

SAN MARCOS COMMUNITY FOUNDATION BOARD SPECIAL MEETING AGENDA

**Tuesday, September 6, 2022 - 6:00 PM
San Marcos Room - 2nd Floor**

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

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

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

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

Meeting Schedule: Regular San Marcos Community Foundation Board meetings are generally held on the third Tuesday in the month of February, May, August and November. The Agenda's are posted on the City website at: www.san-marcos.net.

Agendas: Agenda packets are available for public inspection 72 hours prior to scheduled meetings at the Administration Department located on the second floor of City Hall, 1 Civic Center Drive, San Marcos, during normal business hours. Any agenda-related writings or documents provided to a majority of the San Marcos Community Foundation after distribution of the agenda packet are available for public inspection at the same time at the Administration Department.

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 17, 2022 and SMCF GFC Meetings of July 13, 2022 and August 10, 2022.
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.*

NEW BUSINESS

3. **PRESIDENT'S REPORT**
a. Welcome new Board member
b. Thanks to former Board member
c. SMCF Advisory Board Update
d. Consideration of attendance at grantee events and activities of our memberships
e. COVID-19 Nonprofit Community Grant Program Update
Recommendation: DISCUSSION AND DIRECTION

4. **SMCF GRANT FUNDING COMMITTEE RECOMMENDATION**
Quarterly Funding Recommendation to the SMCF Board for Deliberation.
a. Grant Funding Update – Fiscal Year 2022/2023
b. Summer Funding Recommendation Worksheet
c. Resolution No. 2022-26 – Summer Quarter Grants
Recommendation: CONSIDER/APPROVE

OLD BUSINESS

5. **STRATEGIC PLANNING**
Overview and Update – Boardmembers Carol Gendel and Colleen Lukoff
Recommendation: DISCUSSION AND DIRECTION

6. **PROMOTIONAL AND FUNDRAISING ACTIVITIES/IDEAS**
Overview and Update
Recommendation: DISCUSSION AND DIRECTION

ITEMS FOR THE GOOD OF THE ORDER

7. **MISCELLANEOUS**
a. Selection of next quarter's Grant Funding Subcommittee

8. **ADJOURNMENT**



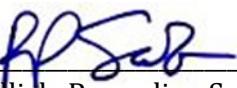
SAN MARCOS COMMUNITY FOUNDATION BOARD MEETING AGENDA
September 1, 2022
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City of San Marcos
1 Civic Center Drive
San Marcos, CA 92069

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 Thursday, September 1, 2022 at 5:30 pm.



Phillip Scollick, Recording Secretary



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

DATE: August 5, 2022

DELIVER TO: Phillip Scollick

Email: PScollie@san-marcos.net; cityclerk@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 2022

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

San Marcos Community Foundation

Beginning Balance: 1,364,738.97

Apply Date	Descr.	Expense/DR	Income/CR
07/31/2022	Dividends	0.00	1,955.47
07/31/2022	Realized Gain	0.00	1,085.56
07/31/2022	Unrealized Gain	0.00	36,492.97
07/31/2022	Unrealized Gain	0.00	25,964.80
07/31/2022	Custodian Fee	68.24	0.00
07/31/2022	Consultant Fee	798.15	0.00
07/31/2022	Foundation Fee	497.47	0.00
		1,363.86	65,498.80

San Marcos Community Foundation

Ending Balance: 1,428,873.91

S.M. Community Found - Now & Forever	Beginning Balance:	5,661.22
Apply Date Descr.	Expense/DR	Income/CR
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07/31/2022 Dividends	0.00	9.65
07/31/2022 Realized Gain	0.00	0.55
07/31/2022 Unrealized Gain	0.00	308.33
07/31/2022 Custodian Fee	0.28	0.00
07/31/2022 Consultant Fee	3.63	0.00
07/31/2022 Foundation Fee	2.06	0.00
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	5.97	318.53
S.M. Community Found - Now & Forever	Ending Balance:	5,973.78

