
SAN MARCOS COMMUNITY FOUNDATION BOARD MEETING AGENDA

Tuesday, August 17, 2021 - 6:00 PM

Online meeting

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. Meeting can be viewed at <https://global.gotomeeting.com/join/615500373> or dial in using 877-309-2073 and access code: 615-500-373

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 months of February, May, August and November. The Agendas 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
August 17, 2021
Page 2 of 3

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 May 18, 2021; SMCF GFC Meetings of July 7, 2021 and August 11, 2021.
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**
 - a. Updates of note to the Board from the SMCF Advisory Board meeting
 - b. Doc Burton
 - 1) Memorial/Celebration of life
 - 2) Posthumous honor North County Philanthropy Council
 - c. COVID-19 Nonprofit Community Grant Program
 - 1) Promotional activities completed:
 - i. Participation in Zoom meeting(s)
 - ii. Personal calls to select nonprofits
 - iii. Posting of info on SMCF Facebook page
 - iv. Inclusion in grant award letter
 - 2) Other activities for consideration
 - 3) Notations/factoring in CRM
 - d. Update regarding eTapestry CRM
 - 1) Grantee accounts entered
 - 2) Donor history
 - 3) Recent grant information
 - 4) Feedback regarding entry of site visits and other contacts
 - e. *Recommendation: DISCUSSION AND DIRECTION*
4. **SAN MARCOS HISTORICAL SOCIETY – TANIS BROWN**
 - a. Fund for Historical Preservation Presentation



SAN MARCOS COMMUNITY FOUNDATION BOARD MEETING AGENDA
August 17, 2021
Page 3 of 3

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

- b. Next steps?
- c. *Recommendation: DISCUSSION AND DIRECTION*

5. SMCF GRANT FUNDING COMMITTEE RECOMMENDATION

Quarterly Funding Recommendation to the SMCF Board for Deliberation.

- (a) Grant Funding Update – Fiscal Year 2021/2022
- (b) August Funding Recommendation Worksheet
- (c) Resolution No. 2021-22 – Summer Quarter Grants

Recommendation: CONSIDER/APPROVE

OLD BUSINESS

6. STRATEGIC PLANNING

- a. **Overview – Carol Gendel and Melissa Chalmers**
- b. Planned for November 2021

Recommendation: DISCUSSION AND DIRECTION

7. PROMOTIONAL AND FUNDRAISING ACTIVITIES/IDEAS

- a. PowerPoint available for use/editing
- b. Additional opportunities?
- c. Listing on www.guidestar.org updated. Gold level now.

Recommendation: DISCUSS/APPROVE

ITEMS FOR THE GOOD OF THE ORDER

8. MISCELLANEOUS

Selection of next quarter's Grant Funding Subcommittee

9. ADJOURNMENT

AFFIDAVIT OF POSTING

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

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 Friday, August 13, 2021 prior to 5:30 pm.

Phillip Scollick, Recording Secretary

MINUTES

REGULAR MEETING OF THE SAN MARCOS COMMUNITY FOUNDATION BOARD

Tuesday, May 18, 2021

Virtual Meeting

CALL TO ORDER: Board President Lukoff called the meeting to order at 6:00 p.m.

ROLL CALL:

PRESENT: BOARD MEMBERS: AHMED*, CHALMERS *, GENDEL*, KAZLAUSKAS*,
 LUKOFF*, WHITMAN*
ABSENT: BOARD MEMBERS: BURTON*

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

ALSO PRESENT: Board Secretary Phil Scollick.

CONSENT CALENDAR

- 1. WAIVER OF TEXT** – Waived
- 2. APPROVAL OF MINUTES** - SMCF Board Meeting of February 16, 2021, SMCF GFC Meeting of April 7, 2021 and SMCF GFC Meeting of May 12, 2021.

MOVED BY BOARDMEMBER GENDEL, SECONDED BY BOARDMEMBER WHITMAN TO APPROVE THE MINUTES.

AYES: BOARD MEMBERS: AHMED, CHALMERS, GENDEL, KAZLAUSKAS, LUKOFF,
 WHITMAN
NOES: BOARD MEMBERS: NONE
ABSENT: BOARD MEMBERS: BURTON

ORAL COMMUNICATIONS – There were no requests to speak.

NEW BUSINESS

- 3. ELECTION OF OFFICERS**
 - Nominations for President



SMCF Board Meeting Minutes - DRAFT
Tuesday, May 18, 2021 | Page 2 of 3

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

MOVED BY BOARDMEMBER GENDEL TO NOMINATE BOARDMEMBER LUKOFF FOR PRESIDENT, SECONDED BY BOARDMEMBER AHMED AND UNANIMOUSLY APPROVED.

b. Nominations for Vice President

MOVED BY BOARDMEMBER AHMED TO NOMINATE BOARDMEMBER GENDEL FOR VICE PRESIDENT, SECONDED BY BOARDMEMBER KAZLAUSKAS AND UNANIMOUSLY APPROVED.

4. PRESIDENT'S REPORT

- Provided updates of note to the Board.
- Reviewed and discussed Jewish Community Foundation Reports.
- Reviewed and discussed SMCF Advisory Board Recruitment.

5. SMCF GRANT FUNDING COMMITTEE RECOMMENDATION

Quarterly Funding Recommendation to the SMCF Board for Deliberation.

- (a) Grant Funding Update – Fiscal Year 2020/2021
- (b) Spring Funding Recommendation Worksheet
- (c) Resolution No. 2021-20 – Spring Quarter Regular Grants
- (d) Resolution No. 2021-21 – Arts Grants

Recommendation: CONSIDER/APPROVE

MOVED BY BOARD MEMBER GENDEL, SECONDED BY BOARD PRESIDENT LUKOFF TO APPROVE RESOLUTION NO. 2021-19.

AYES: BOARD MEMBERS: AHMED, BURTON, CHALMERS, GENDEL, KAZLAUSKAS, LUKOFF, WHITMAN

NOES: BOARD MEMBERS: NONE

ABSENT: BOARD MEMBERS: NONE

ABSTAIN: BOARD MEMBERS: NONE

OLD BUSINESS

6. STRATEGIC PLAN

- Agreed to discuss strategic planning with new board members at a future board meeting.

7. PROMOTIONAL AND FUNDRAISING ACTIVITIES/IDEAS

- Agreed to discuss future promotional and fundraising ideas with new board members at the next board meeting.



SMCF Board Meeting Minutes - DRAFT
Tuesday, May 18, 2021 | Page 3 of 3

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

ITEMS FOR THE GOOD OF THE ORDER

8. MISCELLANEOUS

Select Boardmembers Ahmed, Chalmers and Gendel for next quarter's Grant Funding Subcommittee.

9. ADJOURNMENT

BOARDMEMBER GENDEL MOVED TO ADJOURN THE MEETING, SECONDED BY BOARDMEMBER AHMED. MOTION PASSED BY UNANIMOUS VOTE.

Meeting adjourned at 7:30 p.m.

COLLEEN LUKOFF, BOARD PRESIDENT
SAN MARCOS COMMUNITY FOUNDATION

ATTEST:

PHIL SCOLICK, RECORDING SECRETARY
CITY OF SAN MARCOS



MINUTES

SAN MARCOS COMMUNITY FOUNDATION GRANT FUNDING SUBCOMMITTEE SPECIAL MEETING

Wednesday, July 7, 2021

Virtual Meeting

CALL TO ORDER

Board Vice President Gendel called the meeting to order at 6:02 p.m.

ROLL CALL:

PRESENT: BOARD MEMBERS: AHMED, CHALMERS, GENDEL
ABSENT: BOARD MEMBERS: NONE

ALSO PRESENT: Deputy City Clerk Cadima.

OLD BUSINESS

1. GRANT AWARD HISTORY – Noted and filed.

NEW BUSINESS

2. MINI GRANT APPLICATION PROPOSAL

Board members discussed the following two mini grant requests:

A). Charity Wings - \$1,500 request for the ArtForward program which showcases local artists' work
board member Chalmers was assigned to do a follow up.

3. REGULAR GRANT APPLICATION PROPOSALS

Board members discussed the following regular grant requests:

- A) Meals on Wheels San Diego County - \$10,000 request for food and packaging of meals to deliver to the homes of food insecure at-risk seniors.
- B) Outside the Lens - \$5,000 request to continue to fund the Cameras in Communities program to support the vulnerable population of the youth with innovative digital media arts programming.

C) Coastal Roots Farm - \$6,000 request to support an environmental education initiative in collaboration with San Marcos' Promise's LEAP Program, the grant will cover the costs of supplies, materials, staffing and maintenance for outdoor learning spaces.

CONSENT CALENDAR

WAIVER OF TEXT – Waived

ORAL COMMUNICATIONS – No requests to speak.

ITEMS FOR THE GOOD OF THE ORDER

NEXT MEETING DATE – The next meeting of the SMCF Grant Funding Subcommittee is scheduled for Wednesday, August 11, 2021 and the SMCF Board of Directors is scheduled for Tuesday, August 17, 2021.

MISCELLANEOUS – None noted

ADJOURNMENT

MOVED BY BOARD MEMBER CHALMERS, SECONDED BY BOARD MEMBER GENDEL TO ADJOURN THE MEETING AT 6:46 PM. MOTION PASSED UNANIMOUSLY.

Colleen Lukoff, Board President

ATTEST:

Phillip Scollick, Recording Secretary



MINUTES

SAN MARCOS COMMUNITY FOUNDATION GRANT FUNDING SUBCOMMITTEE SPECIAL MEETING

Wednesday, August 11, 2021

Virtual Meeting

CALL TO ORDER

Board Vice President Gendel called the meeting to order at 6:00 p.m.

ROLL CALL:

PRESENT: BOARD MEMBERS: AHMED, CHALMERS, GENDEL
ABSENT: BOARD MEMBERS: NONE

ALSO PRESENT: City Clerk Scollicka.

OLD BUSINESS

1. GRANT AWARD HISTORY – Noted and filed.

NEW BUSINESS

2. MINI GRANT APPLICATION PROPOSAL

Board members discussed the following two mini grant requests:

- A) American Academy of Pediatrics CA-3 - \$1,500 request to deliver books to vulnerable young children, ages two months to five years old, Boardmember Gendel provided additional information.
- B) Charity Wings - \$1,500 request for the ArtForward program which showcases local artists' work Boardmember Chalmers was assigned to do a follow up.

3. REGULAR GRANT APPLICATION PROPOSALS

Board members discussed the following regular grant requests:

- A) Meals on Wheels San Diego County - \$10,000 request for food and packaging of meals to deliver to the homes of food insecure at-risk seniors.
- B) Outside the Lens - \$5,000 request to continue to fund the Cameras in Communities program to support the vulnerable population of the youth with innovative digital media arts programming.

C) Coastal Roots Farm - \$6,000 request to support an environmental education initiative in collaboration with San Marcos' Promise's LEAP Program, the grant will cover the costs of supplies, materials, staffing and maintenance for outdoor learning spaces.

MOVED BY BOARD MEMBER CHALMERS, SECONDED BY BOARD MEMBER AHMED TO APPROVE THE FOLLOWING GRANT AMOUNTS TO THE FULL FOUNDATION BOARD FOR CONSIDERATION AT ITS NEXT MEETING:

**Charity Wings - \$1,500
American Academy of Pediatrics CA3 - \$1,500
Meals on Wheels SD City - \$4,000
Outside the Lens - \$3,000
Coastal Roots Farm - \$5,000**

MOTION PASSED BY THE FOLLOWING VOTE:

AYES: BOARD MEMBERS: AHMED, CHALMERS, GENDEL
NOES: BOARD MEMBERS: NONE
ABSENT: BOARD MEMBERS: NONE

CONSENT CALENDAR

WAIVER OF TEXT – Waived

ORAL COMMUNICATIONS – No requests to speak.

ITEMS FOR THE GOOD OF THE ORDER

NEXT MEETING DATE – The next meeting of the SMCF Grant Funding Subcommittee is scheduled for Wednesday, October 13, 2021 and the SMCF Board of Directors is scheduled for Tuesday, August 17, 2021.

MISCELLANEOUS – None noted

ADJOURNMENT

MOVED BY BOARD MEMBER CHALMERS, SECONDED BY BOARD MEMBER GENDEL TO ADJOURN THE MEETING AT 6:37 PM. MOTION PASSED UNANIMOUSLY.

Colleen Lukoff, Board President

ATTEST:

Phillip Scollick, Recording Secretary

Jewish Community Foundation of San Diego

Asset Allocation & Performance

June 30, 2021



Pavilion
A Mercer practice

Asset Allocation

Endowment Pool

Asset Class	Minimum	Maximum	Current
Growth Assets	60.0%	90.0%	75.5%
U.S. Equity	10.0%	35.0%	33.4%
International Equity	5.0%	25.0%	17.8%
Emerging Markets Equity	0.0%	15.0%	8.4%
Total Public Equity	20.0%	70.0%	59.5%
Private Equity	0.0%	25.0%	2.5%
Private Debt	0.0%	15.0%	0.8%
Private Real Estate	0.0%	15.0%	2.8%
Growth Fixed Income	0.0%	15.0%	5.0%
Other (Liquid) Real Assets	0.0%	15.0%	5.0%
Total Private/Real Assets/Growth Fixed Income	0.0%	55.0%	16.1%
Risk Reduction Assets	10.0%	40.0%	24.5%
Defensive Fixed Income	5.0%	40.0%	11.9%
Defensive Hedge Funds	5.0%	30.0%	12.5%
Cash	--	--	0.0%

Long Term ESG Focused Pool

Asset Class	Minimum	Maximum	Current
Growth Assets	60.0%	90.0%	74.4%
U.S. Equity	20.0%	50.0%	30.8%
International Equity	10.0%	35.0%	23.0%
Emerging Markets Equity	0.0%	20.0%	11.2%
Total Public Equity	40.0%	90.0%	65.0%
Growth Fixed Income	0.0%	15.0%	5.9%
Other (Liquid) Real Assets	0.0%	10.0%	3.4%
Total Growth Fixed Income & Real Assets	0.0%	20.0%	9.3%
Risk Reduction Assets	10.0%	40.0%	25.6%
Defensive Fixed Income	10.0%	40.0%	24.8%
Global Fixed Income	0.0%	15.0%	0.8%
Cash	--	--	0.0%

Short Term Pool

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

Asset Allocation

Impact Pool

Asset Class	Minimum	Maximum	Current
Growth Assets	50.0%	90.0%	75.1%
U.S. Equity	25.0%	55.0%	54.5%
International Equity	0.0%	30.0%	19.7%
Total Public Equity	20.0%	70.0%	74.1%
Private Equity	0.0%	20.0%	0.3%
Private Debt	0.0%	20.0%	0.7%
Total Private Assets	0.0%	40.0%	1.0%
Risk Reduction Assets	10.0%	50.0%	24.9%
Defensive Fixed Income	10.0%	50.0%	21.3%
Global Fixed Income	0.0%	15.0%	0.9%
Cash	--	--	2.7%

Mid Term Pool

Asset Class	Minimum	Maximum	Current
Growth Assets	10.0%	35.0%	25.0%
U.S. Equity	5.0%	30.0%	11.2%
International Equity	4.0%	25.0%	6.6%
Emerging Markets Equity	0.0%	15.0%	2.2%
Total Public Equity	10.0%	35.0%	20.0%
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%	75.0%
Defensive Fixed Income	30.0%	90.0%	60.0%
Global Fixed Income	0.0%	30.0%	15.0%
Cash	--	--	0.0%

Long Term Index Pool

Asset Class	Minimum	Maximum	Current
Growth Assets	50.0%	90.0%	74.9%
U.S. Equity	20.0%	60.0%	41.3%
International Equity	5.0%	40.0%	23.5%
Emerging Markets Equity	0.0%	20.0%	10.1%
Total Public Equity	50.0%	90.0%	74.9%
Risk Reduction Assets	10.0%	50.0%	25.1%
Defensive Fixed Income	10.0%	50.0%	25.1%
Cash	--	--	0.0%

*Totals may not sum due to rounding

Jewish Community Foundation of San Diego - Endowment Pool

Asset Allocation & Performance (Net of Fees)

June 30, 2021



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 Portfolio	184,574,598	100.0	0.93	5.37	9.06	29.74	10.76	10.61	7.49	7.18	6.97		Jul-2008
Endowment Pool Policy Index			1.04	5.71	8.81	26.94	10.26	10.01	6.72	7.13	6.37		
CPI + 5%			1.34	3.83	6.88	10.66	7.67	7.55	6.98	6.96	6.76		
Growth Assets	139,424,382	75.5	1.00	6.55	11.88	39.05	13.66	13.89	9.70	-	-		Jun-2012
Total Public Equity	109,855,343	59.5	1.25	7.57	13.14	43.71	15.22	15.16	10.60	-	11.84		Jan-2012
MSCI AC World IMI (Net)			1.21	7.18	12.68	40.94	14.24	14.55	9.69	9.90	11.94		
Global Equity	53,738,478	29.1	1.70	8.92	13.70	43.23	16.05	16.45	11.36	-	13.30		Jul-2012
Harding Loevner Global Equity (HLMVX)	18,820,350	10.2	4.04	10.34	11.91	39.00	17.54	18.25	13.23	12.17	13.96		Jul-2012
MSCI AC World Index (Net)			1.32	7.39	12.30	39.26	14.57	14.61	9.75	9.90	11.89		
Dodge & Cox Global Stock (DODWX)	16,381,703	8.9	-0.37	8.42	20.98	54.52	12.83	14.68	8.64	10.33	12.74		Jul-2012
MSCI AC World Index Value (Net)			-1.28	4.84	14.13	38.39	8.38	9.81	5.64	6.96	8.73		
Walter Scott Global Stock (DGLRX)	18,536,425	10.0	1.62	8.05	8.30	33.53	16.72	15.70	11.63	11.45	12.75		Jul-2012
MSCI AC World Index Growth (Net)			3.98	9.98	10.29	39.69	20.40	19.15	13.66	12.67	14.86		
US Equity Composite	31,963,863	17.3	1.12	6.15	14.40	43.40	15.76	15.24	12.36	-	16.49		Jul-2012
Russell 3000 Index			2.47	8.24	15.11	44.16	18.73	17.89	13.95	14.70	15.97		
Large Cap Equity	16,032,535	8.7	2.33	8.10	12.70	34.95	17.63	15.03	12.87	-	14.31		Jul-2012
Fidelity 500 Index Fund (FXAIX)	16,032,535	8.7	2.33	8.55	15.25	40.79	18.66	17.63	14.09	14.83	2.33		Jun-2021
S&P 500			2.33	8.55	15.25	40.79	18.67	17.65	14.10	14.84	2.33		
SMID Cap Equity	6,923,212	3.8	3.51	3.97	8.17	42.06	18.31	20.11	15.92	-	16.47		Jul-2012
William Blair (WSMDX)	6,923,212	3.8	3.51	3.97	8.17	42.06	18.25	20.07	15.89	15.14	16.59		Jul-2013
Russell 2500 Growth Index			5.37	6.04	8.67	49.63	20.15	20.68	14.81	14.83	16.19		
Russell 2500 Index			1.18	5.44	16.97	57.79	15.24	16.35	11.74	12.86	13.38		
Small Cap Equity	9,008,116	4.9	-2.69	4.13	27.68	81.13	8.70	12.32	7.99	-	12.11		Jul-2012
Integrity Small-Cap Value (VSVIX)	9,008,116	4.9	-2.69	4.13	27.68	81.13	8.63	12.27	7.95	10.48	12.08		Jul-2012
Russell 2000 Value Index			-0.61	4.56	26.69	73.28	10.27	13.62	9.26	10.85	12.31		
Russell 2000 Index			1.94	4.29	17.54	62.03	13.52	16.47	11.39	12.34	14.06		

Jewish Community Foundation of San Diego - Endowment Pool

Asset Allocation & Performance (Net of Fees)

June 30, 2021



Pavilion
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Jewish Community Foundation of San Diego - Endowment Pool

Asset Allocation & Performance (Net of Fees)

June 30, 2021



Pavilion
A Mercer practice

	Allocation						Performance						Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year	Inception		
Growth Fixed Income Composite	9,158,466	5.0	0.33	2.01	1.84	9.68	-	-	-	-	-	10.21	Jun-2020
Blmbg. Barc. U.S. Corporate Investment Grade Index			1.63	3.55	-1.27	3.30	7.79	4.90	4.73	5.17	4.91		
PIMCO Income Fund Institutional Class (PIMIX)	9,158,466	5.0	0.33	2.01	1.84	9.59	5.65	5.80	5.23	6.97	10.63	Jun-2020	
Blmbg. Barc. U.S. Aggregate			0.70	1.83	-1.61	-0.34	5.34	3.03	3.28	3.39	0.27		
Private Debt Composite	1,495,852	0.8	0.00	0.00	5.37	20.33	11.16	10.12	-	-	-	9.95	Jun-2016
Blmbg. Barc. U.S. Corporate Investment Grade Index			1.63	3.55	-1.27	3.30	7.79	4.90	4.73	5.17	5.28		
Golub Capital BDC 3	561,560	0.3	0.00	0.00	0.46	-	-	-	-	-	2.70	Sep-2020	
GEMS Fund 5 International	934,292	0.5	0.00	0.00	7.68	-	-	-	-	-	23.47	Oct-2020	
Liquid Real Assets	9,144,390	5.0	-0.15	6.14	10.55	28.80	6.79	6.45	-	-	-	3.59	Jan-2015
Principal Diversified Real Asset (PDRDX)	9,144,390	5.0	-0.15	6.14	10.55	28.40	6.42	6.21	2.17	3.48	3.42	Jan-2015	
Real Assets Custom Benchmark			0.80	7.79	12.48	27.29	5.84	4.33	1.78	1.92	3.23		
Private Real Assets	5,101,656	2.8	0.00	0.00	10.06	25.89	7.41	12.59	-	-	-	12.59	Jul-2016
FTSE NAREIT Equity REIT Index			2.61	12.02	21.96	38.02	10.10	6.31	8.39	9.41	6.31		
Apollo Natural Resources II L.P.	882,319	0.5	0.00	0.00	18.12	38.04	0.58	8.14	-	-	8.14	Jul-2016	
WHI Real Estate Partners IV	1,326,000	0.7	0.00	0.00	5.03	15.68	14.21	-	-	-	13.23	Nov-2017	
Brookfield Strategic Real Estate Partners III	2,047,955	1.1	0.00	0.00	5.01	16.17	-	-	-	-	4.53	May-2019	
Apollo Natural Resources Partners III, L.P.	292,571	0.2	0.00	0.00	82.64	298.48	-	-	-	-	-436.49	Jan-2020	
Related Real Estate Fund III	552,811	0.3	0.00	0.00	1.96	-	-	-	-	-	14.96	Aug-2020	

