for Quarter if Awarding Grants at 4% of Assets:	\$8,018.70
Total Funds Available for Quarter if Awarding Grants at 5% of Assets:	\$15,148.38

Grant Requests for February 2021

Nonprofit	Program	# San Marcos Residents Served	Summary	Lead	Request
Mini-grants					
American Academy of Pediatrics - California Chapter 3 (AAP-CA3)	Reach Out and Read San Diego (RORSD)	300	Deliver RORSD and a book to 300 vulnerable young children, ages two months to five years old, at its partner North County Health Services site in San Marcos (NCHS).	CG	\$1,500
Palomar Family Counseling Service inc.	Technology Upgrades (Adobe License)	50	Provide online safe and secure process of submitting information.	CG	\$1,260
Regular Grants					
Brother Benno Foundation	Brother Benno Appliances	45/day	Replace appliances at one of the sober living homes.	CG	\$5,500
Classics 4 Kids	Equal Access to Music Education in San Marcos	744	Expand our popular Musician "Meet & Greets" for Zoom classrooms	CG	\$2,500
Urban Corps of San Diego County	Urban Corps North County Center Building Sign	20	Assist with cost of the building sign from an Escondido vendor (Building located in Escondido near Sprinter station)	CG	\$5,000
				Totals	\$13,000