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

Organization	Grant Purpose	Residents Served	Demographic Distribution	Award
<u>A Step Beyond</u>	For academic evaluations and individualized tutoring; referrals to mental health and other support services; and college/career-path planning.	35	100% of students served have incomes of less than 60% of the area's average monthly income and nearly all are minorities. Students continue to struggle academically following distance learning due to COVID-19.	\$15,000
<u>Adjoin</u>	To hire an employment specialist to provide case management, job development and job placement services.	24	Clients are intellectually or developmentally disabled, 80% live on SSI benefits at or below poverty, 20% have incomes less than 60% of the area's average monthly income. Services provided in a qualified census tract.	\$25,000
<u>Alzheimer's San Diego</u>	To provide a Dementia Support Group for San Marcos caregivers.	184	COVID-19 has disproportionately impacted older adults with dementia and their families with increased isolation and significant health and safety concerns.	\$10,000
<u>Arc of San Diego</u>	For a wheelchair-accessible van to be used daily for clients to access community resources, volunteer activities, and rides to work.	20	100% of those served are extremely low-income per federal standards. Organization located in qualified census tract.	\$65,000
<u>BIPOC Support Foundation</u>	To help cover costs of running two, one-week sessions of Explore Next Door Camp during the summer of 2022. Camp will expose participants to the diverse cultures of San Marcos.	50	Camp participants will be elementary and middle school students from families earning less than 60% of the area's annual income.	\$10,560
<u>Boys & Girls Club, San Marcos</u>	Funds will support nine weeks of daily summer programming for students in grades 1 - 12. Youth will participate in academic enrichment, S.T.E.A.M. activities, arts & crafts, outdoor play and more.	300	The Boys & Girls Club is located in a qualified census tract and approximately 76% of families served live in poverty. Participants have been disproportionately impacted by COVID-19 due to required distance learning.	\$25,000

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

<u>Boys and Girls Clubs San Marcos</u>	To upgrade technology equipment and connectivity at the Club's 1 Positive Place site. The Club provides safe, supervised programming when children are out of school.	800	Children are from socio-economically disadvantaged families and many from the homes of single parents and essential workers. Services received in a qualified census tract.	\$50,000
<u>Brother Benno Foundation</u>	For bus passes, identity documents, driver licenses, and medical prescriptions for college students and substance abuse recovery clients. To assist in securing permanent housing once recovery programs end.	69	100% of those served have incomes less than 60% of the area's average monthly income. College students are homeless, extremely low-income, and/or foster youth.	\$30,000
<u>Burn Institute</u>	To bring the Fire Safe Kids programs at schools in low-income areas.	1800	Schools served will be located in qualified census tracts and/or have a high percentage of students from families earning 60% or less than the area's median income.	\$9,900
<u>Cardinal Alliance Parent Organization</u>	Funds will help cover the cost of individual and small group coaching for students in the Mission Hills High School Band and Color Guard. Coaches are not school employees.	192	89.3% of students reside in San Marcos and 40% are from low-income families. Funding recommended aligns with the number of low-income, San Marcos residents at the school.	\$15,000
<u>Carrillo Elementary PTO</u>	For twice weekly, after-school academic remediation.	38	Participants are San Marcos-resident, ELL students from families earning less than 60% of the local's area's annual income. Students continue to struggle following months of distance learning.	\$5,000
<u>Casa de Amparo</u>	To provide critically-needed campus security improvements, specifically fencing and a radio booster system. Improvements will mitigate risks to resident foster youth.	125	All foster youth served have incomes below the federal poverty line. They have endured physical, emotional and sexual abuse; severe neglect; and domestic violence. Youth have also been exposed to violence and substance abuse.	\$150,000
<u>Charity Wings/Gather</u>	To purchase equipment needed to provide outdoor, pop-up art classes with nonprofit community partners.	250	Programs will take place in qualified census tracts and/or serve residents earning 60% or less than the area's median income.	\$2,000