Jewish Community Foundation of San Diego - Endowment Pool

Asset Allocation & Performance (Net of Fees)

June 30, 2021



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	45,150,216	24.5	0.72	1.79	0.98	7.91	4.09	4.31	3.49	-	-	-	Jul-2008
Defensive Fixed Income	22,020,209	11.9	0.79	1.85	-1.70	0.59	4.61	2.93	2.48	3.32	4.65	4.65	Jul-2008
Blmbg. Barc. U.S. Aggregate			0.70	1.83	-1.61	-0.34	5.34	3.03	3.28	3.39	4.09		
Fidelity U.S. Bond Index Fund (FXNAX)	22,020,209	11.9	0.79	1.85	-1.70	-0.53	5.37	2.97	3.26	3.37	-1.04	Sep-2020	
Blmbg. Barc. U.S. Aggregate			0.70	1.83	-1.61	-0.34	5.34	3.03	3.28	3.39	-1.00		
Defensive Hedge Funds	23,112,844	12.5	0.63	1.74	3.08	12.63	5.07	5.10	4.05	3.99	3.13	3.13	Jul-2008
HFRI FOF: Conservative Index			0.06	1.91	5.57	14.72	5.23	5.00	3.44	3.45	2.14		
Magnitude International Class A	11,925,687	6.5	0.78	1.67	3.29	11.81	5.79	5.70	5.12	4.99	5.25	Sep-2012	
BlackRock Tempus	864,698	0.5	1.65	1.98	3.71	-6.30	-2.31	-0.65	-1.34	1.42	0.92	Sep-2012	
HG Vora	1,539,351	0.8	0.75	4.27	10.85	30.76	9.65	11.41	8.61	11.34	10.21	Mar-2018	
HFRI Event-Driven (Total) Index			0.57	3.92	11.66	30.07	7.96	8.36	5.21	5.51	7.58		
Davidson Kempner	2,815,126	1.5	0.50	3.17	7.07	17.79	7.27	-	-	-	6.93	Apr-2018	
HFRI Fund Weighted Composite Index			0.52	4.13	10.11	27.52	8.72	7.95	5.60	5.12	8.31		
Capstone	2,523,315	1.4	-0.26	0.09	-0.13	6.61	6.67	6.29	4.69	5.02	6.86	Aug-2018	
HFRI RV: Multi-Strategy Index			0.17	2.75	6.87	14.87	5.73	5.44	4.24	4.45	5.75		
Wolverine Flagship Fund Limited	3,444,667	1.9	0.56	1.24	5.67	22.56	-	-	-	-	14.43	Mar-2020	
HFRI FOF: Conservative Index			0.06	1.91	5.57	14.72	5.23	5.00	3.44	3.45	9.53		
Cash	17,163	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 ESG Focused Pool

Asset Allocation & Performance (Net of Fees)

June 30, 2021



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	61,772,560	100.0	0.70	4.67	6.80	24.64	10.70	10.37	7.27	7.05	7.16		Jul-2003
Long Term ESG Focused Pool Policy Index			0.93	5.28	7.68	25.44	11.52	10.32	7.35	7.22	7.18		
CPI + 5%			1.34	3.83	6.88	10.66	7.67	7.55	6.98	6.96	7.31		
Growth Assets	45,943,649	74.4	0.67	5.72	10.62	37.58	13.98	14.52	9.91	-	-		Aug-2003
Total Equity	40,154,393	65.0	0.72	6.11	11.59	41.42	15.11	15.44	10.84	10.11	8.88		Aug-2003
MSCI AC World IMI (Net)			1.21	7.18	12.68	40.94	14.24	14.55	9.69	9.90	9.38		
US Equity Composite	22,173,052	35.9	1.73	5.43	13.25	43.09	16.43	15.68	12.60	-	16.63		Jul-2012
Russell 3000 Index			2.47	8.24	15.11	44.16	18.73	17.89	13.95	14.70	15.97		
Large Cap Equity	17,258,170	27.9	2.08	5.13	9.61	31.21	16.52	14.39	12.42	-	13.96		Jul-2012
Parnassus Core Equity Fund (PRILX)	8,631,735	14.0	2.01	7.44	15.16	42.64	21.38	18.02	13.97	15.30	7.44		Apr-2021
S&P 500			2.33	8.55	15.25	40.79	18.67	17.65	14.10	14.84	8.55		
iShares S&P 500 Index Fund (BSPIX)	8,626,435	14.0	2.32	8.51	15.17	40.61	18.58	17.54	13.99	14.71	8.51		Apr-2021
S&P 500			2.33	8.55	15.25	40.79	18.67	17.65	14.10	14.84	8.55		
SMID Cap Equity	4,914,882	8.0	0.54	6.54	10.85	45.58	19.22	20.66	16.30	-	16.77		Jul-2012
Boston Trust SMID Cap Fund (BTSMX)	4,914,882	8.0	0.54	5.85	16.64	43.88	13.30	15.10	11.41	-	5.85		Apr-2021
Russell Midcap Index			1.47	7.50	16.25	49.80	16.45	15.62	12.03	13.24	7.50		

Jewish Community Foundation of San Diego - Long Term ESG Focused Pool

Asset Allocation & Performance (Net of Fees)

June 30, 2021



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	10,696,117	17.3	-1.19	3.97	10.12	42.49	7.27	10.86	6.39	-	10.25		Jul-2012
MSCI EAFE (Net)			-1.13	5.17	8.83	32.35	8.27	10.28	4.96	5.89	8.34		
iShares MSCI EAFE Value ETF (EFV)	5,360,648	8.7	-2.41	3.21	11.45	33.41	3.78	7.56	1.79	3.65	3.21		Apr-2021
MSCI EAFE Value Index (Net)			-2.30	3.01	10.68	33.50	3.78	7.81	1.95	3.86	3.01		
AB Concentrated International Growth (CIGYX)	2,668,869	4.3	-0.32	8.04	7.51	33.85	13.88	15.99	-	-	8.04		Apr-2021
MSCI EAFE (Net)			-1.13	5.17	8.83	32.35	8.27	10.28	4.96	5.89	5.17		
Virtus Vontobel Foreign Opportunities Fund (JVXIX)	2,666,599	4.3	0.41	7.95	6.52	29.31	11.85	11.52	8.01	8.22	7.95		Apr-2021
MSCI AC World ex USA (Net)			-0.65	5.48	9.16	35.72	9.38	11.08	5.33	5.45	5.48		
Emerging Markets Equity	7,285,224	11.8	0.51	4.37	6.14	45.15	15.19	14.09	7.28	-	8.20		Jun-2012
MSCI Emerging Markets (Net)			0.17	5.05	7.45	40.90	11.27	13.03	6.35	4.29	7.20		
Ninety One Emerging Markets Equity Fund (ZEMIX)	7,285,224	11.8	0.51	4.76	8.70	41.47	-	-	-	-	4.76		Apr-2021
MSCI Emerging Markets (Net)			0.17	5.05	7.45	40.90	11.27	13.03	6.35	4.29	5.05		
Growth Fixed Income	3,669,844	5.9	0.33	2.00	1.83	9.60	-	-	-	-	10.16		Jun-2020
Blmbg. Barc. U.S. Corporate Investment Grade Index			1.63	3.55	-1.27	3.30	7.79	4.90	4.73	5.17	4.91		
PIMCO Income Fund Institutional Class (PIMIX)	3,669,844	5.9	0.33	2.01	1.84	9.59	5.65	5.80	5.23	6.97	10.63		Jun-2020
Blmbg. Barc. U.S. Aggregate			0.70	1.83	-1.61	-0.34	5.34	3.03	3.28	3.39	0.27		
Total Real Assets	2,119,412	3.4	0.22	5.08	9.44	27.11	6.05	5.99	0.21	-1.83	3.13		May-2009
MSCI World Core Infrastructure USD Hedged			0.23	3.69	9.60	17.16	10.29	9.89	8.60	10.37	11.63		
Lazard Global Listed Infrastructure (GLIFX)	2,119,412	3.4	0.22	4.85	8.57	12.17	6.73	9.29	8.95	11.15	4.85		Apr-2021
MSCI World Core Infrastructure USD Hedged			0.23	3.69	9.60	17.16	10.29	9.89	8.60	10.37	3.69		

Jewish Community Foundation of San Diego - Long Term ESG Focused Pool

Asset Allocation & Performance (Net of Fees)

June 30, 2021



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	15,828,911	25.6	0.78	1.88	-1.56	-0.04	4.28	2.97	2.93	-	-	Dec-2003	
Defensive Fixed Income	15,328,915	24.8	0.79	1.95	-1.60	0.58	4.73	3.28	2.62	3.36	4.73	Jul-2003	
<i>Blmbg. Barc. Global Aggregate</i>			-0.88	1.31	-3.21	2.63	4.23	2.34	1.83	2.05	3.77		
Fidelity U.S. Bond Index Fund (FXNAX)	15,328,915	24.8	0.79	1.85	-1.70	-0.53	5.37	2.97	3.26	3.37	-1.04	Sep-2020	
<i>Blmbg. Barc. U.S. Aggregate</i>			0.70	1.83	-1.61	-0.34	5.34	3.03	3.28	3.39	-1.00		
Global Fixed Income	499,996	0.8	0.00	0.00	0.00	0.00	0.03	0.60	1.23	-	-	Dec-2003	
<i>Israel Bonds</i>	499,996	0.8	0.00	0.00	0.00	0.00	0.06	0.62	1.24	1.82	3.10	Jan-2004	
Cash		-	0.0	0.00	0.00	0.00	0.00	-	-	-	-	Sep-1996	

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Jewish Community Foundation of San Diego - Long Term Index Pool

Asset Allocation & Performance (Net of Fees)

June 30, 2021



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	40,897,894	100.0	1.04	5.65	8.83	29.26	12.79	11.40	8.21	-	8.21		Jul-2014
Index Pool Policy Index			0.91	5.59	8.56	29.09	12.73	11.41	8.18	-	8.18		
CPI +5%			1.34	3.83	6.88	10.66	7.67	7.55	6.98	6.96	6.98		
Growth Assets	30,651,057	74.9	1.11	6.94	12.56	40.91	14.49	14.68	-	-	-		Jul-2014
Equity	30,651,057	74.9	1.11	6.94	12.56	40.91	14.47	14.66	9.91	-	9.91		Jul-2014
MSCI AC World IMI (Net)			1.21	7.18	12.68	40.94	14.24	14.55	9.69	9.90	9.69		
Vanguard FTSE All-Wld ex-US (VFWAX)	13,751,541	33.6	-0.56	5.33	9.38	35.88	9.78	11.17	5.67	5.67	5.67		Jul-2014
FTSE All World ex U.S. (Net)			-0.57	5.52	9.43	36.44	9.80	11.35	5.74	5.78	5.74		
Vanguard Total Stock Market (VTSAX)	16,899,516	41.3	2.54	8.28	15.24	44.33	18.76	17.90	13.99	14.73	13.99		Jul-2014
CRSP U.S. Total Market TR Index			2.55	8.29	15.25	44.35	18.76	17.91	13.96	14.69	13.96		
Risk Reduction Assets	10,246,836	25.1	0.81	1.85	-1.59	-0.29	5.24	2.92	-	-	-		Jul-2014
Fixed Income	10,246,836	25.1	0.79	1.85	-1.70	-0.43	5.32	2.96	3.42	-	3.42		Jul-2014
Blmbg. Barc. U.S. Aggregate			0.70	1.83	-1.61	-0.34	5.34	3.03	3.28	3.39	3.28		
Fidelity U.S. Bond Index Fund (FXNAX)	10,246,836	25.1	0.79	1.85	-1.70	-0.53	5.37	2.97	3.26	3.37	-1.55		Dec-2020
Blmbg. Barc. U.S. Aggregate			0.70	1.83	-1.61	-0.34	5.34	3.03	3.28	3.39	-1.47		
Cash	-	0.0	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)

June 30, 2021



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	13,935,292	100.0	1.18	5.44	8.29	24.95	12.46	-	-	-	-	-	11.08	Aug-2017
Impact Investment Pool Policy Index			1.24	5.73	8.03	24.41	11.25	-	-	-	-	-	9.88	
CPI +5%			1.34	3.83	6.88	10.66	7.67	7.55	6.98	6.96	7.83			
Growth Assets	10,471,894	75.1	1.53	7.09	11.58	36.03	15.94	-	-	-	-	-	14.47	Jul-2017
Public Equity	10,326,728	74.1	1.55	7.20	11.82	36.78	16.34	-	-	-	-	-	15.11	Aug-2017
MSCI AC World IMI (Net)			1.21	7.18	12.68	40.94	14.24	14.55	9.69	9.90	12.98			
US Public Equities	7,590,357	54.5	2.07	7.77	14.03	39.72	18.57	-	-	-	-	-	17.36	Aug-2017
S&P 500			2.33	8.55	15.25	40.79	18.67	17.65	14.10	14.84	17.38			
Jewish Advocacy Strategy	7,590,357	54.5	2.07	7.83	14.10	39.80	18.59	17.92	13.87	14.80	17.38			
S&P 500			2.33	8.55	15.25	40.79	18.67	17.65	14.10	14.84	17.38			
International Equities	1,722,792	12.4	-1.10	4.22	6.69	28.52	9.20	-	-	-	-	-	7.55	Aug-2017
MSCI EAFE ESG Leaders Index			-1.18	4.88	7.71	30.67	10.02	10.89	6.12	7.13	8.41			
Pax MSCI EAFE	1,722,792	12.4	-1.01	4.33	6.80	28.61	9.28	9.89	5.04	6.27	7.62			
MSCI EAFE ESG Leaders Index			-1.18	4.88	7.71	30.67	10.02	10.89	6.12	7.13	8.41			
Israeli Equities	1,013,578	7.3	2.37	8.17	6.60	45.58	15.90	-	-	-	-	-	13.21	Aug-2017
BlueStar Israel Global Index TR Net			2.28	8.08	6.09	45.35	16.11	13.78	7.78	-	13.14			
VanEck Bluestar ETF (ISRA)	1,013,578	7.3	2.37	8.17	6.60	45.58	15.90	13.69	7.66	-	13.21			
BlueStar Israel Global Index TR Net			2.28	8.08	6.09	45.35	16.11	13.78	7.78	-	13.14			
Private Equity	45,166	0.3	0.00	0.00	-9.67	-	-	-	-	-	-	-		Aug-2017
SJF Ventures V, LP	45,166	0.3	0.00	0.00	-9.67	-	-	-	-	-	-	-	-9.67	Jan-2021
Private Debt	100,000	0.7	0.00	0.00	0.00	0.00	-	-	-	-	-	-	0.00	Feb-2019
Mission Driven Finance	100,000	0.7	0.00	0.00	0.00	0.00	-	-	-	-	-	-	0.00	Mar-2019

Jewish Community Foundation of San Diego - Impact Investment Pool

Asset Allocation & Performance (Net of Fees)

June 30, 2021



Pavilion
A Mercer practice

	Allocation						Performance						Inception	Inception Date
	Asset \$	%	1 Month	QTD	CYTD	1 Year	3 Year	5 Year	7 Year	10 Year				
Risk Reduction Assets	3,463,398	24.9	0.13	0.80	-0.69	-0.11	3.55	-	-	-	-	-	2.26	Jul-2017
Defensive Fixed Income	2,968,379	21.3	0.15	0.94	-0.70	0.20	4.37	-	-	-	-	-	3.01	Aug-2017
Blmbg. Barc. Intermed. U.S. Government/Credit			0.08	0.98	-0.90	0.19	4.70	2.63	2.73	2.76	3.30			
Breckinridge	1,409,467	10.1	0.17	1.13	-0.89	0.34	4.80	2.68	2.90	3.06	3.34			Aug-2017
Blmbg. Barc. Intermed. U.S. Government/Credit			0.08	0.98	-0.90	0.19	4.70	2.63	2.73	2.76	3.30			
CRA Qualified Investment Institutional (CRANX)	1,558,912	11.2	0.04	0.78	-0.53	0.11	3.81	2.10	2.55	2.64	4.15			Oct-2018
Blmbg. Barc. Intermed. U.S. Government/Credit			0.08	0.98	-0.90	0.19	4.70	2.63	2.73	2.76	5.05			
Israeli Debt	119,818	0.9	0.07	0.04	-0.24	-0.22	0.83	-	-	-	-	-	-0.15	Sep-2017
Israel Bonds	119,818	0.9	0.07	0.04	-0.24	-0.22	0.83	-	-	-	-	-	-0.15	Sep-2017
Cash	375,202	2.7	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)

June 30, 2021



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	29,800,481	100.0	0.66	2.77	2.26	10.23	7.31	5.78	4.48	4.50	5.24		Jul-2003
Mid Term Pool Policy Index			0.72	3.03	1.75	8.06	7.30	5.45	4.47	4.78	5.45		
Growth Assets	7,452,275	25.0	1.45	7.20	11.02	34.58	13.88	13.37	9.07	-	-		Aug-2003
Total Equity	5,967,410	20.0	1.85	7.47	11.07	35.98	15.43	14.99	11.05	10.73	9.15		Aug-2003
MSCI AC World IMI (Net)			1.21	7.18	12.68	40.94	14.24	14.55	9.69	9.90	9.38		
Global Equity	3,900,735	13.1	1.32	7.11	10.75	34.59	13.15	14.44	9.49	-	10.84		Sep-2012
Harding Loevner Global Equity (HLMVX)	2,128,071	7.1	4.04	10.34	11.91	39.00	17.54	18.25	13.23	12.17	13.83		Sep-2012
MSCI AC World Index (Net)			1.32	7.39	12.30	39.26	14.57	14.61	9.75	9.90	11.68		
Tweedy Browne Worldwide High Dividend (TBHDX)	1,772,664	5.9	-1.88	3.18	8.99	27.03	6.31	8.73	4.05	5.96	6.48		Sep-2012
MSCI World Value (Net)			-1.39	4.71	14.72	37.91	8.43	9.82	5.90	7.63	9.10		
MSCI World (Net)			1.49	7.74	13.05	39.04	14.99	14.83	10.16	10.65	12.31		
Emerging Markets Composite	418,668	1.4	4.89	8.01	5.75	-	-	-	-	-	30.18		Sep-2020
Touchstone Sands Cptl Emerg Mkts Gr Inst (TSEGX)	418,668	1.4	4.89	8.01	5.75	50.91	20.78	19.20	11.71	-	26.87		Sep-2020
MSCI Emerging Markets (Net)			0.17	5.05	7.45	40.90	11.27	13.03	6.35	4.29	26.55		
US Equity	1,648,007	5.5	2.33	8.10	12.70	34.90	17.59	15.01	12.86	-	14.09		Aug-2012
Fidelity 500 Index Fund FXAIX	1,648,007	5.5	2.33	8.55	15.25	40.79	18.66	17.63	14.09	14.83	2.33		Jun-2021
S&P 500			2.33	8.55	15.25	40.79	18.67	17.65	14.10	14.84	2.33		
Large Blend Median			1.90	8.07	15.04	40.61	17.63	16.83	12.95	13.80	1.90		
Total Real Assets	1,484,866	5.0	-0.15	6.14	10.55	28.40	6.41	6.21	0.36	-	-1.69		Sep-2012
Real Assets Custom Benchmark			0.80	7.79	12.48	27.29	5.84	4.33	1.78	1.92	1.93		
Principal Diversified Real Asset (PDRDX)	1,484,866	5.0	-0.15	6.14	10.55	28.40	6.42	6.21	2.17	3.48	3.42		Jan-2015
Real Assets Custom Benchmark			0.80	7.79	12.48	27.29	5.84	4.33	1.78	1.92	3.23		

Jewish Community Foundation of San Diego - Mid Term Pool

Asset Allocation & Performance (Net of Fees)

June 30, 2021



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	22,348,205	75.0	0.39	1.33	-0.50	3.32	5.35	3.33	3.03	-	-	-	Jun-2003
Defensive Fixed Income	17,886,919	60.0	0.58	1.64	-0.59	2.85	5.23	3.32	2.98	3.27	4.41	-	Jul-2003
Blmbg. Barc. U.S. Aggregate			0.70	1.83	-1.61	-0.34	5.34	3.03	3.28	3.39	4.03		
Fidelity U.S. Bond Index Fund (FXNAX)	11,180,787	37.5	0.79	1.85	-1.70	-0.53	5.37	2.97	3.26	3.37	-1.04		Sep-2020
Blmbg. Barc. U.S. Aggregate			0.70	1.83	-1.61	-0.34	5.34	3.03	3.28	3.39	-1.00		
BlackRock Strategic Income (BSIKX)	6,706,132	22.5	0.21	1.08	1.30	8.45	5.43	4.70	3.49	3.86	4.97		May-2018
Blmbg. Barc. U.S. Aggregate			0.70	1.83	-1.61	-0.34	5.34	3.03	3.28	3.39	5.25		
Global Fixed Income	4,461,286	15.0	-0.36	0.06	-0.18	5.02	4.63	-	-	-	4.23	-	Mar-2018
PIMCO Global Bond (PGBIX)	4,461,286	15.0	-0.35	0.06	-0.18	4.95	4.53	3.61	4.08	4.77	4.15		Mar-2018
Blmbg. Barc. Global Aggregate Index (Hedged)			0.49	0.98	-1.52	0.07	4.59	2.98	3.60	3.87	4.44		
Cash	-	0.0	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)

June 30, 2021



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	54,804,118	100.0	0.00	0.01	0.03	0.10	1.41	1.13	0.91	0.71	1.40		Jul-2003
Short Term Pool Policy Index			0.00	0.00	0.02	0.09	1.34	1.17	0.87	0.63	1.30		
Dreyfus Treasury & Agency Cash Mgmt. (DTRXX)	25,291,262	46.1											
Dreyfus Treasury & Agency Cash Mgmt. (DTRXX)	25,291,262	46.1	0.00	0.00	0.01	0.03	1.15	0.99	0.72	0.50	1.19		Jul-2003
UBS Cash Equivalents	6,304,305	11.5											
UBS Cash Equivalents	6,304,305	11.5	0.00	0.00	0.00	0.04	0.82	0.71	0.52	-	0.47		Oct-2013
UBS Short-Term Investments	23,208,551	42.3											
UBS Short-Term Investments	23,208,551	42.3	0.00	0.02	0.07	0.20	1.77	1.35	1.14	0.94	0.99		Feb-2009

• Estimated Yield as of 06/30/2021: 0.09%.

- 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: August 6, 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 July 2021

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

San Marcos Community Foundation

Beginning Balance: 1,554,854.85

Apply Date	Descr.	Expense/DR	Income/CR
07/30/2021	Dividends	0.00	1,015.78
07/30/2021	Realized Gain	0.00	676.71
07/30/2021	Unrealized Gain	0.00	4,587.92
07/30/2021	Unrealized Gain	0.00	2,222.72
07/30/2021	Custodian Fee	77.74	0.00
07/30/2021	Consultant Fee	64.79	0.00
07/30/2021	Foundation Fee	530.09	0.00
		672.62	8,503.13

San Marcos Community Foundation

Ending Balance: 1,562,685.36

S.M. Community Found - Now & Forever	Beginning Balance:	6,588.53
Apply Date Descr.	Expense/DR	Income/CR
07/30/2021 Dividends	0.00	3.79
07/30/2021 Realized Gain	0.00	0.70
07/30/2021 Unrealized Gain	0.00	43.83
07/30/2021 Custodian Fee	0.33	0.00
07/30/2021 Consultant Fee	0.27	0.00
07/30/2021 Foundation Fee	2.25	0.00
	2.85	48.32
S.M. Community Found - Now & Forever	Ending Balance:	6,634.00



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

FUND STATEMENT

**San Marcos Community Foundation Fund
For the Quarter Ending 6/30/2021**



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 6/30/2021

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.



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San Diego, CA 92123
(858) 279-2740 tel
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www.jcfsandiego.org

San Marcos Community Foundation Fund
Fund ID: Sanm
For the Quarter Ending 6/30/2021

ASSETS AND LIABILITIES

Market Value as of 06/30/2021

Cash	\$ 2,520.64
Long Term Pool	776,148.22
Endowment Pool	776,185.99
Total Assets	\$ 1,554,854.85

Liabilities and Fund Balance

Fund Balance	\$ 1,554,854.85
Total Liabilities and Fund Balance	\$ 1,554,854.85



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San Marcos Community Foundation Fund
Fund ID: Sanm
For the Quarter Ending 6/30/2021

FUND ACTIVITY SUMMARY

	Current Period	Year-To-Date
	04/01/2021 - 06/30/2021	07/01/2020 - 06/30/2021
BEGINNING FUND BALANCE	\$ 1,477,350.53	\$ 1,222,198.62
Contributions		
Additions	\$ 0.00	\$ 0.00
Total Contributions	<hr/> \$ 0.00	<hr/> \$ 0.00
Investment Activity		
Interest & Dividends	\$ 4,064.24	\$ 18,731.10
Realized Gains (Losses)	2,965.43	7,070.87
Unrealized Gains (Losses)	72,452.69	314,319.39
Investment Expenses	(416.06)	(1,523.26)
Total Investment Activity	<hr/> \$ 79,066.30	<hr/> \$ 338,598.10
Disbursements		
Foundation Support	(1,561.98)	(5,941.87)
Total Disbursements	<hr/> \$ (1,561.98)	<hr/> \$ (5,941.87)
Net Change	77,504.32	332,656.23
ENDING FUND BALANCE	<hr/> <hr/> \$ 1,554,854.85	<hr/> <hr/> \$ 1,554,854.85



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 6/30/2021**

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

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.



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S.M. Community Found - Now & Forever Fund
Fund ID: Sanma
For the Quarter Ending 6/30/2021

ASSETS AND LIABILITIES

Market Value as of 06/30/2021

Cash	\$ 17.34
Long Term Pool	6,571.19
Total Assets	\$ 6,588.53

Liabilities and Fund Balance

Fund Balance	\$ 6,588.53
Total Liabilities and Fund Balance	\$ 6,588.53

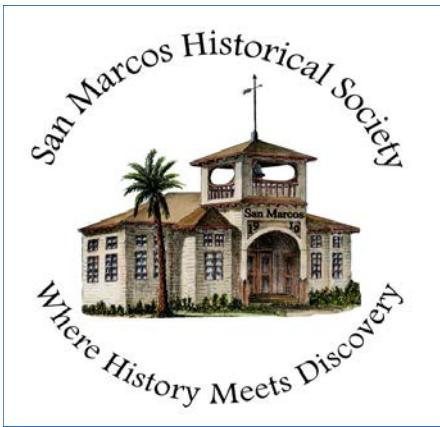


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S.M. Community Found - Now & Forever Fund
Fund ID: Sanma
For the Quarter Ending 6/30/2021

FUND ACTIVITY SUMMARY

	Current Period		Year-To-Date	
	<u>04/01/2021 - 06/30/2021</u>		<u>07/01/2020 - 06/30/2021</u>	
BEGINNING FUND BALANCE	\$	6,289.01	\$	5,276.34
Contributions				
Additions	\$	0.00	\$	0.00
Total Contributions	\$	0.00	\$	0.00
Investment Activity				
Interest & Dividends	\$	25.29	\$	102.30
Realized Gains (Losses)		2.05		6.03
Unrealized Gains (Losses)		280.59		1,235.89
Investment Expenses		(1.76)		(6.52)
Total Investment Activity	\$	306.17	\$	1,337.70
Disbursements				
Foundation Support		(6.65)		(25.51)
Total Disbursements	\$	(6.65)	\$	(25.51)
Net Change		299.52		1,312.19
ENDING FUND BALANCE	\$	<u>6,588.53</u>	\$	<u>6,588.53</u>



San Marcos Historical Society & Heritage Park
Walnut Grove Park
1952 Sycamore Drive San Marcos, CA 92069
760-744-9025 sanmarcoshistory@att.net
www.smhistory.org

August 12, 2021

Dear San Marcos Community Foundation Committee:

The San Marcos Historical Society has been a thankful recipient of the SMCF grant funds over the years and appreciate the benefits made possible through your efforts. Which is why I would like to bring forth a proposal to your committee for consideration.

Currently there are at least seven historical structures in San Marcos that have been designated as historically relevant to our city and are worthy of being preserved as long as possible because of their significance. All of these structures are in need of upkeep and maintenance on an ongoing basis. I am hoping that the SMCF will help create an Historical Preservation Endowment Fund to be utilized for the protection and preservation of these structures. My plan is to be very involved in seeking out contributions to establish funds for this endowment, and feel we would get a great deal of community support.

I am hoping to speak with your group at the next meeting in August and ask that this issue be placed on the agenda for the August 17th meeting.

Thank you for your consideration. I look forward to expanding on this proposal at your meeting.

Sincerely, Tanis Brown
President, San Marcos Historical Society

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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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.
American Academy of Pediatrics - California Chapter 3 (AAP-CA3)	\$1,500	Mini	2/16/2021	Reach Out and Read San Diego (RORSD)	Funds will help 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) Will serve 300 residents.
Palomar Family Counseling Service inc.	\$1,260	Mini	2/16/2021	Technology Upgrades (Adobe License)	Funds will help provide safe and secure online processing of submitting information. Will serve 50 residents.
Brother Benno Foundation	\$5,500	Regular	2/16/2021	Brother Benno Appliances	Funds will replace appliances at one of the sober living homes. Will serve 45 residents.

Classics 4 Kids	\$2,500	Regular	2/16/2021	Equal Access to Music Education in San Marcos	Funds will expand the popular musician "Meet & Greets" for Zoom classrooms. Will serve 744 residents.
Urban Corps of San Diego County	\$5,000	Regular	2/16/2021	Urban Corps North County Center Building Sign	Funds will assist with cost of the building sign from an Escondido vendor (Building locates in Escondido near Sprinter Station. Will serve 20 residents.
Canine Companions for Independence	\$1,454	Mini	5/12/2021	Lighting Improvements	Funds will improve lighting in public restroom used by clients, and improve lighting in rooms used by clients during their two weeks of training with their service animals. Will serve 24 residents.
Girl Scouts San Diego	\$1,000	Mini	5/12/2021	Girl Scout San Diego Membership Initiative for San Marcos	Funds will provide uniforms, program materials, and park space for K-5 girls at two low-income San Marcos schools, with leadership provided by trained CSUSM student volunteers. Will serve 50-60 residents.
REINS Therapeutic Horsemanship Program	\$500	Mini	5/12/2021	San Marcos Student Health Development Scholarships	To provide scholarships for children with disabilities in lower-income families seeking therapeutic horsemanship. Will serve 21 residents.
Big Brothers and Big Sisters San Diego County	\$2,000	Regular	5/12/2021	Mentoring Programs for At-Promise Youth in San Marcos	To support long-term mentoring relationships between carefully matched and trained adults, and at-promise young people (7-18 years old). Will serve 25-30 residents.
Feeding San Diego	\$4,000	Regular	5/12/2021	Mobile Pantry in San Marcos	To provide nutritious food to low-income people in San Marcos at community locations twice per month, avg. 27 lbs. each time. 55% of food is fresh produce. San Marcos is the largest of 17 mobile pantry distribution sites, with a 50% increase of need due to Covid-19. The need continues to grow. Will serve 1,230 residents.
Mama's Kitchen	\$1,500	Regular	5/12/2021	Home-Delivered Meal Service - San Marcos	To provide medically-tailored meals to people dealing with significant health issues such as cancer, HIV/AIDS, congestive heart failure, etc. Three meals per day plus snacks are provided, along with nutritional guidance. Will serve 30 residents.
Palomar College Foundation	\$1,500	Regular	5/12/2021	Covid-19 Equity Program for San Marcos Students in Higher Education	Support of low-income students to study remotely due to Covid19. Funds for refurbished laptops @\$100 each, internet connections, and other tech. Will serve 100 residents.
Voices for Children	\$1,500	Regular	5/12/2021	Court Appointed Special Advocates (CASA)	To recruit, train, match, and support volunteers to serve as Court Appointed Special Advocates for foster youth. Currently 23 San Marcos residents are CASAs, supporting children. Will serve 20 residents.
CharityWings	\$1,500	Mini	7/7/2021	ArtForward	To support the ArtForward program whose purpose is to elevate visual artist by commissioning, promoting and selling new works to support related non-profits and fund future local commissions. Will serve 100 residents.
Total Grants Awarded FY 20/21	\$71,714				

Summer Quarter Grant Requests 2021-22

Asset Balance on 6/30/2021: \$1,554,855
 Total Available for Distribution for FY 2021-22: \$62,194 - \$77,743
 Total FY 2021-22 Distributions Year to Date:
 Total Funds Available for Quarter if Awarding Grants at 4% of Assets: \$ 15,549
 Total Funds Available for Quarter if Awarding Grants at 5% of Assets: \$ 19,436

Nonprofit	Program	# San Marcos Residents Served	Summary	Lead	Request	Recommend	Approved
			Mini-grants				
Charity Wings	Art Forward	100	To support the ArtForward program whose purpose is to elevate local visual artists by commissioning, promoting, and selling new works or support related non-profits and fund future local commissions.	cg	\$1,500	\$1,500	
American Academy of Pediatrics - CA3	reach out and read san diego (RORSD)	2000	To fund their delivery RORSD program to vulnerable young children, ages two months to five years of age.	cg	\$1,500	\$1,500	
			Regular Grants				
Meals On Wheels SD Cty	Senior nutrition and safety in San Marcos	150	To fund the cost of food and packaging 4,444 meals to be delivered to homes of food insecure, at risk seniors in San Marcos.	cg	\$10,000	\$4,000	
Outside the Lens	Cameras in Communities	20	Cameras in Communities" program that supports vulnerable youth population with innovative digital media arts programming.	cg	\$5,000	\$3,000	
Coastal Roots Farm	Work with San Marcos LEAP	165	To support an environmental education initiative with equitable access to equality, outdoor environmental learning opportunities. Funds will cover costs of supplies, materials, staffing, and maintenance for outdoor learning spaces.	cg	\$6,000	\$5,000	
			Totals		\$24,000	\$15,000	\$0

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

Project Name: ArtForward	Total # of people served: 100	Amount Requested: \$ 1,500
Date Submitted: 6/15/2021	Total # of San Marcos residents served: 100	

Non-Profit Organization Name and Address, Website CharityWings, dba Gather (remote, Southern California) https://gather.charitywings.org/ https://www.facebook.com/groups/gathergivebackcreate	Contact Person – Name, Title & Phone, email Elena Lai Etcheverry Founder/Executive Director 619-850-3777 GatherArtForward@gmail.com
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Briefly describe your request for funds (to be expanded upon in narrative for regular grant):

ArtForward is a new “pay-it-forward” program. Our purpose is to elevate local visual artists by commissioning, promoting, and selling new works to support related non-profits and fund future local commissions. We commission new works of art and then re-invest the revenue to commission new work from local artists. Commissions range from \$150 - \$500 with a minimum of six artists. Each exhibition is inspired by a meaningful cause to build connections between artists and our community. Our first exhibition is Ocean Conservation and we are partnered with Surfrider's San Diego Chapter. This exhibition will celebrate our oceans and highlight how we can make more sustainable choices, e.g. upcycling activities and committing to decrease use of single-use plastics.

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

ArtForward is commissioning artists from San Marcos, Carlsbad, and surrounding areas. The opening reception will be held at the San Marcos business North City, and will be open to all residents at no cost. This event will include up-cycling activities and demonstrate ways to replace single-use plastics with other reusable options.

Success of this program will allow us to continue to commission local artists from San Marcos, and the surrounding areas, support local business, and connect the community to local non-profits and their impact.

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: 6/01/2021

Date by which funds will be expended: 9/01/2021

Signature of President or Authorized Officer

6/15/21

Name, Title

Date

Program Coordinator, Authorized Officer

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)

<u>Artist 1: Kate Joiner</u>	\$ <u>400.00</u>
<u>Artist 2: Charlie Hoesly</u>	\$ <u>180.00</u>
<u>Artist 3: Lana Sylber</u>	\$ <u>150.00</u>
<u>Artist 4: Nathan Gibbs</u>	\$ <u>500.00</u>
<u>Artist 5: Danielle Donaldson</u>	\$ <u>400.00</u>
<u>Artist 6: Amy Burkman, live painting</u>	\$ <u>1500.00</u>
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____

Total budget for this PROJECT: \$ 3,130.00

Grant Request Amount: \$ 1,500.00
(*Mini-grants not to exceed \$1,500, Regular grants not to exceed \$10,000.*)

Is this a challenge grant? Could it be?

Please list any other funding sources for this project.

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

\$ <u>750.00</u>	DecoArt	(P) <u> </u>
\$ <u> </u>	(Name of source) <u> </u>	** <u> </u>
\$ <u> </u>	(Name of source) <u> </u>	** <u> </u>
\$ <u> </u>	(Name of source) <u> </u>	** <u> </u>

The Ocean

is a thing to be cherished

Pop Up Art Show

Benefitting



Saturday, July 24
5pm – 8pm

Location:

The Plaza at North City
San Marcos, CA

Free Admission. Opening Reception and Fundraiser featuring
original artwork and prints by artists

Kate Joiner, Danielle Donaldson, Nathan Gibbs, Charlie Hoesly
and Lana Sylber.

Special Guest Speed Painting performance
by Amy Burkman



www.gather.charitywings.org



California Chapter 3

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www.aap.org



San Diego & Imperial Counties
INCORPORATED IN CALIFORNIA



American Academy of Pediatrics

DEDICATED TO THE HEALTH OF ALL CHILDREN®

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

President – Nathan McFarland, MD

Neighborhood Healthcare

Dr. McFarland is a practicing med-peds physician at
Neighborhood Healthcare.

Vice President – Liza Suh, MD

Kaiser Permanente, San Diego

Dr. Suh is a practicing pediatrician at Kaiser Permanente.

Secretary- 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.

Treasurer – Sabrina Perrino, MD

Kaiser Permanente, San Diego

Dr. Perrino is a practicing pediatrician at Kaiser Permanente.

Past 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.

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.

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: 7/9/2021	Total # of people served: 114,000 Total # of San Marcos residents served: 2000	Amount Requested: \$ 1,500
Non-Profit Organization Name and Address, Website American Academy of Pediatrics, CA Chapter 3 (AAP-CA3) (P.O. Box 22212 San Diego, CA 92192-2212 http://www.aapca3.org , www.rorsd.org		Contact Person – Name, Title & Phone, email Tara Milbrand, Associate Director, AAP-CA3, Project Director, Reach Out and Read San Diego 858-361-4644, 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 our clinic: TrueCare/San Marcos Health Center in San Marcos. We are the only early literacy program proven to build early learning skills among disadvantaged children using their pediatrician as the vehicle. When children ages 2 months to 5 years come for their well-child checkup, they receive a book from their pediatrician who teaches the parent how to use that book as a teaching tool. RORSD is different from other book “giveaway” programs – we provide the tool (book) and deliver the message directly to the parent: how to use the tool in the early learning process. AAP-CA3, through RORSD, seeks to improve the well-being and potential of children by providing opportunities of early literacy using parent and pediatrician support by advising parents of the impact of daily family reading – critical to educational and mental success of all children. Shared reading builds children's language and cognitive skills, so they enter kindergarten better prepared to read, learn and succeed, all early skills for successful, long term education, lifelong success and becoming community contributors. A mini-grant of \$1,500 will provide books to over 300 children and support program delivery to their parents.

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

Families are turning to their trusted 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 the TrueCare clinic 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. **At this time, annually, 1400 books are distributed to children at this clinic alone—that's 1400 families impacted by RORSD!** Finally, the RORSD model is universal and adaptable for all families; for caregivers with limited literacy, for children with developmental disabilities, and for families from a wide-range of cultural and economic backgrounds. With accumulating research on the impact of our program, we can envision a world in which every child has the warm, and developmentally powerful experience of reading with a loving adult every day, be better prepared to start Kindergarten and be successful in life.

Please attach the following items.

Both Mini-Grant & Regular:

1. Budget for request (use SMCF Budget Worksheet)
2. Annual Operating budget for the organization or unit
3. Federal & State Tax ID numbers
4. Board of Directors listing with affiliations

5. Regular Grants Only:

- a. 1-2 page narrative
- b. First 2 pages of Federal 990
- c. Most recent year-end Statement or Audit including any management letters associated with Audit.
- d. Signature of President or Authorized Officer on Application
- e. Optional: letters of support

Expected date project will begin/end: 10/1/2021

Date by which funds will be expended: 6/30/2022

Signature of President or Authorized Officer



Meredith H. Kennedy, Executive Director 07/08/2021

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)

<u>326 new, children's books @ \$2.45 each</u>	<u>\$ 800.00</u>
<u>RORSD provider training and technical support</u>	<u>\$ 700.00</u>
Total budget for this PROJECT:	\$211.775

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

Please list any other funding sources for this project.