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

<u>Coastal Roots Farm</u>	For K-5th grade students, in The San Marcos Promise's after-school/summer enrichment program to participate in a five-visit, outdoor Environmental STEM & Nutrition Education program.	96	Of district students, at least 37% are from low-income families, 14% are English Language Learners, and 13% have disabilities. Program targets these students who do not have equal access to safe outdoor learning and academic enrichment activities, both needed during COVID and after months of virtual learning.	\$35,000
<u>Community Resource Center</u>	To provide housing assistance, emergency shelter and counseling for clients at risk of homelessness.	30	Participants earn less than 60% of the area's median income. 35% homeless, 65% immigrants, 15% seniors, and many survivors of domestic violence.	\$50,000
<u>CSU San Marcos</u>	To support the work of a social work intern who will assist low-income students in meeting their basic needs. The grant will also provide emergency funds for groceries, hygiene supplies, parking permits, gas, utilities, and temporary, emergency housing.	60	Participants are from families earning less than 60% of the area's average annual income; 50% of those are from families earning less than 45% of the area's average income. At least 61% represent ethnic minorities. Students struggle with job loss after exposure to COVID or needing to tend to sick family member(s). They are also challenged by rising inflation to meet basic needs.	\$22,439
<u>Discovery Elementary PTO</u>	For Tuff Shed and shelving for the school's Makerspace.	145	The Makerspace is used by all students, though funding provided (as a percentage of the request) aligns with the number of San Marcos-resident students from families earning less than 60% of the area's annual income.	\$6,500
<u>Double Peak Music Boosters</u>	To help cover musical instrument rental costs for low- income students.	56	Students served are from families earning less than 60% of the local area's annual income.	\$7,500
<u>Empowering Latino Futures</u>	For a weekly eNewsletter, bimonthly printed magazine, and social media newsletter in Spanish and English. Information targets Latinos and other underserved communities with postings about education, economic relief, financial literacy, food pantries, and health.	6000	Participants are low-income immigrants earning less than 60% of the area's average annual income. At least 25% of those served will have incomes below the poverty line.	\$25,000

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

<u>Feeding San Diego</u>	Funds will provide ten months of food distributions to school pantries. 75% of funds will be used for food purchases.	510	Both Joli Ann Leichtag Elementary and San Marcos Elementary are located in qualified census tracts with high numbers of low-income, food insecure families earning less than 60% of the area's average annual income.	\$74,000
<u>Feeding San Diego</u>	For twice monthly food distributions at San Marcos Elementary, serving school families and community members. Distributions were held for 10+ years before school's closure in March 2020, due to COVID-19.	574	Beneficiaries are very low-income and primarily immigrants, including essential workers. Participants live and access services in a qualified census tract.	\$68,000
<u>Foundation for Senior Wellbeing</u>	To connect seniors, caregivers and family members to resources for housing, home repair, transportation, caregiving, food, emergency aid, medical/mental health needs, legal issues and more.	250	100% of seniors served reside in qualified census tracts. Isolation and lack of access to community resources have been particular concerns for seniors throughout the pandemic.	\$10,000
<u>Foundation for Women Warriors</u>	For general operating support, enabling organization to prevent client homelessness and enhance economic well-being through case management, financial literacy training, as well as emergency goods and financial aid.	24	Clients are all female veterans and have incomes of less than 60% of the area's average monthly income. Many are single mothers and suffer from Post Traumatic Stress Disorder and Military Stress Disorder.	\$15,000
<u>Freedom to Thrive</u>	To provide human trafficking (HT) survivors with legal and advocacy services and connections to other needed resources.	10	Services will be provided in a qualified census tract. Participants earn less than 60% of the area's annual income. Survivors have been disproportionately impacted by the pandemic. They are more vulnerable to homelessness, food/job insecurity, domestic violence, extreme financial hardship, and re-exploitation. Non-trafficked individuals are at a higher risk of being trafficked.	\$18,000
<u>Friends of Richland Elementary PTO</u>	To provide \$4,361 for STEAM program and materials, \$4,611 for teacher aide, \$1,121 for instructional supplies.	188	Funding provided (as a percentage of the request) aligns with the number of San Marcos-resident students from families earning less than 60% of the area's annual income.	\$10,093