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

2021 Committed, unconditional funds:

06/18/2021	10,000.00	Grant	Bravo Foundation
06/10/2021	2,500.00	Grant	CJ Stafford and Dot Stafford Memorial Trust
05/10/2021	1,000.00	Grant	Naval Officers' Spouses' Club San Diego (NOSC)
05/10/2021	500.00	Grant	Littman Family Fund
04/30/2021	1,850.00	Grant	Pratt Memorial Fund
04/26/2021	1,000.00	Grant	Coastal Community Foundation/Encinitas Fund
04/26/2021	5,000.00	Grant	Boys and Girls Club Foundation
03/22/2021	10,000.00	Grant	Board of Supervisors-Co of San Diego D5
03/08/2021	5,000.00	Grant	Hunter Industries
03/03/2021	10,000.00	Grant	Price Philanthropies Foundation
02/17/2021	1,500.00	Grant	San Marcos Community Foundation
01/11/2021	10,000.00	Grant	Board of Supervisors-Co. of San Diego, D1

PENDING - We have over \$100,000 pending/open grant applications including these and multiple smaller requests:

Dr. Seuss Foundation \$10,000
Billingsley Foundation \$20,000
Marian and Pink Happ \$10,000
Ruth Anderson Wheeler & Henry O.Wheeler \$10,000
Zable Foundation \$10,000
Rhynard Family Foundation (2 applications) total \$26,000
Dr.Scholl Foundation \$10,000

American Academy of Pediatrics, CA Chapter 3

Profit & Loss Budget Overview

July 2020 through June 2021

Jul '20 - Jun 21

Ordinary Income/Expense	Jul '20 - Jun 21
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

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Chapter Website

www.aapca3.org



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

President – Nathan McFarland, MD Neighborhood Healthcare

Dr. McFarland is a practicing med-peds physician at Neighborhood Healthcare.

Vice President – Liza Suh, MD Kaiser Permanente, San Diego

Dr. Suh is a practicing pediatrician at Kaiser Permanente.

Secretary- 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.

Treasurer – Sabrina Perrino, MD Kaiser Permanente, San Diego

Dr. Perrino is a practicing pediatrician at Kaiser Permanente.

Past 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.

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.

AAP Headquarters

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

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.

RECEIVED
U.S. POSTAL SERVICE
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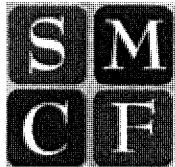
AMERICAN ACADEMY OF PEDIATRICS
CALIFORNIA CHAPTER 3
AMERICAN ACADEMY OF PEDIATRICS CH 3
PO BOX 22212
SAN DIEGO CA 92192

Sincerely yours,

Michele M. Sullivan

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

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

Project Name: Senior Nutrition & Safety in San Marcos Date Submitted: 6/23/21	Total # of people served: 4,252 Total # of San Marcos residents served: 150	Amount Requested: \$10,000
Non-Profit Organization Name and Address, Website Meals on Wheels San Diego County 2254 San Diego Avenue, Ste 200 San Diego, Ca 92110 www.meals-on-wheels.org		Contact Person – Name, Title & Phone, email Ali Duarte Development Manager of Grants 619-278-4012 aduarte@meals-on-wheels.org

Briefly describe your request for funds (to be expanded upon in narrative for regular grant):
Funds will be used for food and packaging for 4,444 meals to be delivered to the homes of food insecure at-risk seniors in San Marcos. Meal deliveries will be accompanied by social visits, safety checks, and care navigation with referrals to other service providers if necessary. All seniors, regardless of ability to pay, will be offered a minimum of 60% subsidy on service costs, with those in extra financial need offered additional subsidies.

Briefly describe the significance of your request to the San Marcos community:
MOWSDC continues to be the only organization in San Diego County that delivers up to two meals a day to the homes of seniors who are no longer mobile for every day of the week including holidays. The senior population continues to grow in the City of San Marcos and is predicted to increase by 134% between 2012 and 2050 (SANDAG). A significant body of research demonstrates that food insecurity, isolation, and financial strain lead to poor health outcomes across the senior population and is estimated to be responsible for up to 40% of an individual's health outcomes and healthcare costs. Regular access to food reduces healthcare spending, improves health, and reduces the likelihood of nursing home use.

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: 10/1/2021 Date by which funds will be expended: 9/30/2022 Signature of President or Authorized Officer Brent Wakefield, President & CEO Date 6/23/2021
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	

Mission Statement

Meals on Wheels San Diego County's (MOWSDC) mission is to support the independence and well-being of seniors. Many seniors experience chronic illnesses and disabilities making activities of daily living difficult. In many cases, seniors will become temporarily and/or permanently homebound. Becoming homebound prevents seniors from performing the most basic activities of daily living such as obtaining food, healthcare, support services, and engagement in social activities. MOWSDC is part of the community safety net serving older adults in the home with care services that include the delivery of up to two fresh meals a day by a caring individual accompanied by social visits, safety checks, and care navigation with referrals to other social service providers if necessary.

MOWSDC serves all of San Diego County, including the 3,049 square miles of rural and unincorporated areas. Of all seniors served by MOWSDC, 98% are considered extremely-low to low income according to the income guidelines by the Department of Housing and Urban Development (HUD) for all cities in San Diego County. MOWSDC subsidizes 60% of the costs for meals, delivery, and other services provided, regardless of a senior's ability to pay. Further subsidies are provided for seniors who are experiencing severe financial difficulties. For MOWSDC's Fiscal Year 2020 (Oct. 1, 2019– Sept. 30, 2020), MOWSDC served over 4,252 unduplicated homebound seniors throughout San Diego County with 561,928 meals, daily safety checks and social visits, including care navigator support and follow-up care, using 3,292 trained volunteers. There was a total of 1067 wellness alerts placed for 523 clients (15% of all clients) and 225 referrals were made.

Needs Assessment

The San Diego County Senior Health Report prepared by the County of San Diego Health and Human Services Agency (2015) continues to indicate the number of seniors aged 65 and older living in San Diego will double between 2010 and 2030. Most notable, is the fact that adults 85 years and older are the fastest growing age group. In the City of San Marcos the number of adults 85 years and older is predicted to increase by 134% between 2012 and 2050 (SANDAG). This is significant because 1 in 6 seniors is threatened by hunger and 1 in 4 seniors live alone. The unique and elevated risk of malnutrition and social isolation for older adults has been exacerbated amid social distancing and other safety measures needed to respond to the COVID-19 pandemic. MOWSDC experienced a 40% increase in services in response to the COVID-19 outbreak. The demand continues, and we are keeping up while securing the safety of both our clients and volunteers.

In-home meal delivery breaks isolation, identifies health risks sooner, and provides an affordable option for regular nutrition. The results of hunger and isolation make older adults more susceptible than any other age group to illness, disease, and physical and emotional health issues. Likewise, older adults struggle with the basic expenses needed to age independently with dignity in their own homes. Economic insecurity, in particular, in San Diego County, is caused by the high costs of basic necessities and inadequate income. A lack of adequate income forces older adults to make untenable choices, like deciding between filling a prescription or buying healthy food. The projected growth and the current needs of older adults in San Diego County makes addressing the more complex needs of older adults an important issue.

Our Change in Condition and Care Navigator role has significantly enhanced the organization's ability to react to changing conditions in seniors' physical and mental state or environment before a harmful health event can occur. Our ability to respond in real-time can ultimately contribute to a more effective relationship between medical and community-based service providers, improving outcomes for seniors,

Meals on Wheels San Diego County – Grant Narrative

and reducing costs in healthcare. Meals on Wheels America reports that 9 out of 10 recipients say Meals on Wheels improves their health and helps them feel more secure. MOWSDC is one of the only organizations that provides this comprehensive, relationship-based service at an affordable cost with daily meal delivery that includes weekends and holidays. Continuation of this program will benefit newly identified at-risk seniors in San Marcos in need of this service.

Project Details

MOWSDC has one primary service - to provide the home delivery of nutritious meals accompanied by daily safety checks, social visits, care navigator support and follow-up care. MOWSDC serves all of San Diego County, including the 3,049 square miles of rural and unincorporated areas. MOWSDC provides delivered meals to clients Monday-Saturday (Sunday meals delivered with Saturday meals), including holidays. All of the meals are reduced-sugar,-sodium, and –fat and include a healthy Latino Cuisine, easy-to-chew, renal-friendly, and gluten-friendly menu options. In partnership with the Helen Woodward Animal Center, MOWSDC also provides clients with pets, with pet food. Every client also receives a holiday and birthday gifts, and greeting cards from people in the community. Additionally, MOWSDC launched a program called “Companionship Calls program”, in which clients engage in 15-30 minutes weekly scheduled calls from trained volunteers.

The MOWSDC program is designed to address food insecurity, declining health, and social isolation. Our trusted volunteer or staff member may often be the only person seniors see and communicate with all day. Volunteers not only deliver nutritious meals but also conduct wellness checks. MOWSDC has three Care Navigators that respond to any concerns that volunteers observe. MOWSDC’s Care Navigators connect clients with supportive resources and address various needs, including food assistance, healthcare services, home repair, transportation, medical equipment, and supplies. MOWSDC uses a Mobile Application for its meal delivery system, which reports condition changes in real time to our Care Navigators.

For Fiscal Year 2020 (Oct. 1, 2019 – Sept. 30, 2020), MOWSDC served 150 unduplicated homebound seniors in the City of San Marcos (92069, 92078, 92079, 92096). Of all clients served, 33% were over the age of 85 and approximately 77% were considered extremely low-income, 11% very-low income, 7% low income, and 5% did not provide income information (2020 HUD income guidelines for all cities in San Diego County). Of all seniors served, 53% lived alone and 59% were female. ***The goal for Fiscal Year 2022 (Oct. 1, 2021 – Sept. 30, 2022) for the City of San Marcos will be to serve 155 unduplicated homebound seniors with up to 17,500 meals and accompanying services. Funding of \$10,000 from the San Marcos Community Foundation would cover the cost of food and packaging for 4,444 meals to be delivered to San Marcos seniors.***

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: **\$ 160,475.00**

Grant Request Amount: **\$ \$10,000.00**

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

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

Please list any other funding sources for this project.

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

MOWSDC receives no government funding for the City of San Marcos nor has any restricted funding to serve the City of San Marcos – with the exception of funds received from the San Marcos Community Foundation. All conditional or pending funding at MOWSDC is assigned to be distributed across San Diego County, and those funds are that which we will use in conjunction with SMCF funding to complete this project.

MEALS ON WHEELS SAN DIEGO COUNTY
FISCAL YEAR 2021 OPERATING BUDGET

Final

A/C #	Line Item	2021 TOTALS
4300	Program service fees	\$ 2,233,487
4000	Contributions	1,717,405
4003	Gifts in Kind*	177,993
4050	Bequests	150,000
4100	Private Grants	568,700
4200	Government Grants	170,207
4900	Community Outreach	-
4910	Investment Income*	370,000
4750	Cause Marketing	3,000
4800	Special Events	288,200
4940	Other Income	42,220
	TOTAL REVENUE	\$ 5,721,212
5000	Salary & wage expense	\$ 2,846,065
5100	Employee benefits	255,725
5200	401(K) employer match	-
5300	Payroll taxes	236,417
5400	Workers compensation	77,910
5600	Fee for services (non-employee)	170,400
5500	Staff & Board development	10,500
	TOTAL HUMAN RESOURCES	3,597,018
7000	Food & Packaging	\$ 1,364,354
	TOTAL FOOD	\$ 1,364,354
6000	Supplies	57,303
6050	Contracts & leases	271,656
6100	Telecommunications	32,862
6200	Postage & shipping	38,010
6300	Occupancy	279,488
6400	Printing & copying	45,696
6500	Travel	74,798
6605	Donor development	1,500
6650	Volunteer program	8,109
6700	Advertising & marketing	7,674
6800	Equipment < \$1000	2,000
6900	Repair & maintenance	96,904
6920	Special Events	65,470
6925	Gifts in Kind Expense	177,993
6930	General Insurance	78,238
6950	Bank Charges	51,858
6980	Bad Debt Acct.	28,050
7200	Projects Materials & Supplies	-
	TOTAL OPERATING	\$ 1,317,610
	TOTAL EXPENSE	\$ 6,278,982
	NET REV + /< - > EXP	\$ (557,770)
	FY 2020 Net Surplus Carry Forward	\$ 557,770
	Net Surplus/Deficit after C.F.	\$ -

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

Department of the Treasury

Date: December 29, 2008

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

Person to Contact:

David Slaughter
ID# 0203346

Toll Free Telephone Number:
877-829-5500

Employer Identification Number:
95-2660509

Dear Sir or Madam:

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

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

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

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

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

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations



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

Entity Status Letter

Date:

ESL ID:

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:

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.
5. The entity was administratively dissolved/cancelled on _____ 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

MOWSDC Board of Directors

Name	Committee
Barnes, Rosemary	Board Development Member
Belmer, Ryan	Audit Committee Member
Bojorquez, Leslie	Finance Chair
Burzynski, Bill	Services Committee Member
Franz, Aaron	Finance Committee Member
Garfield, Doug	Vice Chair
Gramling, Gary	Board Development Committee Member
Lazarski, Nancy	Board Development Chair
McMahon, Kevin	Audit Chair
Marquez, Jolene	Marketing & RDC
Middleton, Antoinette	Board Chair
Porter, Nanci	Board Development Member
Robertson, Kevin	Services Committee Chair
Schwarz, Andrew	Marketing & RDC
Stauderman, Ken	Secretary
Strand, Peggy	Finance Committee Member
Torano, Betty	Board Development Committee Member
Woods, Hon. Margie G.	Audit Committee Member
Alumni Council (non-voting members)	
Baddour, Daralyne	
Browning-Baity, Clara	
Dathe, Stephanie	
Dethloff, Tyson	
Hage, Bonnie	
Ives, Gail	
Katsell, Noah	
Levin, Jason	
Morse, Karen	
North, Tom	
Pavao, Peter	
Pieper, Kristi	
Ramirez, Diana	
Stratton, Cindi	
Thomas, Peter	
Valone, Sandy	
Wichard, Christine	
Trustee Emeritus (non-voting members)	
Hermann, John	
Staff	
Wakefield, Brent	

Return of Organization Exempt From Income Tax

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

- Do not enter social security numbers on this form as it may be made public.
- Go to www.irs.gov/Form990 for instructions and the latest information.

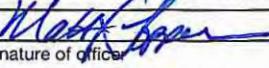
A For the 2018 calendar year, or tax year beginning		10/01	, 2018, and ending	09/30	, 2019
B Check if applicable:		C Name of organization		D Employer identification number	
<input type="checkbox"/> Address change		MEALS-ON-WHEELS GREATER SAN DIEGO INC		95-2660509	
<input type="checkbox"/> Name change		Doing business as		E Telephone number	
<input type="checkbox"/> Initial return		Meals on Wheels San Diego County		619-260-6110	
<input type="checkbox"/> Final return/terminated		Number and street (or P.O. box if mail is not delivered to street address)		Room/suite	
<input type="checkbox"/> Amended return		2254 San Diego Avenue Suite 200			
<input type="checkbox"/> Application pending		City or town, state or province, country, and ZIP or foreign postal code			
		San Diego, CA, 92110		G Gross receipts \$ 5,410,250	
		F Name and address of principal officer: Matthew Topper 2254 San Diego Avenue, Suite 200, San Diego, CA 92110		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 type="checkbox"/> No	
J Website: ► www.meals-on-wheels.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: 1970		M State of legal domicile: CA	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Meals on Wheels supports the independence and well-being of seniors by providing regular nutrition and daily contact with a caring volunteer. Meals prepared using Area Agency on Aging Nutrition Center guidelines are delivered to seniors homes throughout San Diego County.		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3	18
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	97
	6 Total number of volunteers (estimate if necessary)	6	3,049
	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
Expenses	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
		7,370,588	2,927,546
	9 Program service revenue (Part VIII, line 2g)	1,610,474	1,624,803
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	295,456	461,072
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	22,480	22,747
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,298,998	5,036,168
	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)	2,360,512	2,474,890
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	95,468
	b Total fundraising expenses (Part IX, column (D), line 25) ► 516,900		
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,232,517	2,272,746
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,593,029	4,843,104
	19 Revenue less expenses. Subtract line 18 from line 12	4,705,969	193,064
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
		10,266,317	10,459,174
	21 Total liabilities (Part X, line 26)		161,277
	22 Net assets or fund balances. Subtract line 21 from line 20		238,432
		10,105,040	10,220,742

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		Date			
	Signature of officer	6/25/2020			
	Matthew Topper, Chief Financial Officer				
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no.	

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

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

1 Briefly describe the organization's mission:

Meals on Wheels San Diego County's mission is to support the independence and well-being of seniors who choose to age in their home or for those that are unable to afford quality institutional care and must remain at home. Many seniors experience chronic illnesses and disabilities that often make activities of daily living difficult. Meals on Wheels San Diego County is part of the

(Continued on Schedule O, Statement 2)

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 \$ 3,961,775 including grants of \$ 0) (Revenue \$ 1,624,803)

Meals on Wheels San Diego County serves all of San Diego County, including the 3,049 square miles of rural and unincorporated areas. Of all seniors served, 84% are considered extremely-low to low income according to the 2017 income guidelines by the Department of Housing and Urban Development (HUD). We subsidize 60% of the costs of meals, delivery, and other services provided, regardless of a seniors' ability to pay. Further subsidies are provided for seniors who are experiencing severe financial difficulties. For fiscal year 2016, we served over 3,150 homebound seniors throughout San Diego County with 427,173 meals, daily safety checks and friendly visits using 3,049 trained volunteers. Meals on Wheels clients report improved health, security and independence. For millions of Americans, Meals on Wheels programs across the country are literally the difference between remaining in their own homes and needing to relocate to a nursing facility. The nutritious meal, friendly visit and safety check help them cope with three of the biggest threats of aging: hunger, isolation and loss of independence. Research proves that when seniors have the right support, they gain greater quality of life, need fewer hospital stays and live longer.

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

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

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

4e Total program service expenses ► 3,961,775

Meals-On-Wheels Greater San Diego, Inc. dba. Meals on Wheels San Diego County

Financial Statements

Years Ended September 30, 2020 and 2019



MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Financial Statement
Years Ended September 30, 2020 and 2019

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1
Financial Statements:	
Statements of Financial Position	2
Statements of Activities	3
Statements of Functional Expenses	5
Statements of Cash Flows	7
Notes to Financial Statements	8



Aldrich CPAs + Advisors LLP
7676 Hazard Drive, #1300
San Diego, California 92108

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
of Meals-on-Wheels Greater San Diego, Inc. dba Meals on Wheels San Diego County

Report on the Financial Statements

We have audited the accompanying financial statements of Meals-on-Wheels Greater San Diego, Inc. dba. Meals on Wheels San Diego County (the Organization), which comprise the statements of financial position as of September 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Meals-on-Wheels Greater San Diego, Inc. dba Meals on Wheels San Diego County as of September 30, 2020 and 2019, 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.

Emphasis-of-Matter

As described in Note 1 to the financial statements, on March 11, 2020 the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The ultimate financial impact and duration of these events cannot be reasonably estimated at this time. Our opinion is unmodified with respect to that matter.

Aldrich CPAs + Advisors LLP

San Diego, California
February 2, 2021

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Statements of Financial Position
September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 154,594	\$ 62,222
Short-term investments	6,212,497	5,207,568
Accounts receivable, net of allowance for doubtful accounts of \$16,606 (2020) and \$12,061 (2019)	389,552	189,123
Prepaid expenses	63,215	56,690
Inventory	49,474	15,038
Total Current Assets	6,869,332	5,530,641
Long-Term Investments	3,910,188	3,802,034
Deposits	14,436	14,436
Property and Equipment, net of accumulated depreciation	1,323,299	1,112,063
Total Assets	<u>\$ 12,117,255</u>	<u>\$ 10,459,174</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	\$ 161,423	\$ 122,964
Accrued expenses	152,244	115,468
Total Current Liabilities	313,667	238,432
Net Assets:		
Without Donor Restrictions	7,763,222	6,321,272
With Donor Restrictions	4,040,366	3,899,470
Total Net Assets	11,803,588	10,220,742
Total Liabilities and Net Assets	<u>\$ 12,117,255</u>	<u>\$ 10,459,174</u>

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY

Statement of Activities

Year Ended September 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Contributions	\$ 3,582,921	\$ 114,916	\$ 3,697,837
Fees for services	2,245,170	-	2,245,170
Bequests	753,739	-	753,739
Special events	313,181	-	313,181
Less: Special events expenses	(106,712)	-	(106,712)
	206,469	-	206,469
Investment return, net	159,535	144,807	304,342
Government grants	256,690	-	256,690
Other income	39,458	-	39,458
Community outreach	20,900	-	20,900
Gain on sale of property and equipment	11,500	-	11,500
Net assets released from restrictions, satisfaction of program restrictions	118,827	(118,827)	-
Total Revenue and Support	7,395,209	140,896	7,536,105
Program and Supporting Expenses:			
Program services	5,005,494	-	5,005,494
Supporting services:			
Management and general	310,961	-	310,961
Fundraising	636,804	-	636,804
Total supporting services	947,765	-	947,765
Total Program and Supporting Expenses	5,953,259	-	5,953,259
Change in Net Assets	1,441,950	140,896	1,582,846
Net Assets, beginning	6,321,272	3,899,470	10,220,742
Net Assets, ending	\$ 7,763,222	\$ 4,040,366	\$ 11,803,588

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY

Statement of Activities

Year Ended September 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Contributions	\$ 1,672,270	\$ 37,602	\$ 1,709,872
Fees for services	1,624,803	-	1,624,803
Bequests	423,568	-	423,568
Special events	610,092	1,899	611,991
Less: Special events expenses	(200,427)	-	(200,427)
	409,665	1,899	411,564
Investment return, net	237,983	134,176	372,159
Community outreach	209,806	-	209,806
Government grants	157,852	-	157,852
Other income	37,631	-	37,631
Gain on sale of property and equipment	2,223	-	2,223
Net assets released from restrictions, satisfaction of program restrictions	235,842	(235,842)	-
Total Revenue and Support	5,011,643	(62,165)	4,949,478
Program and Supporting Expenses:			
Program services	3,961,775	-	3,961,775
Supporting services:			
Management and general	355,101	-	355,101
Fundraising	516,900	-	516,900
Total supporting services	872,001	-	872,001
Total Program and Supporting Expenses	4,833,776	-	4,833,776
Increase in Net Assets	177,867	(62,165)	115,702
Net Assets, beginning	6,143,405	3,961,635	10,105,040
Net Assets, ending	\$ 6,321,272	\$ 3,899,470	\$ 10,220,742

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY

Statement of Functional Expenses

Year Ended September 30, 2020

	Program Services	Supporting Services			Total
		Management and General	Fundraising	Total Supporting Services	
Salaries	\$ 2,003,075	\$ 214,818	\$ 234,534	\$ 449,352	\$ 2,452,427
Meal purchases	1,320,079	-	-	-	1,320,079
Contracts service fees	88,265	6,184	222,554	228,738	317,003
Occupancy	263,493	2,579	3,457	6,036	269,529
Consulting services	180,305	23,400	45,141	68,541	248,846
Employee benefits	165,879	23,950	22,805	46,755	212,634
Payroll taxes	176,695	7,634	18,581	26,215	202,910
Depreciation	109,756	3,330	5,772	9,102	118,858
In-kind expenses	106,546	3,700	-	3,700	110,246
Repairs and maintenance	95,751	3,192	4,914	8,106	103,857
Workers compensation	90,323	1,033	2,552	3,585	93,908
Travel	73,992	454	1,291	1,745	75,737
Supplies	70,962	2,285	2,327	4,612	75,574
General insurance	56,482	6,320	8,156	14,476	70,958
Other	49,811	3,747	14,679	18,426	68,237
Packaging supplies	57,026	-	-	-	57,026
Postage	11,783	4,018	22,122	26,140	37,923
Bad debt expense	36,806	-	-	-	36,806
Printing and materials	8,019	1,231	24,480	25,711	33,730
Telecommunications	30,623	871	1,482	2,353	32,976
Other	9,823	2,215	1,957	4,172	13,995
Total Program and Supporting Expenses	5,005,494	310,961	636,804	947,765	5,953,259
Special Events	-	-	106,712	106,712	106,712
Total Expenses	\$ 5,005,494	\$ 310,961	\$ 743,516	\$ 1,054,477	\$ 6,059,971

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY

Statement of Functional Expenses

Year Ended September 30, 2019

	Program Services	Supporting Services			Total
		Management and General	Fundraising	Total Supporting Services	
Salaries	\$ 1,628,317	\$ 243,967	\$ 216,857	\$ 460,824	\$ 2,089,141
Meal purchases	920,886	-	-	-	920,886
Occupancy	246,129	2,773	4,336	7,109	253,238
Employee benefits	155,017	23,456	20,976	44,432	199,449
Contract service fees	71,766	6,159	120,572	126,731	198,497
Payroll taxes	142,253	16,423	17,178	33,601	175,854
Consulting services	98,308	28,584	14,392	42,976	141,284
Depreciation	93,997	4,437	10,178	14,615	108,612
In-kind expenses	92,562	386	671	1,057	93,619
Repairs and maintenance	78,454	3,425	5,395	8,820	87,274
Travel	81,204	2,156	3,347	5,503	86,707
Workers compensation	76,884	4,101	4,782	8,883	85,767
Other	56,245	4,257	10,715	14,972	71,217
General insurance	48,873	5,752	6,406	12,158	61,031
Printing and materials	18,348	1,948	39,524	41,472	59,820
Postage	16,524	3,995	35,130	39,125	55,649
Packaging supplies	42,569	-	-	-	42,569
Supplies	30,638	2,147	3,065	5,212	35,850
Telecommunications	31,244	1,135	3,376	4,511	35,755
Bad debt expense	31,557	-	-	-	31,557
Total Program and Supporting Expenses	3,961,775	355,101	516,900	872,001	4,833,776
Special Events	-	-	200,427	200,427	200,427
Total Expenses	\$ 3,961,775	\$ 355,101	\$ 717,327	\$ 1,072,428	\$ 5,034,203

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Statements of Cash Flows
Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ 1,582,846	\$ 115,702
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	118,858	108,612
Gain on sale of property and equipment	(11,500)	(2,223)
Net realized and unrealized gains on investments	(105,793)	(131,247)
Changes in operating assets and liabilities:		
Accounts receivable, net	(200,429)	(11,038)
Prepaid expenses	(6,525)	(8,202)
Inventory	(34,436)	920
Accounts payable	38,459	50,421
Accrued expenses	36,776	26,734
Net Cash Flows Provided by Operating Activities	<u>1,418,256</u>	<u>149,679</u>
Cash Flows from Investing Activities:		
Proceeds from sale of investments	351,937	586,687
Purchases of investments	(1,359,227)	(681,347)
Proceeds from the sale of property and equipment	12,000	2,500
Purchases of property and equipment	(330,594)	(89,826)
Increase in deposits	-	7,533
Net Cash Flows Used by Investing Activities	<u>(1,325,884)</u>	<u>(174,453)</u>
Net Change in Cash and Cash Equivalents	92,372	(24,774)
Cash and cash equivalents, beginning	<u>62,222</u>	<u>86,996</u>
Cash and cash equivalents, ending	<u>\$ 154,594</u>	<u>\$ 62,222</u>

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Notes to Financial Statement
Years Ended September 30, 2020 and 2019

Note 1 – Organization and Summary of Significant Accounting Policies

Nature of Activities

Meals-on-Wheels Greater San Diego, Inc. dba. Meals on Wheels San Diego County (the Organization) is a California nonprofit corporation formed in May of 1970. The Organization's purpose is to provide a variety of services throughout San Diego County to help senior adults remain independent. The Organization's primary program is meal delivery to senior adults throughout San Diego County. The Organization became active in January 1971, as the successor Organization to "Senior Adult Services," an unincorporated association.

New Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This standard update, along with related subsequently issued updates, clarifies the principles for recognizing revenue and develops a common revenue standard under accounting principles generally accepted in the United States of America (US GAAP). During the year ended September 30, 2020, the Organization adopted ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*.

Management has analyzed the provisions of the FASB's ASC Topic 606, *Revenue from Contracts with Customers*, and has concluded that no changes are necessary to conform with the new standard.

In June 2018, the FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958)*. This standard update clarifies and improves the scope and the accounting guidance for contributions received and contributions made under US GAAP. During the year ended September 30, 2020, the Foundation adopted ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958)*.

Management has analyzed the provisions of the FASB's ASC Topic 958, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, and has concluded that no changes are necessary to conform with the new standard.

Financial Statement Presentation

The financial statements of the Organization have been prepared in accordance with US GAAP, which require the Organization to report information regarding their financial position and activities according to the following net asset classifications:

- Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.
- Net assets with donor restrictions – Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Use of Estimates

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

Cash and Cash Equivalents

Cash equivalents are highly liquid debt instruments with original maturities of three months or less. Temporary cash accounts are included with investment brokerage accounts.

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Notes to Financial Statement
Years Ended September 30, 2020 and 2019

Note 1 – Organization and Summary of Significant Accounting Policies, continued

Investments

The Organization carries investments in marketable securities with readily determinable fair values and investments in debt securities at fair values in the statement of financial position. Investments acquired by gift are recorded at their fair market value at the date of the gift. Alternative investments, for which quoted market prices are not readily available, are valued at fair value by the investment manager based on factors deemed relevant by the manager including, but not limited to, market conditions, purchase price, estimated liquidation value, restrictions on transfer and meaningful third party transactions in the private market. Because of the inherent uncertainty of valuations, the estimated fair values may differ significantly from the values that would have been used had a ready market for such investments existed or had such investments been liquidated, and those differences could be material. Realized and unrealized gains and losses are included in the changes in net assets in the statement of activities.

Investment return on restricted assets is reported as an increase in net assets without donor restrictions if the asset restriction expires in the reporting period in which the income is recognized. All other restricted investment return is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. Investments with a maturity period one year or less are considered short-term investments with all other investments classified as long-term investments.

Accounts Receivable

Accounts receivable arise during the normal course of business. It is the policy of management to review the outstanding accounts receivable at year end, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts.

Inventory

Inventory consists primarily of food and packing supplies used in food preparation and is valued at the lower of cost (first-in, first-out method) or net realizable value.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of \$1,000. Equipment and improvements are recorded at cost or at estimated fair value at date of gift if donated. Expenditures for maintenance and repairs are charged against operations. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets of three to 40 years.

Revenue and Support

The Organization recognizes revenue in a manner that depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which the Organization expects to be entitled in exchange for those goods or services.

Revenues for the Organization primarily consist of fee-for-service contracts and contributions. Meals-on-Wheels delivers their meals based on client's specifications, varying factors such as number of meals delivered, number of days per weeks meals are delivered, etc. Management has determined that these sources of revenue are most appropriately classified as exchange transactions, and therefore, revenue is recognized as performance obligations are met, which is typically when services are performed.

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. All donor-restricted support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are satisfied within the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Notes to Financial Statement
Years Ended September 30, 2020 and 2019

Note 1 – Organization and Summary of Significant Accounting Policies, continued

Contributed Materials and Services

Contributed materials are recorded at their fair market value where an objective basis is available to measure their value. Such items are capitalized or charged to expense as appropriate.

Many individuals volunteer their time and perform a variety of tasks that assist the Organization with various programs. The services do not meet the criteria for recognition as a contribution and are not reflected in the financial statement. The fair market value of contributed professional services is reported as support and expense in the period in which the services are performed.

Advertising

The Organization follows the policy of charging the cost of advertising to expense as incurred.

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Salaries and related expenses (benefits, payroll taxes, etc) and professional fees are allocated on the basis of time and effort. All other expenses are broken out by accounts and are charged to the program or service based on direct usage or using full time equivalents as an allocation method.

Income Tax Status

The Organization is a qualified nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. However, the Organization remains subject to taxes on any net income which is derived from a trade or business, regularly carried on, and unrelated to its exempt purpose.

The Organization follows accounting standards generally accepted in the United States of America related to the recognition of uncertain tax positions. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the statement of activities, when applicable. Management has determined that the Organization has no uncertain tax position at September 30, 2020 and 2019 and therefore no amounts have been accrued.

Fair Value Measurements

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

Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

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

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

As a practical expedient, certain financial instruments may be valued using net asset value (NAV) per share. NAV is the amount of net assets attributable to each share of outstanding capital stock at the end of the period.

The carrying value of cash, receivables, other current assets, and payables approximate fair values as of September 30, 2020 and 2019, due to the relative short maturities of these instruments.

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Notes to Financial Statement
Years Ended September 30, 2020 and 2019

Note 1 – Organization and Summary of Significant Accounting Policies, continued

Future Accounting Standards

The FASB has issued a substantial ASU which will become effective in future years.

In February 2016, the FASB issued ASU 2016-02 *Leases*. The primary change in US GAAP addressed by ASU 2016-02 is the requirement for a lessee to recognize on the consolidated statements of financial position a liability to make lease payments ("lease liability") and a right-of-use asset representing its right to use the underlying asset for the lease term. ASU 2016-02 also requires qualitative and quantitative disclosures to enable users of the consolidated financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. ASU 2016-02 is effective for fiscal years beginning after December 15, 2021. Lessees must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the consolidated financial statements, although there are optional practical expedients that entities may elect to apply. The Organization is evaluating the effect that the provisions of ASU 2016-02 will have on its consolidated financial statements and related disclosures.

Subsequent Events

In December 2019, a novel strain of coronavirus (COVID-19) was reported in Wuhan, China. On March 11, 2020 the World Health Organization declared COVID-19 a global pandemic and recommended containment and mitigation measures worldwide. The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closing of businesses and shelter in place orders. In response, the U.S. Government enacted the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which includes significant provisions to provide relief and assistance to affected organizations. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of business closures, shelter-in-place orders, and the ultimate impact of the CARES Act and other governmental initiatives. As of the date of this report, this matter has not had a significant, adverse impact on the Organization. However, the future financial impact and duration cannot be reasonably estimated at this time.

The Organization has evaluated subsequent events through February 2, 2021 which is the date the financial statements were available to be issued (see Note 10).

Note 2 – Liquidity and Availability

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 obligations within one year of the statement of financial position date.

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 154,594	\$ 62,222
Investments	6,212,497	5,207,568
Accounts receivable	389,552	189,123
 Total Financial Assets Available for General Operations	 6,756,643	 5,458,913
 Less amounts not available to be used within one year:		
Restricted by donor with time or purpose restrictions	(130,178)	(97,436)
 Financial assets available to meet cash needs for general expenditures within one year	 \$ 6,626,465	 \$ 5,361,477

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Notes to Financial Statement
Years Ended September 30, 2020 and 2019

Note 2 – Liquidity and Availability, continued

The Organization is substantially supported by donor-restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. 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. The Organization has an endowment of \$3,910,186. The Organization does not intend to spend from its endowment other than amounts appropriated for general expenditures as part of its annual appropriation process.

Note 3 – Concentration of Credit Risk

The Organization maintains its cash at various financial institutions. Bank deposit accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000. The Organization account balances may, at times, exceed the limits.

Note 4 – Investments

Investments consist of the following:

	2020	2019
Short-term investments	\$ 6,212,497	\$ 5,207,568
Long-term investments	<u>3,910,188</u>	<u>3,802,034</u>
	<u><u>\$ 10,122,685</u></u>	<u><u>\$ 9,009,602</u></u>

The following table presents investments categorized according to the fair value hierarchy as of September 30, 2020:

	Level 1	Level 2	Level 3	NAV	Total
Money Market Funds	\$ 2,038,067	\$ -	\$ -	\$ -	\$ 2,038,067
Mutual Funds:					
Fixed income taxable	3,457,517	-	-	-	3,457,517
Commodities	52,851	-	-	-	52,851
Domestic large-cap blend	1,166,128	-	-	-	1,166,128
Domestic mid-cap growth	730,121	-	-	-	730,121
Real estate	444,923	-	-	-	444,923
Domestic small-cap blend	1,168,111	-	-	-	1,168,111
Diversified emerging markets	342,461	-	-	-	342,461
Foreign large-cap blend	722,506	-	-	-	722,506
	<u><u>\$ 10,122,685</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,122,685</u></u>

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Notes to Financial Statement
Years Ended September 30, 2020 and 2019

Note 4 – Investments, continued

The following table presents investments categorized according to the fair value hierarchy as of September 30, 2019:

	Level 1	Level 2	Level 3	NAV	Total
Money Market Funds	\$ 987,201	\$ -	\$ -	\$ -	\$ 987,201
Mutual Funds:					
Fixed income taxable	3,325,789	-	-	-	3,325,789
Commodities	60,992	-	-	-	60,992
Domestic large-cap blend	1,050,790	-	-	-	1,050,790
Domestic mid-cap growth	780,649	-	-	-	780,649
Real estate	560,178	-	-	-	560,178
Domestic small-cap blend	1,180,337	-	-	-	1,180,337
Diversified emerging markets	318,859	-	-	-	318,859
Foreign large-cap blend	744,807	-	-	-	744,807
Total	\$ 9,009,602	\$ -	\$ -	\$ -	\$ 9,009,602

Note 5 – Property and Equipment

Property and equipment consist of the following:

	2020	2019
Building	\$ 1,148,427	\$ 1,115,454
Kitchen equipment and supplies	472,155	342,519
Land	374,571	374,571
Vehicles	363,914	281,804
Furniture and equipment	128,918	126,855
Computers	86,316	78,561
Less accumulated depreciation	2,574,301 (1,251,002)	2,319,764 (1,207,701)
	\$ 1,323,299	\$ 1,112,063

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Notes to Financial Statement
Years Ended September 30, 2020 and 2019

Note 6 – Restrictions on Net Assets

Net assets with donor restrictions consist of the following:

	2020	2019
Purpose Restrictions:		
Board leadership	\$ 77,310	\$ 68,836
Emergency Meal Packs	25,178	-
Volunteer program	14,725	9,040
Delivery van fuel	7,966	11,299
Technology	3,199	2,849
Admin building renovation	1,800	1,800
Veteran meals	-	3,409
Other	-	203
	<hr/>	<hr/>
	130,178	97,436
Endowments:		
Subject to appropriation and expenditure when a specified event occurs:		
General Use	<hr/>	<hr/>
	3,910,188	3,802,034
	<hr/>	<hr/>
	\$ 4,040,366	\$ 3,899,470

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows:

	2020	2019
Satisfaction of purpose restrictions		
Appropriated expenditures, endowments	\$ 91,272	\$ 177,880
Delivery van fuel	12,548	35,350
Senior Meals	9,384	-
Veteran meals	3,409	76
Volunteer program	1,360	3,929
Board Leadership	854	-
Low income seniors	-	14,916
Admin building renovation	-	3,691
	<hr/>	<hr/>
	\$ 118,827	\$ 235,842

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Notes to Financial Statement
Years Ended September 30, 2020 and 2019

Note 7 – Operating Leases

The Organization has operating lease agreements for its offices and certain equipment expiring at various dates through September 2033. Total rent expense for the year ended September 30, 2020 was \$215,720.

Future minimum lease payments at September 30, 2020 are as follows:

Year Ending <u>September 30,</u>	
2021	\$ 202,949
2022	175,874
2023	161,543
2024	166,142
2025	171,127
Thereafter	<u>1,513,173</u>
 Total	 <u>\$ 2,390,808</u>

Note 8 – Pension Plan

The Organization has a 401(k) Profit Sharing Plan covering all full-time employees that are at least 21 years old, have completed one year of service, and worked 1,000 hours during the calendar year. A qualified employee is fully vested after four years. Funding of the plan is made at the discretion of management. There was no pension expense for the years ended September 30, 2020 and 2019.

Note 9 – Endowments

The Organization's endowment consists of donor-restricted endowment funds. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Trustees of the Organization has interpreted Uniform Prudent Management of Constitution Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization retains in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity is subject to appropriation for expenditure by the Organization in a manner that is consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The duration and preservation of the fund
- 2) The purposes of the Organization and the donor-restricted endowment fund
- 3) General economic conditions
- 4) The possible effect of inflation and deflation
- 5) The expected total return from income and the appreciation of investments
- 6) Other resources of the Organization
- 7) The investment policies of the Organization

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Notes to Financial Statement
Years Ended September 30, 2020 and 2019

Note 9 – Endowments, continued

At September 30, 2020, the endowment net assets composition by type of fund consists of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor designated funds:			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	\$ -	\$ 3,044,060	\$ 3,044,060
Accumulated investment gains	<u> </u> -	<u> </u> 866,128	<u> </u> 866,128
	<u> </u> -	<u> </u> 3,910,188	<u> </u> 3,910,188

Changes in endowment net assets for the year ended September 30, 2020, consist of the following

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year			
Contributions	\$ -	\$ 3,802,034	\$ 3,802,034
Appropriated expenditures	<u> </u> -	<u> </u> 54,619	<u> </u> 54,619
Investment return, net	<u> </u> -	<u> </u> (91,272)	<u> </u> (91,272)
	<u> </u> -	<u> </u> 144,807	<u> </u> 144,807
Endowment net assets, end of year	<u> </u> -	<u> </u> 3,910,188	<u> </u> 3,910,188

At September 30, 2019, the endowment net assets composition by type of fund consists of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor designated funds:			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	\$ -	\$ 2,989,441	\$ 2,989,441
Accumulated investment gains	<u> </u> -	<u> </u> 812,593	<u> </u> 812,593
	<u> </u> -	<u> </u> 3,802,034	<u> </u> 3,802,034

Changes in endowment net assets for the year ended September 30, 2019, consist of the following

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year			
Contributions	\$ -	\$ 3,843,238	\$ 3,843,238
Appropriated expenditures	<u> </u> -	<u> </u> 2,500	<u> </u> 2,500
Investment return, net	<u> </u> -	<u> </u> (177,880)	<u> </u> (177,880)
	<u> </u> -	<u> </u> 134,176	<u> </u> 134,176
Endowment net assets, end of year	<u> </u> -	<u> </u> 3,802,034	<u> </u> 3,802,034

MEALS-ON-WHEELS GREATER SAN DIEGO, INC. dba. MEALS ON WHEELS SAN DIEGO COUNTY
Notes to Financial Statement
Years Ended September 30, 2020 and 2019

Note 9 – Endowments, continued

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide funding for the operating expenses of programs supported by its endowments and increase the value of the original contributed capital by an amount not less than the annual increase in the Consumer Price Index (CPI). In order to meet this objective, the endowment asset portfolio is structured to achieve a compounded annual return, net of investment management expenses, of 6% plus the annual rate of inflation (Target Return) over ten years. In achieving the Target Return, the Organization seeks to maintain a level of portfolio risk, as measured by the annualized monthly standard deviation, commensurate with the portfolio's market-related index. The market-related index is made up of selected market indices that are representative of the asset classes in which the portfolio is invested and which is weighted in the same percentages as the asset classes in which the portfolio is invested.

Investment Strategy

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

Spending Policy

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

Note 10 – Subsequent Event

On December 15, 2020 the Organization received a major unrestricted donation of \$4,000,000.