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

<u>Friends of San Marcos Parks and Recreation</u>	Funds will assist in completing work on a pump track for Bradley Bike Park, covering costs related to land grading and soil stabilization.	12000	Bradley Park is located in a qualified census tract and easily accessible to low-income residents.	\$50,000
<u>Girls on the Run</u>	To support spring and fall program scholarships for students at four San Marcos schools. Program enhances girls' mental and physical health as well as social and life skills.	80	Participants are in third through eighth grades and all come from families with incomes of less than 75% of the area's average monthly income and many are minorities.	\$18,400
<u>Honorary Deputy Sheriff's Association</u>	Funds will be used to purchase sports equipment for the San Diego Sheriff's Department RESPECT Project.	50	Participants are teen boys residing in San Marcos from families earning less than 60% of the area's average annual income.	\$24,063
<u>Hope through Housing</u>	To provide safe, supervised after-school programming for children residing in affordable housing.	40	Children are from socio-economically disadvantaged families and many from the homes of single parents and essential workers. Receive services and live in a qualified census tract.	\$20,000
<u>Hope through Housing</u>	To provide safe, supervised after-school and summer programming for children residing in affordable housing.	130	Several sites are in qualified census tracts and approximately 83% of families are very low-income. 64% of families are led by single parents. Youth have been disproportionately impacted by COVID-19 due to required distance learning.	\$40,000
<u>Interfaith Community Services</u>	For case management and access to emergency flex funds, housing/utility assistance, employment resources, mental/behavioral health, food and hygiene items, and other services.	120	Clients are primarily seniors residing in qualified census tracts. At least 90% of clients served will have incomes below the federal poverty line.	\$100,000
<u>Joli Ann Leichtag Elementary PTO</u>	For field trips, books, onsite activities, playground equipment, supplies, teacher appreciation gifts, and spirit wear.	380	This is a low-income school, located in a qualified census tract.	\$18,500

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

<u>Just in Time for Foster Youth</u>	For emergency support needed for stability, including health/wellness, basic needs, transportation, education, employment, financial literacy, and home furnishings.	18	Participants are transition-age foster youth and have incomes less than 60% of the area's average monthly income. Many struggle with health issues, unemployment and homelessness.	\$25,000
<u>Kid's College</u>	For the Fortissimo Orchestral Music Program, providing weekly music classes at five San Marcos schools, totaling 600+ hours of instruction plus performances and concerts each school year.	200	Offices and two schools located in qualified census tracts. Most participants have incomes less than 60% of the area's average monthly income.	\$35,500
<u>Kids' Turn San Diego</u>	To provide discounted family counseling workshops. Sessions are aimed at healing and strengthening parent-to-parent and parent-child relationships while preventing exposure to domestic violence, high parental conflict and child abuse.	75	Participants are divorced, single parents and their children. Families earn less than 60% of the area's average annual income. Families are struggling financially and considered economically disadvantaged.	\$7,500
<u>Knob Hill Elementary PTO</u>	To provide a formalized arts education program for students in partnership with Escondido Center for the Arts.	279	Funding recommended (as % of request) aligns with number of San Marcos-resident students from families earning less than 60% of the area's annual income.	\$15,480
<u>La Costa Meadows PTO</u>	\$1,400 for academic enrichment and remediation resources and support	15	Funding recommended (as % of request) aligns with number of San Marcos-resident students from families earning less than 60% of the area's annual income.	\$1,400
<u>La Jolla Playhouse</u>	For performances of HOOPLA, which explores the meaning of friendship at four low-income San Marcos schools. Pre- and post-show workshops also provided.	400	Performances will take place at schools either located within qualified census tracts or at schools where the majority of students are from families earning less than 60% of the area's average monthly income.	\$10,000
<u>La Mirada Academy PTO</u>	For a popcorn machine, hotdog steamer, projector screen, and a mobile refreshment kiosk for PTO fundraising/school programs. To help cover costs of field trips, sports equipment/uniforms, and after-school tutoring for 50 students.	907	100% of the school's students are from San Marcos-resident families earning less than 60% of the local area's annual income.	\$23,650