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

Project Name: Cameras in Communities: San Marcos North County Tech Afterschool Date Submitted: June 23, 2021	Total # of people served: 20 Total # of San Marcos residents served: 20	Amount Requested: \$5,000.00
Non-Profit Organization Name and Address, Website Outside the Lens 2750 Historic Decatur Rd, #103 San Diego, CA 92106 www.outsidethelens.org		Contact Person – Name, Title & Phone, email Lucy Eagleson Programs Director (858) 349-7578 grants@outsidethelens.org

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

With support from the San Marcos Community Foundation, OTL will bring our Cameras in Communities (CiC) program to continue our work at JCCS site, North County Tech in San Marcos. San Diego County Department of Education's JCCS sites are for school-age youth who are either wards of the court or have been referred by social services, probation, or a school district in San Diego County. Services are provided to students who are incarcerated, pregnant or parenting, in foster care, expelled, chronically truant, in drug treatment centers and group homes for neglected or abused children, and experiencing homelessness. We provide professional Teaching Artists and a rigorous, project-based curriculum aligned with California State Visual and Performing Arts (VAPA) standards, National Core Art Standards, Common Core State Standards, and Career Technical Education (CTE). This innovative program integrates tools of 21st century communication into Juvenile Court and Community Schools (JCCS) classrooms, preparing students to be fluent communicators in the emerging language of images and digital media art. Our innovative program teaches storytelling and encourages students that participation in their community's future makes a difference, culminating in a final exhibition at the Boehm Art Gallery at Palomar College. CiC will engage youth at North County Tech to explore, understand, and express their stories through photography and film, equipping young people with the digital communication skills to become both creative producers and critical consumers of media who will succeed in school, the workplace and life.

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

Researchers found that creativity-based interventions help youth develop a positive concept of self that deters risky behaviors, to reconcile emotional conflicts, and to develop personal mastery and intrinsic motivation (Cortina & Fazel, 2015; Kramer & Gerity, 2000; Harvey, 1989). By using photography as mediums for expression, students will consider how they view themselves and their choices and to imagine new possible narratives within a safe environment.

Cameras in Communities will serve JCCS students at North County Tech including students incarcerated, pregnant or parenting, in foster care, expelled, chronically truant, in drug treatment centers and group homes for neglected or abused children, and experiencing homelessness, our most vulnerable population of youth.

These justice connected youth will greatly benefit from the Cameras in Communities program, which is meant to teach digital literacy to students, develop a strong concept of self, and increase student engagement and school attendance.

Please attach the following items.

Both Mini-Grant & Regular:

1. Budget for request (use SMCF Budget Worksheet)
2. Annual Operating budget for the organization or unit
3. Federal & State Tax ID numbers
4. Board of Directors listing with affiliations

5. Regular Grants Only:

- a. 1-2 page narrative
- b. First 2 pages of Federal 990
- c. Most recent year-end Statement or Audit including any management letters associated with Audit.
- d. Signature of President or Authorized Officer on Application
- e. Optional: letters of support

Expected date project will begin/end:

Date by which funds will be expended:

Signature of President or Authorized Officer

LUCY EAGLESON, PROGRAM DIRECTOR

JUNE 23, 2021

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

Outside the Lens

OTL Lead Teaching Artist (1x)	\$2,450.00
Assisting Teaching Artist (1x)	\$1,225.00
Exhibition Coordinator	\$175.00
Exhibition Printing	\$800.00
Equipment (OTL DSLR Cameras & iPads for each student)	\$3,120.00
	\$
	\$
	\$
	\$
	\$
	\$
	\$

Total budget for this PROJECT: \$7,770.00

Grant Request Amount: \$5,000.00

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

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

Please list any other funding sources for this project.

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

\$2,770.00	(Name of Source)	Outside the Lens	Committed
\$	(Name of Source)		
\$	(Name of Source)		
\$	(Name of Source)		

Outside the Lens

2021 Budget	
Revenue	2021
	Budget Projection
	Jan 1 - Dec 31, 2021
Corporate	\$25,000.00
Individual Donations	\$234,000.00
Grants & Foundations	\$359,000.00
Earned Revenue	\$253,000.00
Total Revenue	\$871,000.00
Expenses	2021
	Budget Projection
	Jan 1 - Dec 31, 2021
<i>Administrative & Office Expenses</i>	\$16,000.00
<i>Development (Includes Gala & Special Events)</i>	\$80,000.00
<i>Health Insurance</i>	\$12,000.00
<i>Insurance</i>	\$10,000.00
<i>Independent Contractors</i>	\$25,000.00
<i>Advertising/Marketing</i>	\$4,000.00
<i>Program Cost</i>	\$65,000.00
<i>Rent</i>	\$39,000.00
<i>Staff Development</i>	\$4,000.00
<i>Payroll</i>	\$420,000.00
<i>Payroll Taxes</i>	\$35,000.00
<i>Utilities</i>	\$4,000.00
<i>Volunteer Services</i>	\$86,000.00
Total Expenses	\$800,000.00
Net	\$71,000.00

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

DEPARTMENT OF THE TREASURY

Date: NOV 13 2009

OUTSIDE THE LENS
6671 MICHAELJOHN DR
LA JOLLA, CA 92037

Employer Identification Number:
26-4832772
DLN:
17053188341009
Contact Person:
MYRON L RANNEY ID# 75618
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
April 6, 2009
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

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

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

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

OUTSIDE THE LENS

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)



Entity Status Letter

Date: 6/22/2021

ESL ID: 3735781851

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: 3196846

Entity Name: OUTSIDE THE LENS

- 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

Outside the Lens Board of Directors

Maite Benito Agahnia, Board President
Independent Artist

Leena Patidar, Board Treasurer
US Bank, Ascent, Managing Director, CFO Services

Lisa Kendall La Torre, Board Secretary
Kendall Group, Marketing and Strategies, Principal

Dr. Bibhu Mohanty, Board Member
Qualcomm, Vice President, Engineering, Wireless Research Division,

Kelly Thomson, Board Member
U.S. Bank Ascent Private Capital Management, Regional Managing Director

Ted Reguly, Board Member
SDG&E, Portfolio and Project Management

Caroline Harwood Nordquist, Board Member
Mingei International Museum, Senior Development Manager

Laura Gambucci, Board Member
Business Owner and Philanthropist

Ivy Gordon, Board Member
Vistage International, Coach

Shelly Pierce, Board Member and Co-Founder
Philanthropist

Tim Scott, Board Member
CEO at TEGA, Therapeutics



Outside the Lens Proposal

Since 2003, Outside the Lens (OTL) has partnered with Juvenile Court and Community Schools (JCCS) to provide innovative digital media arts programming to students within JCCS sites. With the onset of the COVID-19 pandemic, OTL's top priority for the upcoming year is to support the students who are experiencing the most significant inequities further exposed by the pandemic.

Cameras in Communities (CiC) will allow youth at North County Tech to understand and tell their stories through photography, as well as gain valuable digital media training. Through 10 weeks of once-weekly 90-minute after school sessions, approximately twenty 9th–12th grade students will learn the elements of photography, including vocabulary and technical skills associated with the medium, and expand on their knowledge through action and movement photography. The collaboration, planning, and follow-through required of photography work, from writing to capturing images to editing, aligns with the goals of the Creative Youth Development framework, supporting youth in developing the personal, social, and intellectual skills that are critical to success in life, school, and work.

Students who participate in CiC will:

- Learn the technical skills of digital media arts through film and photography
- Develop a strong concept of self, which deters risky behaviors
- Build life-skills, including collaboration, problem-solving, and communication
- Understand their own 'narrative', including how they became who they are and how to create new options for their futures
- Learn vital workplace skills that will prepare them to join the creative economy post-graduation

Digital media skills and media literacy are crucial tools for 21st-century success—vital for growing creativity and self-expression, taking social action, community organizing, and catalyzing great ideas. With the shift in focus to virtual learning due to the COVID-19 crisis, digital media literacy is increasingly important for students. According to recent research by Cisco, by 2021, 82% of online communication will be video. And, undoubtedly, the COVID-19 pandemic has accelerated this timeline. Unfortunately, not everyone is a part of this digital phenomenon—students in Juvenile Court and Community Schools are often at a steep disadvantage to their better-resourced peers. According to a McKinsey & Company report, the existing opportunity gap in digital literacy may lead to lifelong impacts in learning loss and economic well-being especially for low-income, Black, and Latinx youth, if this digital divide is not addressed. OTL exists to ensure that, when it comes to digital and media literacies, all youth have the ability to critically create and consume imagery-based communication by providing the access and education necessary that are essential for success in the classroom, career, and life.

Outside the Lens amplifies youth voices through photography, filmmaking, and digital media, catalyzing change within themselves, their community, and the world. We use our innovative digital media curriculum along with a proven educational strategy that allows youth to think creatively and engage in issues that are important to them. Through our methodology, based in Visual and Performing Arts (VAPA) and National Core Arts-aligned curriculum, students will develop their creative voice, build media literacy skills, and showcase their work in a final public exhibition. These aspects of the projects inspire collaboration and the need to persevere with a project from start to finish while exploring self, family, and community identity.



The ten week program will consist of the following learning sessions:

1. Vantage points
2. Elements of design
3. Composition (rule of thirds, depth, space, etc)
4. Shutter speed, Aperture, ISO
5. Manual settings, practice settings
6. Poetry writing for Here I Am project
7. Poetry writing for Here I Am project contd.
8. Action + Motion Photography
9. Triptych Editing
10. Exhibition prep/practice

A final exhibition will be held at the North County Office of Education, located on the same campus as North County Tech. Following the exhibition, students will be able to keep their final print created during the program.

For the 2021–2022 school year, we are experiencing an unprecedented demand for our innovative digital media programs, attributed to our increased student engagement via virtual platforms during the pandemic. Amanda Wallace, VAPA Technician, shares "Our partnership with Outside the Lens has proved to engage not only our students but also our teachers who find partnership in OTL staff who encourage our young people to refine their artistic voice and perspective. Students who have long felt disengaged from school have newfound success that can be seen in their improved behavior and attendance. Continuing our partnership ensures our students' voices and perspectives are amplified."

Outside the Lens appreciates your consideration of this proposal and hope you will join us to provide San Marcos youth affected by systemic inequities the access to digital and media literacies necessary for success in school, career, and life.

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:

Our mission is to engage, educate and empower youth on issues affecting the world today through photography and multi-media projects.

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 \$ 717,081. including grants of \$ _____) (Revenue \$ _____)

Improve literacy and critical thinking skills through photography and writing projects; promote community and environmental awareness by encouraging students to capture images of their environment, communities and the world around them; allow students to express themselves using a variety of mediums; provide an enriching experience the exposes students to artists from the community; build parental involvement through student interview assignments and inviting parents to view student's work at exhibitions; emphasize the importance of education by working with professionals and learning why continuing studies are so important.

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

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

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

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

4e Total program service expenses ► 717,081.

Outside The Lens

Financial Statements
For the Fiscal Year Ending
December 31, 2020
(Unaudited)

OUTSIDE THE LENS

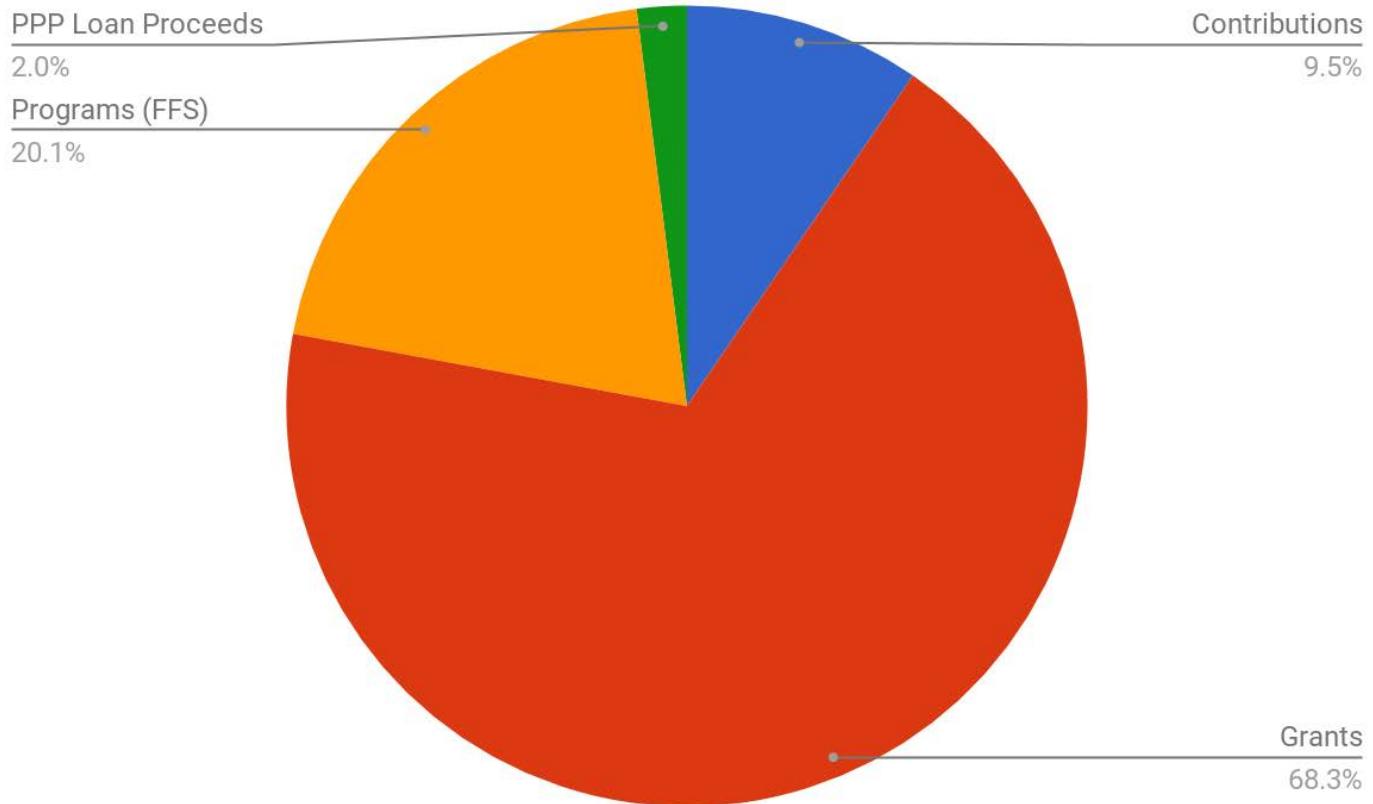
2750 Historic Decatur Road #103
San Diego, CA 92106
858-349-7578

www.outsidethelens.org

Outside the Lens

Income By Category

January 1, 2020 - December 31, 2020

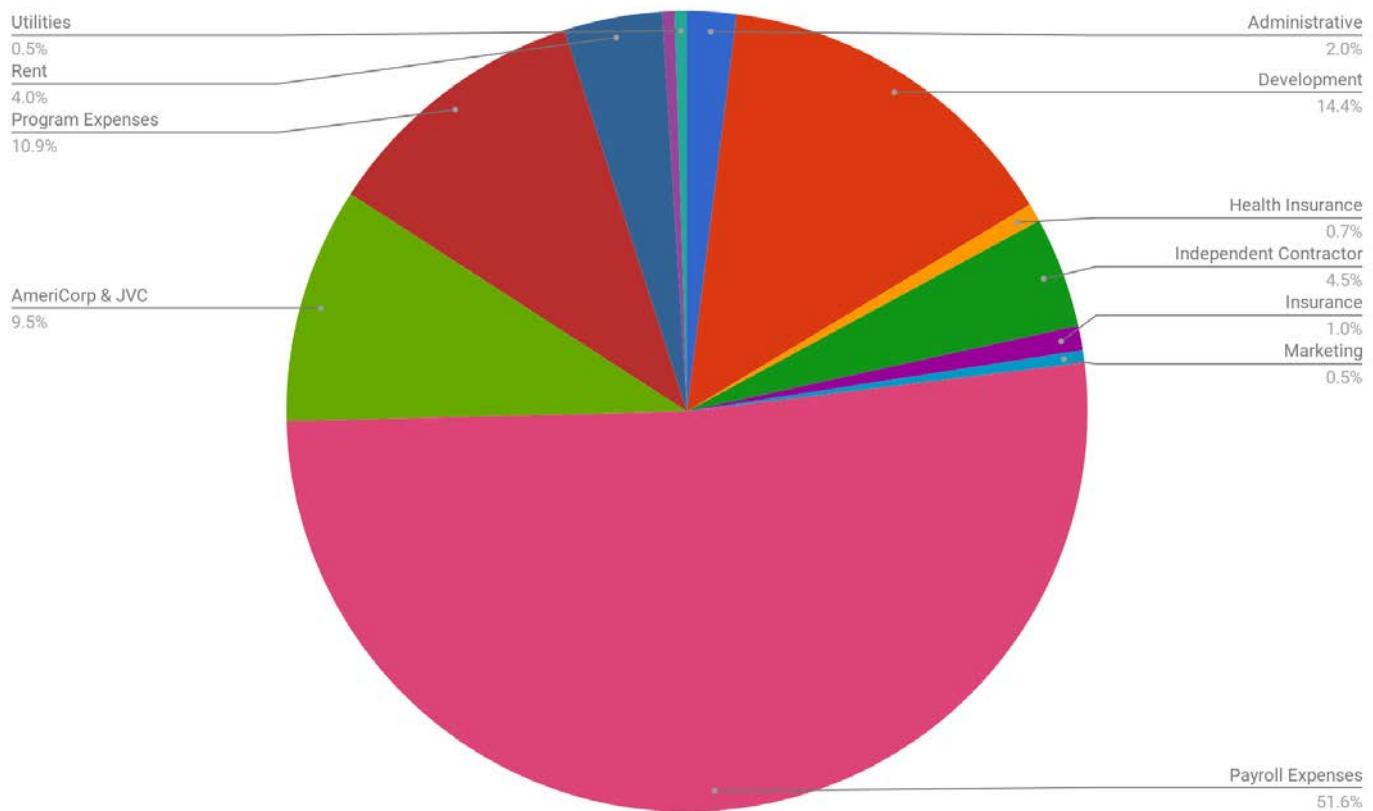


Category - Without PPP Forgiveness	Amount
Contributions	\$82,888.52
Earned Income	\$166,265.36
Grants	\$549,297.00
PPP Loan Proceeds	\$69,820.00
Total Income:	\$868,270.88

Outside the Lens

Expenses By Category

January 1, 2020 - December 31, 2020



Category	Amount
Administrative	\$17,106.06
Development	\$3,061.27
Healthcare	\$9,406.89
Independent Contractor	\$33,025.10
Insurance	\$10,279.96
Marketing	\$1,225.44
Payroll Expenses	\$487,677.12
Americorp & JVC	\$75,732.80
Program Expenses	\$93,326.99
Rent (Suite 103 & 205)	\$34,935.78
Staff Development	\$3,012.65
Utilities	\$2,906.52
Total Expenses:	\$771,696.58

Outside the Lens

Profit & Loss

January - December 2020

	Total
Income	
Contributions	\$82,888.52
Earned Income	\$166,265.36
Grants	\$549,297.00
PPP Loan Proceeds	\$69,820.00
Total Income	\$868,270.88
Expense	
Administrative & Office Expense	\$17,106.06
Development	\$3,061.27
Health Care	\$9,406.89
Independent Contractor	\$33,025.10
Insurance	\$10,279.96
Marketing	\$1,225.44
Payroll Expenses	\$487,677.12
AmeriCorps	\$75,732.80
Program Expenses	\$93,326.99
Rent or Lease	\$34,935.78
Staff Development	\$3,012.65
Utilities	\$2,906.52
Total Expense	\$771,696.58
Net Income	\$96,574.30

Outside the Lens

Profit & Loss by Quarters

January - December 2020

	Jan - Mar, 2020	Apr - Jun, 2020	Jul - Sep, 2020	Oct - Dec, 2020	Total
Income					
Contributions	\$34,552.00	\$5,662.00	\$25,000.00	\$17,674.52	\$82,888.52
Earned Income	\$44,176.91	\$30,125.75	\$21,949.23	\$70,013.47	\$166,265.36
Grants	\$46,085.50	\$190,633.45	\$136,268.05	\$176,310.00	\$549,297.00
PPP Loan Proceeds		\$69,820.00			\$69,820.00
Total Income	\$124,814.41	\$296,241.20	\$183,217.28	\$263,997.99	\$868,270.88
Expense					
Administrative & Office Expense	\$4,076.22	\$4,781.58	\$3,458.89	\$4,789.37	\$17,106.06
Development	\$2,266.59	\$301.61	\$97.76	\$395.31	\$3,061.27
Health Care	1,963.71	1,963.71	1,963.71	3,515.76	\$9,406.89
Independent Contractor	7,200.00	10,900.00	6,600.10	8,325.00	\$33,025.10
Insurance	\$2,524.40	\$1,180.26	\$2,953.78	\$3,621.52	\$10,279.96
Marketing	391.22	395.68	216.72	221.82	\$1,225.44
Payroll Expenses	\$111,985.86	\$127,896.67	\$116,348.84	\$131,445.75	\$487,677.12
AmeriCorp & JVC	\$19,001.16	\$19,201.16	\$29,029.52	\$8,500.96	\$75,732.80
Program Expenses	\$37,775.14	\$17,617.36	\$15,389.95	\$22,544.54	\$93,326.99
Rent or Lease	7,294.04	9,266.92	9,107.10	9,267.72	\$34,935.78
Staff Development	655.64	508.32	919.71	928.98	\$3,012.65
Utilities	735.03	640.61	844.69	686.19	\$2,906.52
Total Expense	\$195,869.01	\$194,653.88	\$186,930.77	\$194,242.92	\$771,696.58
Net Income	-\$71,054.60	\$101,587.32	-\$3,713.49	\$69,755.07	\$96,574.30