San Marcos COVID-19 Community Grants Program

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<u>Leap to Success</u>	For a series of counseling and coaching programs that provide women with the skills and tools needed to break generational cycles of violence, dysfunction and poverty.	20	Participants are women overcoming domestic violence (75% of women served), homelessness, and other major life challenges. Clients will earn less than 60% of the area's average annual income. Many receive public assistance.	\$20,000
<u>Legal Aid Society of San Diego</u>	To aid clients at risk of homelessness by providing flexible funds for moving, utilities, and transportation costs and groceries. Funds not to be used for rent.	35	Participants will either reside in qualified census tracts or earn 60% or less than the area's median income.	\$25,000
<u>MAAC Project</u>	For no-cost childcare and comprehensive, individualized career and education planning, case management, and support with work or education expenses.	420	Participants live below the poverty line, 34% of the average household income level in San Marcos. Participants are predominantly people of color and unemployed or underemployed.	\$50,000
<u>Mama's Kitchen</u>	To prepare and provide 2,024 medically-tailored meals to critically-ill San Marcos residents.	30	Most clients earn less than 60% of the local average monthly income and have debilitating illnesses.	\$5,000
<u>MANA de North County San Diego</u>	For an Hermanitas Mentoring Program at La Mirada Academy. Program fosters positive self-esteem; promotes good mental and physical health; and encourages college attendance to break the cycle of poverty.	24	Participants are Latina, 7th grade students and 100% come from families with incomes less than 60% of the area's average monthly income.	\$2,200
<u>Meals on Wheels San Diego County</u>	To provide daily, nutritious, home-delivered meals, safety checks, social visits, and care coordination to very low-income older adults and veterans.	155	Services would be provided to isolated, homebound seniors and veterans earning less than 60% of the area's median income.	\$42,225
<u>Mira Costa College Foundation</u>	To provide direct financial assistance to low-income college students struggling to balance school and daily life expenses.	175	Students have been greatly impacted by COVID as they struggle with job loss and its related stress, lack of childcare, loss of housing, and mental health issues. All earn less than 60% of the area's annual income.	\$75,000

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

<u>Mission Hills High School Parent Association</u>	To provide \$7,500 for security, \$1,125 for teacher/staff appreciation, \$1,875 for parent workshops, \$1,500 for operating costs, and \$5,000 for low-income students to attend Disneyland graduation event.	1082	Funding provided (as a percentage of the request) aligns with the number of San Marcos-resident students from families earning less than 60% of the area's annual income.	\$17,000
<u>Neighborhood Healthcare</u>	To purchase minor equipment and exam tables for the organization's new health clinic in San Marcos.	3000	Participants reside in a qualified census tract. They are struggling working families, low and very low-income individuals, and those challenged by COVID-related employment interruptions. Many also rely on public transportation.	\$32,315
<u>North County LGBTQ Resource Center</u>	To provide food, mental health counseling, case management, employment assistance, and emergency financial assistance to low-income, LGBTQ, San Marcos individuals and families.	60	Participants earn less than 60% of the area's average annual income. A higher percentage of LGBTQ adults experienced job loss, food insecurity, mental health concerns, and poverty during the pandemic as compared with non-LGBTQ adults.	\$13,910
<u>North County Lifeline</u>	To provide emergency financial assistance, food, and educational/fun field trips to youth and families.	250	Services provided in qualified census tracts and the majority of clients served have incomes less than 60% of the area's average monthly income.	\$62,500
<u>North San Diego County Promise</u>	Funds will be used to encourage Black/African American students to pursue post-secondary education through mentoring, parent counseling and engagement, internships, cultural and career exploration, and teacher connctions.	250	Participants are Black/African American residents of San Marcos and earn less than 60% of the area's average annual income.	\$25,000
<u>Operation Hope- North County</u>	To provide safe shelter and supportive services to women and families experiencing homelessness.	10	Participants are homeless women and children with incomes less than 60% of the area's average monthly income.	\$35,000
<u>Paloma Elementary PTO</u>	For the school's social worker, teacher mini-grants, school t-shirts, teacher/staff appreciation gifts, folders/planners, programs/events, supplies, and PE/playground equipment.	191	Funding provided (as a percentage of the request) aligns with the number of San Marcos-resident students from families earning less than 60% of the area's annual income.	\$11,150