Outside the Lens

Balance Sheet

January - December 2020

		Total
ASSETS		
Current Assets		
Checking/Savings/Investments		
US Bank	\$284,070.70	
Total Checking/Savings/Investments		\$284,070.70
Other Current Assets		
Prepaid Rent	\$2,050.69	
Total Other Current Assets		\$2,050.69
Total Current Assets		\$286,121.39
Fixed Assets		
Accumulated Depreciation		-\$8,835.00
Furniture & Equipment		\$34,925.18
Total Other Current Assets		\$26,090.18
TOTAL ASSETS		\$312,211.57
LIABILITIES & EQUITY		
Liabilities		
Credit Cards		\$576.80
US Bank PPP Loan - Forgivable		\$69,820.00
TOTAL LIABILITIES		\$70,396.80
Equity		
Retained Earnings		\$214,976.23
Net Income		\$96,574.30
Total Equity		\$241,814.77
TOTAL LIABILITIES & EQUITY		\$312,211.57

OTL Profit & Loss - 4 Year Comparison

2017 - 2020

REVENUE	UNAUDITED			
	2020	2019	2018	2017
Corporate	\$5,000.00	\$14,378.48	\$9,313.35	\$5,220.19
Individuals	\$23,571.53	\$222,652.48	\$181,564.44	\$182,266.05
Grants & Foundations	\$597,220.99	\$326,495.25	\$195,646.34	\$138,856.43
PPP Loan Proceeds	\$69,820.00			
Programs	\$172,658.36	\$226,780.44	\$234,581.14	\$237,004.63
Total Income:	\$868,270.23	\$790,306.65	\$621,105.27	\$563,347.30

EXPENSES	2020	2019	2018	2017
Administrative	\$17,106.06	\$13,556.56	\$10,347.15	\$11,072.21
Development Expense	\$3,061.27	\$102,753.51	\$72,777.98	\$65,186.45
Health Care	\$9,406.89	\$5,432.00	\$5,333.91	\$14,078.98
Independent Contractor	\$33,025.10	\$31,771.59	\$46,208.50	\$21,240.00
Insurance	\$10,279.96	\$9,091.82	\$10,915.95	\$12,590.60
Marketing	\$1,225.44	\$3,566.55	\$2,581.34	\$3,562.11
Payroll Expenses (includes liabilities)	\$487,677.12	\$367,480.82	\$263,287.26	\$284,333.12
Volunteer Services (Americorp, JVC)	\$75,732.80	\$68,280.14	\$53,000.65	\$23,769.40
Program Cost	\$93,326.99	\$76,980.92	\$90,593.34	\$114,808.78
Rent (103 & 105)	\$34,935.78	\$25,368.95	\$22,732.44	\$21,516.82
Staff Development	\$3,012.65	\$3,403.00	\$4,411.87	\$4,188.89
Utilities	\$2,906.52	\$3,559.25	\$2,885.61	\$3,514.34
Total Expenses:	\$771,696.58	\$711,245.11	\$585,076.00	\$579,861.70

NET	2020	2019	2018	2017
Net Income:	\$96,574.30	\$79,061.54	\$36,029.27	-\$16,514.40

Dear San Marcos Foundation,

I am writing to express my support for Outside the Lens' proposal to expand their Cameras in Communities program at Juvenile Court and Community School (JCCS) site North County Tech to engage even more San Marcos students in their education through photography and digital media making.

As the Arts Leader with the Juvenile Court and Community Schools, choosing arts partners that value the unique perspective of our students and recognize the importance of culture and culture isn't easy. To be a community arts partner with Juvenile Court and Community Schools requires not only in-depth knowledge of arts standards and curriculum creation that can engage students who may have little to no background in the arts, it also requires an understanding of trauma informed and social emotional learning practices. Our partnership with Outside the Lens has proved to engage not only our students, but also our teachers who find partnership in OTL staff who encourage our young people to refine their voice and perspective through art making. Students who have long felt disengaged from school have newfound success that can be seen in their improved behavior and attendance. Continuing our partnership ensures our student's voices and perspectives are amplified. To say I value Outside the Lens is an understatement, they truly are JCCS family.

Four years ago, OTL first brought a PhotoVoice project to the students at San Pasqual Academy in which they learned the foundational elements of photography and created unique compositions in images and words to reflect their perspective on the education system and the changes they have (and hope) to see. The students already want to spend their class time taking and sharing pictures and using technology; OTL's program harnessed that energy into thoughtful, reflective, meaningful programming allowing for both the appreciation of excellent art and the hands-on opportunity to create and exhibit work. Since that first partnership between OTL and JCCS, they have been repeatedly asked back because we believe in the vital role they play in our students' lives.

In our work together, we have found that the opportunity to exhibit work with an audience who will listen and understand is a transformational experience. I have seen firsthand the impact of these exhibitions, where students are empowered to share their voice in a real or even virtual gallery setting. The shift in personal agency and confidence that the students experience upon exhibiting their work is unlike any intervention I've seen.

It is without reservation that I offer my support for Outside the Lens' proposal to support San Marcos youth. If I can answer any questions, please do not hesitate to reach out to me at awallace@sdcoe.net.

Sincerely,



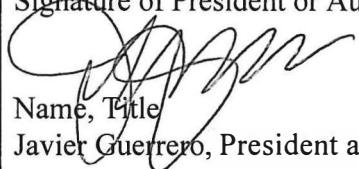
Amanda Wallace

Visual and Performing Arts Technician
Juvenile Court and Community Schools (JCCS)

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

Project Name: Environmental STEM & Nutrition Education Program with San Marcos Promise's LEAP Program Date Submitted: 6/22/2021	Total # of people served: 165 Total # of San Marcos residents served: 165	Amount Requested: \$6,000
Non-Profit Organization Name and Address, Website Coastal Roots Farm 441 Saxony Road Encinitas, CA 92024 www.coastalrootsfarm.org		Contact Person – Name, Title & Phone, email Javier Guerrero President and CEO 619-504-4723 javier@coastalrootsfarm.org
<p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant): Coastal Roots Farm (Farm) is requesting \$6,000 to support an environmental education initiative in collaboration with San Marcos Promise's LEAP Program to provide San Marcos students (K-5th grade) with equitable access to quality, outdoor environmental learning opportunities. This program, which just finished its inaugural pilot this spring, will bring approximately 165 San Marcos youth to the Farm over summer 2021 and spring and summer 2022 and will provide them with customized, after-school enrichment curriculum. Funds will cover the costs of program supplies and materials, staffing for weeklong on-site program implementation, and maintenance of our outdoor learning spaces (Educational Farm and Gardens, indoor-outdoor Farm STEM-Science Lab with science equipment, Aquaponics System, Mobile Teaching Kitchen, and a Nature Play and Environmental Learning Space).</p>		
<p><u>Briefly</u> describe the significance of your request to the San Marcos community: Getting youth outdoors matters, but nature-based educational opportunities are not equally available for all youth, especially those from underserved communities. According to NGSS, California elementary and middle school students rank below average among all states in science and math education, with significant outcome gaps for BIPOC and other low-income youth. Getting youth outdoors matters, but nature-based educational opportunities are not equally available for youth from low-income communities. COVID-19 has exacerbated historic imbalances of who has access to safe outdoor spaces and lost opportunities for social-emotional development in youth. Research has consistently shown when youth have access to experiential learning, both inside and outside of the classroom, they make significant academic gains. Farm programs utilize our 17-acre outdoor "classroom" to bring STEM concepts to life, provide youth with unique opportunities to gain real-world understanding of important scientific topics through nature-based learning, and also balance "screen time with green time" by getting outdoors, engaging in hands-on learning, and safely socializing.</p>		
<p>Please attach the following items.</p> <p><u>Both Mini-Grant & Regular:</u></p> <ol style="list-style-type: none"> 1. Budget for request (use SMCF Budget Worksheet) 2. Annual Operating budget for the organization or unit 3. Federal & State Tax ID numbers 4. Board of Directors listing with affiliations <p><u>5. Regular Grants Only:</u></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 		
<p>Expected date project will begin/end: 8/1/21 – 8/1/22</p> <p>Date by which funds will be expended: 8/1/2022</p> <p>Signature of President or Authorized Officer</p>  <p><i>6/22/2021</i></p> <p>Name, Title Javier Guerrero, President and CEO</p> <p>Date</p> <p>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</p>		



FUNDING REQUEST TO SAN MARCOS COMMUNITY FOUNDATION PROPOSAL NARRATIVE 2021

Coastal Roots Farm (Farm) is requesting \$6,000 to support a new environmental educational initiative in collaboration with San Marcos Promise's LEAP Program to provide San Marcos students (K-5th grade) with equitable access to quality, outdoor environmental learning opportunities. The program was piloted this past spring, providing San Marcos students with customized, farm-based enrichment curriculum. In collaboration with San Marcos Promise, the Farm anticipates bringing an additional 165 students to the Farm throughout summer 2021 and spring and summer of 2022. Funds from the San Marcos Community Foundation would cover the costs of program supplies and materials, education staffing for on-site program implementation, and maintenance of our extensive outdoor learning spaces (Educational Farm and Gardens, indoor-outdoor Farm STEM-Science Lab with science equipment, Aquaponics System, Mobile Teaching Kitchen, and a newly constructed Nature Play and Environmental Learning Space).

COMMUNITY NEED

Research has consistently shown that experiential outdoor learning promotes social development, encourages healthy lifestyle choices, positively impacts academic performance, contributes to psychological and physical well-being, and fosters positive connections to nature and the environment. Getting youth outdoors matters, but nature-based educational opportunities are not equally available for youth from low-income communities. COVID-19 has exacerbated historic imbalances of who has access to safe outdoor spaces while education inequities and school closures are leading to learning loss, regression in academic achievements, and lost opportunities for social-emotional development in youth. According to NGSS, California elementary and middle school students rank below average among all states in science education, with significant outcome gaps for BIPOC and other low-income youth. Getting youth outdoors matters, but nature-based educational opportunities are not equally available for youth from low-income and underserved communities. According to The San Diego Foundation's 2020 Parks for Everyone Report, 45% of the total land in San Diego County is green space, but the most park-poor areas overlap with the communities that have higher youth populations and poverty. In San Marcos, they report fewer than 8-acres of parkland per 1,000 people and a lower than median average household income. In recent months, COVID-19 has exacerbated historic imbalances of who has access to safe outdoor space.

During the challenging past year of distance learning, the Farm adapted many of its educational programs to virtual platforms to reach students in need of quality virtual learning opportunities, while also continuing to balance "screen time with green time" by safely getting youth outdoors, engaging in hands-on learning, and safely socializing. For the foreseeable future, the Farm is planning to offer both on-site and virtual curriculum over the next year to ensure full flexibility, participation, and reach for students across San Diego and from further demographics.

ENVIRONMENTAL STEM & NUTRITION EDUCATION: SAN MARCOS PROMISE LEAP PROGRAM

Utilizing our 17-acre outdoor “classroom,” we practice a “hands-on, minds-on,” innovative and youthful approach to learning. We provide youth unique opportunities to gain deep, real-world understanding of important scientific topics through nature-based play and learning. Programs are designed to foster curiosity, connect students with the origins of their food, encourage healthy decision-making, prepare the next generation for careers in STEM-related fields, and inspire future generations of environmental leaders. In April 2021, the Farm launched a new collaboration with San Marcos Promise’s LEAP Program to provide San Marcos students (K-5th grade) with a farm-based enrichment curriculum. This pilot program provided spring and summer outdoor enrichment programming that otherwise would not have been offered this academic year due to COVID-19. In the spring, the Farm welcomed approximately 54 San Marcos students to the Farm for a five-session hybrid (virtual and on-site) curriculum. Students visited the farm twice and learned from Farm Educators during three virtual sessions. We are scheduled to bring 45 students (K-5th grade) to the farm this summer for a weeklong program. The pilot spring program was very successful, and the Farm will continue this program in partnership with San Marcos Promise into the 2021-2022 academic year.

The Farm’s 2021-2022 on-site LEAP curriculum:

- Is designed and built out in collaboration with the San Marcos Promise team and ranges in topics from agricultural sciences and farm-based careers to nutrition and social-emotional development.
- Is a spiral curriculum that dives deeper and deeper into topics each time the students visit the Farm.
- Provides opportunities for previous student participants to build on concepts learned during past visits, leading to increased mastery and confidence of subject matters.
- Will follow a five-visit session structure in the spring and a weeklong program in summer 2021 and 2022.

OUTCOMES

Through this partnership with San Marcos Promise’s LEAP Program, the Farm will engage approximately 165 San Marcos students in hands-on, experiential, environmental education. LEAP courses encourage youth to explore their interests, discover new passions and potential career paths, and build real-world academic, social, and emotional skills. During this program, youth will become environmental scientists and engage all of their senses to understand the natural world. Students will harvest, prepare, and taste fresh produce, witnessing first-hand the unique experience of “soil to fork,” learning where their food comes from, why this matters, and how their choices can impact their health and the world. These types of experiences can foster life-long interest and healthy habits. Pilot program evaluations of LEAP parents and students have been overwhelmingly positive. A parent from the pilot program shared, “My son was hesitant to visit the farm without me during week 1, but I got him to do it and he LOVED his experience. Every week he was excited to participate in the Zoom session and was always pleasantly surprised about what the lesson was about. The Coastal Roots Farm staff who led the program did a fantastic job educating the kids with enthusiasm and engaging my child.”

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)

The below project budget is a portion of our Environmental STEM Education Program. The Farm's total annual Environmental STEM Education Program Budget is attached

Full Time Farm Educator **\$4,000**

Program Supplies

(Pots, soil, seeds, herbs, pickling supplies, craft paper, honey sticks, etc.) **\$1,500**

Repair and Maintenance of Farm Educational Spaces

(Educational Farm and Gardens, indoor-outdoor Farm STEM-Science Lab, Mobile Teaching Kitchen and science equipment, Education Farm and Gardens, and a Nature Play and Environmental Learning Space) **\$500**

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

Grant Request Amount: **\$6,000**

(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). *Below are confirmed and pending funders for the Farm's annual Environmental STEM Education Program overall (\$277,498). A portion of secured funds will be allocated towards the collaboration with San Marcos Promise. The Farm does not yet have a specific funder for this particular program.*

\$100,000	The JEM Project	**C
\$12,500	Hervey Family Foundation	**C
\$10,000	Denise Schuman Charitable Foundation	**C
\$10,000	Price Philanthropies	**C
\$7,000	San Diego Community Enhancement Program (CEP) –District 3	**C
\$6,000	Nordson Corporation	**C
\$5,000	Cox Communications	**C
\$5,000	Genentech	**C
\$5,000	Patagonia	**C
\$3,500	General Atomics	**C
\$2,500	BAE Systems	**C
\$1,000	Charitable Foundation	**C
\$25,000	San Diego Foundation	**P
\$10,000	SDG&E	**P
\$10,000	Sony	**P
\$10,000	U.S. Bank	**P
\$10,000	Sprouts Foundation	**P



Coastal Roots Farm Environmental STEM & Nutrition Education Program Budget

Revenue	Budget
Private Contributions (Individual and Foundations)	\$ 175,000
Corporate Support (Sponsorships and Grants)	\$ 10,000
Government Support	\$ 5,000
In-Kind Contribution	\$ -
Earned Revenue (Fee-for-Service Programs)	\$ 65,000
Fundraising (Year End Campaigns, Farm Founder Membership, Events)	\$ 25,000
Total Revenue	\$ 280,000
Expenses	
Program Scholarship (includes personnel costs for 3 FT Educators/5 PT Educators)	\$ 184,468
Bus Transportation Fees	\$ 22,500
Program Supplies	\$ 18,387
Program Space Operations and Maintenance	\$ 7,496
Marketing, Communications and Outreach	\$ 9,663
Evaluation and Reporting	\$ 5,252
Subtotal	\$ 247,766
Overhead 12%	\$ 29,732
Total Expenses	\$ 277,498
Net Profit (Loss)	\$ 2,502



Coastal Roots Farm FY2021 Organizational Budget

Revenue	Budget
Private Contributions (Individual and Foundations)	\$ 1,061,000
Corporate Support (Sponsorships and Grants)	\$ 104,000
Government Support	\$ 30,000
In-Kind Contribution (Rent and Professional Services)	\$ 325,000
Social Enterprise and Earned Revenue (Farm Stand, Composting, Community Events and Festivals, Farm Camps, School and Group Visits, Farm Tours)	\$ 252,488
Fundraising (Year End Campaign, Farm Founder Memberships, Events)	\$ 258,000
TOTAL	\$ 2,030,488
Expenses	
Personnel	\$ 1,410,727
Program Expense - Supplies (Farm Production, Food Distribution, Farm Education, Community Events, and Jewish Agricultural Festivals, includes Seeds, Tools, Post-Harvest Materials, PPE, Fuel, etc.)	\$ 93,000
Program Expense - Repairs and Maintenance (Farm Production and Food Distribution, includes Equipment, Pest Control, Irrigation, Vehicles, etc.)	\$ 30,695
Program Expense - Operations (Farm Production, Food Distribution, Farm Education, Community Events, and Jewish Agricultural Festivals - includes Insurance, Permits, Fees, Licenses, IT services, Water, Utilities, In-Kind Rent and Professional Services)	\$ 437,820
Program Expense - Marketing	\$ 9,663
Program Expense - Evaluation	\$ 5,252
Depreciation	\$ 41,112
Total Expenses	\$ 2,028,269
NET PROFIT (LOSS)	\$ 2,219



June 18, 2021

To Whom It May Concern,

It is my pleasure to write a letter of support for Coastal Roots Farm for the San Marcos Unified School District's Environmental STEM and Nutrition Program in partnership with The San Marcos Promise.

The San Marcos Promise's vision is to make the communities of North San Diego County the most sought after places to live and work by investing in our San Marcos Unified School District students to ensure their college and career readiness. We share Coastal Roots Farm's belief that all students should have access to high-quality outdoor learning experiences as a part of their school education, and are grateful for their dedication to "Nourishing Community" by providing these unique opportunities on a sliding scale.

We piloted this partnership as an alternative to our after-school LEAP program this spring with "Littles" grades K-2, "Middles" grades 3-6, and "Big Kids" grades 7-12. We will also have two groups of students attending Coastal Roots Farm as part of our LEAP Program this summer.

We look forward to working with Coastal Roots Farm's Education Team to confirm the schedule and program offerings for the 2021-22 school year. We are thrilled to have Coastal Roots Farm as our partner in reaching San Marcos Unified School District students.

Sincerely,

Lin Stort



BOARD OF DIRECTORS 2021

Charlene Seidle, Chair | Executive Vice President, Leichtag Foundation
Jim Farley, Vice Chair | President & CEO, Leichtag Foundation
Adam Berman | Executive Director, Urban Adamah
Sharyn Goodson* | Vice President, Philanthropy, Leichtag Foundation
Leilani Rasmussen* | Secretary of the Board | Director of Finance and Grants Administration, Leichtag Foundation
Javier Guerrero | President and Chief Executive Officer, Coastal Roots Farm
Todd Frank | President and CEO, Frank Financial Services

**Non-Voting Members*

Date: DEC 8 - 2015

COASTAL ROOTS FARM
441 SAXONY RD
ENCINITAS, CA 92024

Employer Identification Number:
47-1570910
DLN:
17053212333035
Contact Person:
ROGER W VANCE ID# 31173
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170 (b) (1) (A) (vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
October 17, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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

COASTAL ROOTS FARM

Sincerely,



Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements



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

Entity Status Letter

Date:

ESL ID:

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:

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.
5. The entity was administratively dissolved/cancelled on _____ 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

990Form 990
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

2019Open to Public
Inspection**A For the 2019 calendar year, or tax year beginning OCT 1, 2019 and ending SEP 30, 2020**

B Check if applicable:	C Name of organization COASTAL ROOTS FARM	D Employer identification number 47-1570910
	Doing business as	
	Number and street (or P.O. box if mail is not delivered to street address) 441 SAXONY RD	Room/suite
	City or town, state or province, country, and ZIP or foreign postal code ENCINITAS, CA 92024	
	F Name and address of principal officer: JAVIER GUERRERO SAME AS C ABOVE	
I	Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website:	► HTTPS : / COASTALROOTSFARM.ORG/	
K Form of organization:	<input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 2014 M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: CULTIVATES HEALTHY COMMUNITIES INTEGRATING AGRICULTURE, FOOD JUSTICE, AND ANCIENT JEWISH WISDOM.		
	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	4
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	1
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	26
	6 Total number of volunteers (estimate if necessary)	6	1004
	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 39	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year Current Year	
	1,378,831.	1,540,644.	
	9 Program service revenue (Part VIII, line 2g)	202,777. 299,478.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0. -6,365.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0. 0.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,581,608. 1,833,757.		
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	43,907. 79,979.	
	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)	1,105,565. 1,357,043.	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.	
	b Total fundraising expenses (Part IX, column (D), line 25) ► 124,996.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	361,149. 334,041.	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,510,621. 1,771,063.	
19 Revenue less expenses. Subtract line 18 from line 12	70,987. 62,694.		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year End of Year	
	324,875.	569,026.	
	21 Total liabilities (Part X, line 26)	123,265. 304,722.	
	22 Net assets or fund balances. Subtract line 21 from line 20	201,610. 264,304.	

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 JAVIER GUERRERO, PRESIDENT AND CEO	Date
	Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name Firm's name ► ALDRICH CPAS AND ADVISORS, LLP	Preparer's signature Date 06/03/21 Check <input type="checkbox"/> if self-employed PTIN
	Firm's address ► 7676 HAZARD CENTER DRIVE, STE 1300 SAN DIEGO, CA 92108	Firm's EIN ►
		Phone no. (619) 810-4940

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III X1 Briefly describe the organization's mission:

COASTAL ROOTS FARM IS A NONPROFIT JEWISH COMMUNITY FARM AND EDUCATION CENTER. WE CULTIVATE HEALTHY, CONNECTED COMMUNITIES BY INTEGRATING SUSTAINABLE AGRICULTURE, FOOD JUSTICE, AND ANCIENT JEWISH WISDOM.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes X No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 802,927. including grants of \$ 79,979.) (Revenue \$ 197,562.)

INCREASING ACCESS TO FRESH ORGANIC PRODUCE THROUGH SUSTAINABLE AGRICULTURE: COASTAL ROOTS FARM SEEKS TO CARE FOR ITS COMMUNITY WHILE ALSO BEING GOOD STEWARDS OF ITS LAND AND SOIL. THE FARM MANAGES 17 ACRES OF FARMLAND, CONSISTING OF 2.5 ACRES OF VEGETABLE PRODUCTION FIELDS, AN EDUCATION FARM & GARDEN, A LARGE-SCALE COMPOST OPERATION, THREE CHICKEN FLOCKS, AND AN 8.5-ACRE AGROFORESTRY "FOOD FOREST." THE FARM IS ON THE FOREFRONT OF SUSTAINABLE, REGENERATIVE FARMING PRACTICES THAT BUILD HEALTHY SOIL, SEQUESTER CARBON, CONSERVE WATER, AND HELP REDUCE THE IMPACTS OF CLIMATE CHANGE. (ADDITIONAL DESCRIPTIONS IN SCHEDULE O)

4b (Code:) (Expenses \$ 257,148. including grants of \$) (Revenue \$ 67,027.)

INCREASING ACCESS TO HANDS-ON FARM-BASED ENVIRONMENTAL EDUCATION EXPERIENCES: WE PROVIDE YOUTH AND ADULTS WITH UNIQUE, DIVERSE, AND INCLUSIVE FARM-BASED EDUCATIONAL OPPORTUNITIES THAT CONNECT OUR COMMUNITY WITH THE LAND, FOOD, AND ONE ANOTHER. OUR FARM PROVIDES A UNIQUE PLATFORM FOR FARM-BASED ENVIRONMENTAL EDUCATION TO IMPROVE COMMUNITY HEALTH AND INCREASE AWARENESS, INVOLVEMENT, AND PASSION FOR NATURE, ENVIRONMENTAL STEWARDSHIP, AND FOOD SYSTEMS. WE HOST WEEKLY HANDS-ON VOLUNTEER OPPORTUNITIES, EDUCATIONAL WORKSHOPS, FARM TOURS, FARM CAMPS, AND SCHOOL AND GROUP VISITS BASED ON STEM-ALIGNED CURRICULUM FOR STUDENTS IN PRE-K THROUGH 12TH GRADE. (ADDITIONAL DESCRIPTIONS IN SCHEDULE O)

4c (Code:) (Expenses \$ 265,247. including grants of \$) (Revenue \$ 34,889.)

CULTIVATING INCLUSIVE JEWISH LIFE OPPORTUNITIES: COASTAL ROOTS FARM IS A JEWISH COMMUNITY FARM THAT INTEGRATES FARMING, GARDENING, AND FOOD AS A WAY TO TEACH ABOUT JEWISH TRADITION AND HERITAGE, BUILD JEWISH IDENTITY AND COMMUNITY, AND MAKE THE WORLD A MORE JUST AND SUSTAINABLE PLACE. WE ARE A LIVING JEWISH FARM, MAKING PRACTICES THAT ARE THOUSANDS OF YEARS OLD RELEVANT LESSONS FOR TODAY. THESE PRACTICES INFORM HOW WE GROW PRODUCE, SHARE BELONGINGS, TREAT NEIGHBORS, OBSERVE THE PASSING OF TIME, CELEBRATE AND IMPROVE, CARE FOR PLANTS AND ANIMALS, AND CREATE A VIBRANT, WELCOMING COMMUNITY. ALL OF THIS MAKES COASTAL ROOTS FARM A JEWISH FARM FOR EVERYONE. (ADDITIONAL DESCRIPTIONS IN SCHEDULE O)

4d Other program services (Describe on Schedule O.)(Expenses \$ including grants of \$) (Revenue \$)4e Total program service expenses ► 1,325,322.

Form 990 (2019)

Coastal Roots Farm

Financial Statements

Year Ended September 30, 2020



COASTAL ROOTS FARM
Financial Statements
Year Ended September 30, 2020

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1
Financial Statements:	
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows	5
Notes to Financial Statements	6



Aldrich CPAs + Advisors LLP
7676 Hazard Drive, #1300
San Diego, California 92108

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Coastal Roots Farm

Report on the Financial Statements

We have audited the accompanying financial statements of Coastal Roots Farm (a nonprofit organization), which are comprised of the statement of financial position as of September 30, 2020, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Coastal Roots Farm as of September 30, 2020, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis-of-Matter Regarding Changes in Accounting Principles

As discussed in Note 1 to the financial statements, in 2020, Coastal Roots Farm adopted Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (ASC Topic 606), and ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASC Topic 958). Our opinion is not modified with respect to these matters.

Aldrich CPAs + Advisors LLP

San Diego, California
May 7, 2021

COASTAL ROOTS FARM
Statement of Financial Position
September 30, 2020

ASSETS

Current Assets:

Cash	\$ 327,638
Accounts receivable	2,567
Current portion of promises to give	49,771
Prepaid expenses	8,600
	<hr/>
Total Current Assets	388,576
	<hr/>
Promises to Give, net of current portion	25,000
Property and Equipment, net of accumulated depreciation	155,450
	<hr/>
Total Assets	\$ <u>569,026</u>

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable	\$ 21,929
Accrued expenses	75,466
Note payable	102,448
	<hr/>
Total Current Liabilities	199,843
	<hr/>
Note Payable, net of current portion	<u>104,879</u>
	<hr/>
Total Liabilities	304,722

Net Assets:

Without donor restrictions	53,819
With donor restrictions	210,485
	<hr/>
Total Net Assets	<u>264,304</u>
	<hr/>
Total Liabilities and Net Assets	\$ <u>569,026</u>

COASTAL ROOTS FARM
Statement of Activities
Year Ended September 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Contributions	\$ 1,070,173	\$ 470,471	\$ 1,540,644
In-kind contributions	242,465	-	242,465
Farm income	219,520	-	219,520
Loss on disposal	(6,386)	-	(6,386)
Net assets released from restrictions	<u>300,920</u>	<u>(300,920)</u>	<u>-</u>
Total Revenue and Support	1,826,692	169,551	1,996,243
Expenses:			
Program services:			
Production	846,819	-	846,819
Education	490,857	-	490,857
Other programs	<u>110,421</u>	<u>-</u>	<u>110,421</u>
Total Program Services	1,448,097	-	1,448,097
Supporting services:			
Management and general	360,455	-	360,455
Fundraising	<u>124,997</u>	<u>-</u>	<u>124,997</u>
Total Supporting Services	485,452	-	485,452
Total Expenses	1,933,549	-	1,933,549
Change in Net Assets	(106,857)	169,551	62,694
Net Assets, beginning	<u>160,676</u>	<u>40,934</u>	<u>201,610</u>
Net Assets, ending	\$ 53,819	\$ 210,485	\$ 264,304

COASTAL ROOTS FARM
Statement of Functional Expenses
Year Ended September 30, 2020

	Program Services			Supporting Services			Total
	Production	Education	Other Programs	Management and General	Fundraising		
Payroll and related expenses	\$ 599,628	\$ 305,386	\$ 92,934	\$ 273,136	\$ 92,592	\$ 1,363,676	
In-kind rent	101,377	101,377	-	-	-		202,754
Consulting	2,780	9,566	13,516	65,346	24,490		115,698
Supplies	43,204	26,524	244	2,554	43		72,569
Other	12,276	16,294	2,342	3,180	3,517		37,609
Depreciation	39,307	-	-	2,589	-		41,896
Repairs and maintenance	18,468	3,811	-	-	-		22,279
Insurance	6,915	5,005	-	6,659	1,668		20,247
Marketing	144	14,005	894	-	2,010		17,053
Utilities	14,549	1,947	-	-	-		16,496
System support	1,897	1,181	406	3,773	-		7,257
Conference	2,721	320	85	753	213		4,092
Meal and entertainment	106	1,706	-	1,532	319		3,663
Professional fees	315	2,710	-	500	115		3,640
Office	1,732	225	-	145	-		2,102
Cost of goods sold	1,400	-	-	-	-		1,400
Community events	-	800	-	-	30		830
Taxes	-	-	-	288	-		288
 Total Expenses	 \$ 846,819	 \$ 490,857	 \$ 110,421	 \$ 360,455	 \$ 124,997	 \$ 1,933,549	

COASTAL ROOTS FARM
Statement of Cash Flows
Year Ended September 30, 2020

Cash Flows from Operating Activities:		
Change in net assets	\$	62,694
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		41,896
Loss on disposal of property and equipment		6,386
Changes in operating assets and liabilities:		
Accounts receivable		3,128
Promises to give		(59,771)
Prepaid expenses		2,364
Accounts payable		(19,408)
Accrued expenses		27,250
Deferred revenue		(33,712)
		<hr/>
Net Cash Provided by Operating Activities		30,827
Cash Flows from Investing Activities:		
Purchases of property and equipment		(17,524)
Proceeds from sale of property and equipment		<hr/> 3,200
		<hr/>
Net Cash Used by Investing Activities		(14,324)
Cash Flows Provided by Financing Activities:		
Proceeds from note payable		<hr/> 207,327
		<hr/>
Net Change in Cash		223,830
Cash, beginning		<hr/> 103,808
		<hr/>
Cash, ending	\$	<hr/> 327,638

COASTAL ROOTS FARM
Notes to Financial Statements
Year Ended September 30, 2020

Note 1 – Organization and Summary of Significant Accounting Policies

Nature of Activities

Coastal Roots Farm (the Farm), was formed as a tax exempt organization on October 17, 2014 and began operations on January 1, 2016. The Farm's mission is to cultivate healthy, connected communities by integrating sustainable agriculture, food justice, and ancient Jewish wisdom. The Farm is sustained by contributed income connected to its impact initiatives, Regenerative Agriculture, Equitable Food Access, Environmental Education, and Jewish Life. The Leichtag Foundation (Leichtag) is the primary funder of the Farm through grants which are designed to decrease annually in order to establish full independence through increased diversity amongst other fund development strategies.

New Accounting Pronouncement

In May 2014, the Financial Accounting Standards Board (FASB) issued ASU 2014-09, *Revenue from Contracts with Customers (ASC Topic 606)*. This standard update, along with related subsequently issued updates, clarifies the principles for recognizing revenue and develops a common revenue standard under accounting principles generally accepted in the United States of America (US GAAP). During the year ended September 30, 2020, the Farm adopted ASU 2014-09, *Revenue from Contracts with Customers (ASC Topic 606)*.

In June 2018, the FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (ASC Topic 958)*. This standard update clarifies and improves the scope and the accounting guidance for contributions received and contributions made under US GAAP. During the year ended September 30, 2020, the Farm adopted ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (ASC Topic 958)*.

Financial Statement Presentation

The financial statements of the Farm have been prepared in accordance with US GAAP, which require the Farm to report information regarding its financial position and activities according to the following net asset classification:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Farm. These net assets may be used at the discretion of the Farm's management.

Net assets with donor restrictions – Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Farm or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity. The Farm did not have any donor restrictions that were perpetual in nature for the year ended September 30, 2020.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Use of Estimates

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

Accounts Receivable

The accounts receivable arise in the normal course of operations. It is the policy of management to review the outstanding accounts receivable at the end of the period, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts. No allowance was considered necessary at September 30, 2020 because management believes all amounts are collectible.

COASTAL ROOTS FARM
Notes to Financial Statements
Year Ended September 30, 2020

Note 1 – Organization and Summary of Significant Accounting Policies, continued

Unconditional Promises to Give

Promises to give that are expected to be collected within one year are recorded at their net realizable value. Promises to give that are expected to be collected in future years are discounted to their estimated net present value. After promises to give are originally recorded, an allowance for uncollectible promises to give may be established based on specific circumstances.

Property and Equipment

The Farm capitalizes all expenditures for property and equipment in excess of \$2,000. Equipment and improvements are recorded at cost or at estimated fair value at date of gift if donated. Expenditures for maintenance and repairs are charged against operations. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets of five to seven years.

Revenue Recognition

The Farm recognizes revenue in a manner that depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which the Farm expects to be entitled in exchange for those goods or services.

The Farm earns revenue from contracts with customers through farm income which is comprised of revenues from the farm stand, composting, camps, and community events. Revenues are accounted for under ASC Topic 606, which the Farm adopted on October 1, 2019. The new guidance was applied retrospectively to the contracts that were not completed as of the adoption date. Management has determined that there is no impact on net assets as of October 1, 2019 due to the adoption of the new policy. The Farm recognizes revenue from contracts with customers when its performance obligations are satisfied, regardless of the period in which it is billed. This is typically at the point in time when the performance obligation is completed.

Management has analyzed the provisions of the FASB's ASC Topic 606, *Revenue from Contracts with Customers*, and has concluded that no changes are necessary to conform with the new standard. Sales contain a single delivery element and revenue is recognized at a single point in time when ownership, risks and rewards transfer.

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are satisfied within the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

Management has analyzed the provisions of the FASB's ASC Topic 958, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, and has implemented the new standard on a modified prospective basis.

Fair Value Measurements

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

Level 1 – Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

COASTAL ROOTS FARM
Notes to Financial Statements
Year Ended September 30, 2020

Note 1 – Organization and Summary of Significant Accounting Policies, continued

Fair Value Measurements, continued

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

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

As a practical expedient, certain financial instruments may be valued using net asset value (NAV) per share. NAV is the amount of net assets attributable to each share of outstanding capital stock at the end of the period.

The carrying value of cash, receivables, and payables approximates fair value as of September 30, 2020 due to the relative short maturities of these instruments.

Income Taxes

The Farm is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and from California franchise and income tax under section 23701(d) of the Revenue and Taxation code. However, the Farm remains subject to taxes on any net income which is derived from a trade or business regularly carried on and unrelated to its exempt purpose.

The Farm follows accounting standards generally accepted in the United States of America related to the recognition of uncertain tax positions. The Farm recognizes accrued interest and penalties associated with uncertain tax positions as part of the statement of activities, when applicable. Management has determined that the Farm has no uncertain tax positions at September 30, 2020 and therefore no amounts have been accrued.

The Farm files income tax returns in the United States and various state and local jurisdictions.

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Payroll and related expenses and in-kind consulting services are allocated based off time and effort. All other expenses are broken out by accounts and can be directly charged to the appropriate function based on actual expenses.

Future Accounting Standard

In February 2016, the FASB issued ASU 2016-02 *Leases*. The primary change in US GAAP addressed by ASU 2016-02 is the requirement for a lessee to recognize on the statement of financial position a liability to make lease payments ("lease liability") and a right-of-use asset representing its right to use the underlying asset for the lease term. ASU 2016-02 also requires qualitative and quantitative disclosures to enable users of the financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. ASU 2016-02 is effective for fiscal years beginning after December 15, 2021. Lessees must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, although there are optional practical expedients that entities may elect to apply. The Farm is evaluating the effect that the provisions of ASU 2016-02 will have on its financial statements and related disclosures.

Subsequent Events

The Farm has evaluated subsequent events through May 7, 2021, which is the date the financial statements were available to be issued.

COASTAL ROOTS FARM
Notes to Financial Statements
Year Ended September 30, 2020

Note 2 – Concentrations

The Farm maintains cash accounts at various financial institutions. The balances at times may exceed Federal Deposit Insurance Corporation (FDIC) limits. Accounts at each financial institution are insured by the FDIC up to \$250,000.

Note 3 – Liquidity and Availability

The following reflects the Farm's financial assets as of the balance sheet date, reduced by amounts not available for general use contractual or donor-imposed restriction within one year of the balance sheet date.

Cash	\$ 327,638
Accounts receivable	2,567
Promises to give	<u>49,771</u>
 Total Financial Assets	 379,976
 Less amounts not available to be used within one year:	
Restricted by donor with purpose or time restrictions	<u>210,458</u>
 Financial assets available to meet cash needs for general expenditures within one year	 \$ <u>169,518</u>

The Farm has certain donor-restricted assets limited to use for programs or specific purpose which are ongoing, major and central to its annual operations which are available to meet cash needs for general expenditures for those programs and purposes within one year in the normal course of operations. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Farm considers all expenditures related to its ongoing activities to be general expenditures.

The Farm manages its liquidity and reserves through maintaining and reviewing budget to actual amounts and forecasted cash flows on a regular basis. The Farm also within a prudent range of financial soundness and stability and constantly maintains adequate liquid assets to fund near term operating needs.

Note 4 – Promises to Give

Promises to give as of September 30, 2020 consist of the following:

Receivable in less than one year	\$ 49,771
Receivable in one to five years	<u>25,000</u>
	\$ <u>74,771</u>

No allowance was considered necessary at September 30, 2020 because management believes that all amounts are collectible. No discount was considered necessary at September 30, 2020 due to the minimal effect it would have on the financial statements.

Note 5 – Property and Equipment

Property and equipment as of September 30, 2020 consist of the following:

Machinery and equipment	\$ 232,080
Other	<u>32,590</u>
	<u>264,670</u>
Less accumulated depreciation	<u>(109,220)</u>
	\$ <u>155,450</u>

COASTAL ROOTS FARM
Notes to Financial Statements
Year Ended September 30, 2020

Note 6 – Restrictions on Net Assets

Net assets with donor restrictions consist of the following at September 30, 2020:

Purpose restrictions:

Education programs	\$ 147,358
Distribution program	<u>38,100</u>
	185,458

Time restricted:

General operating	<u>25,000</u>
	\$ <u>210,458</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows:

Farm production	\$ 147,114
Distribution program	70,464
Youth education programs	46,479
Kubota	16,193
Special events	10,371
Other	7,300
Farm stand	<u>3,000</u>
	\$ <u>300,920</u>

Note 7 – Related Party Transactions

During the year ended September 30, 2020, the Farm received approximately \$1,011,000 from Leichtag Foundation, its primary funder, in cash, in-kind administrative support, and in-kind rent. The Farm's board of directors is primarily comprised of Leichtag employees.

Note 8 – Note Payable

Note payable consist of the following at September 30, 2020:

Note payable under the Paycheck Protection Program (PPP), which is held by City National Bank, was approved by the SBA on April 21, 2020 in the original amount of \$207,327 and bears interest at 1% annum. Principal and interest are due in monthly principal and interest payments, net of any amount forgiven, over 24 months. Payments begin 10 months from the date of distribution. There are no prepayment penalties and the loan is unsecured. The Farm intends to request forgiveness for loan proceeds used to pay qualifying expenses.

\$ 207,327
<u>(102,448)</u>
\$ <u>104,879</u>

COASTAL ROOTS FARM
Notes to Financial Statements
Year Ended September 30, 2020

Note 8 – Note Payable, continued

Principal payments of long-term debt at September 30, 2020 are due as follows:

Year Ending September 30,	
2021	\$ 102,448
2022	104,879
Thereafter	-
Total	\$ 207,327

Note 9 – Contingencies

In December 2019, a novel strain of coronavirus (COVID-19) was reported in Wuhan, China. On March 11, 2020, the World Health Farm declared COVID-19 a global pandemic and recommended containment and mitigation measures worldwide. The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses and shelter in place orders, including California, where the Farm is headquartered. In response, the U.S. Government enacted the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which includes significant provisions to provide relief and assistance to affected organizations. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of business closures, shelter-in-place orders, and the ultimate impact of the CARES Act and other governmental initiatives. It is at least reasonably possible that this matter will negatively impact the Farm. However, the financial impact and duration cannot be reasonably estimated at this time.

Note 10 – Subsequent Events

The Farm was notified on February 1, 2021 that its application for a loan of \$249,190 under the Second Draw PPP was approved by the SBA. The loan terms require interest at 1% per annum, due in monthly principal and interest payments that amortize the loan balance, net of any amounts forgiven, over 24 months. There are no prepayment penalties and the loan is unsecured. The Farm intends to request forgiveness for loan proceeds used to pay qualifying payroll, rent, utility and interest expenses during the 24 weeks following loan disbursement. The loan forgiveness is exempt from federal income tax.

On April 30, 2021, the Farm was notified that the note payable (Note 8) under the PPP was forgiven in full.

SMCF Resolution No 2021-22

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

-- SUMMER QUARTER 2021--

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 2021 Summer 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>
Charity Wings	\$1,500
American Academy of Pediatrics CA3	\$1,500
Meals on Wheels SD City	\$4,000
Outside the Lens	\$3,000
Coastal Roots Farm	\$5,000

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 17th day of August, 2021, by the following roll call vote:

AYES: BOARD MEMBERS:

NOES: BOARD MEMBERS:

ABSENT: BOARD MEMBERS:

ATTEST:

Colleen Lukoff, Board President

Phillip Scollick, Secretary