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

<u>Palomar College Foundation</u>	Funds will aid students in need: \$42,500 for direct financial assistance (not rent) and \$25,000 for textbook purchase/rental assistance. \$7,500 is for operational support to distribute funding.	135	Students are low-income and earning less than 60% of the area's average annual income.	\$75,000
<u>Palomar Family Counseling Service</u>	To provide parenting classes as well as small group mental health counseling for youth served at the Boys & Girls Clubs of San Marcos' after-school program.	52	100% of participants are from families with incomes of less than 60% of the area's average monthly income. 88% live below are at the poverty level. Youth are experiencing increases anxiety, depression, and fear due to disruptions caused by COVID-19.	\$13,424
<u>Produce Good</u>	To provide 36,000 servings of gleaned fresh fruit and vegetables and food waste prevention education to affordable housing residents.	1000	100% of those served reside in qualified census tracts.	\$18,215
<u>Rock Church, San Marcos Campus</u>	To provide families with winter holiday meals, infant formula, blankets, toys, and grocery gift cards.	1075	Services provided in qualified census tract for clients in poverty and many are homeless.	\$25,000
<u>San Diego Children's Discovery Museum</u>	To provide mobile museum workshops to low-income 1st, 2nd, and 3rd grade students from San Marcos Elementary, Joli Ann Leichtag Elementary, and Twin Oaks Elementary schools.	800	San Marcos Elementary and Joli Ann Leichtag Elementary are located in qualified census tracts. 50% of the students at Twin Oaks Elementary are from families earning less than 60% of the area's average monthly income and 31% are English Language Learners.	\$10,000
<u>San Diego Food Bank</u>	To provide a backpack with food for six weekend meals every Friday to students at San Marcos Elementary and La Mirada Academy via the Food 4 Kids Backpack Program.	160	100% of students come from families with incomes less than 60% of the area's average monthly income. Nearly all are minorities.	\$40,000
<u>San Diego Lab Rats</u>	To provide a STEAM education program for middle school students in partnership with The San Marcos Promise LEAP program.	150	Program scholarships would be providing to students from families earning less than 60% of the area's median income, targeting those residing in qualified census tracts.	\$15,000

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

<u>San Diego Oasis</u>	To provide low-income seniors with computer tablets, online learning and interaction, and internet service.	100	Beneficiaries are isolated seniors who reside and receive services in qualified census tracts.	\$35,000
<u>San Elijo Elementary PTO</u>	To purchase Ipads needed for academic remediation.	50	Participants are San Marcos-resident, ELL students from families earning less than 60% of the local's area's annual income. Students continue to struggle following months of distance learning.	\$2,500
<u>San Elijo Middle School Band Boosters</u>	Funds will help cover the cost of choir risers and performance clothing. Clothing will be loaned to students as needed.	66	Funding recommended (as % of request) aligns with number of San Marcos-resident students from families earning less than 60% of the area's annual income. 100% of students are San Marcos residents and 16.5% are from low-income families.	\$6,500
<u>San Marcos Elementary School PTO</u>	\$3,000 for playground equip; \$800 for ukulele rack; \$3,000 for classroom materials; \$5,000 for sports, theater, dance, music; \$10,000 for emergency fund for families in economic hardship.	679	Funding recommended (as % of request) aligns with number of San Marcos-resident students from families earning less than 60% of the area's annual income.	\$21,800
<u>San Marcos Elementary School PTO</u>	To purchase 60 wheeled shopping carts for families accessing Feeding San Diego food distributions at the school twice each month.	210	School is located in a qualified census tract. 99% of students are San Marcos residents and 90% are from low-income families. Families lack vehicles and walk to pick up the food. Many cannot accept the full amount provided because they cannot transport it home.	\$3,000
<u>San Marcos High School Band Boosters</u>	Funds will cover the cost of a class set of instrument tuners (\$1,500) as well as individual and small group coaching for students in the San Marcos High School Music Program (\$18,500). Coaches are not school employees.	94	78% of students reside in San Marcos and 40% are from low-income families earning less than 60% of the area's annual income. Funding recommended (as % of request) aligns with number of San Marcos-resident students from low-income families.	\$20,000
<u>San Marcos High School PTO</u>	To provide \$3,544 for department funding, \$1,549 for program expenses, \$2,756 for school expenses, \$2,231 for senior expenses/support, \$1,654 for school spirit expenses, and \$1,095 for PTO expenses.	2647	Funding provided (as a percentage of the request) aligns with the number of San Marcos-resident students from families earning less than 60% of the area's annual income.	\$12,829

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

San Marcos Middle School PTO	\$10,672 for VIP Program- student achievement incentives; \$2,668 for teacher appreciation; \$2,668 for books; \$2,668 for field trips; \$1,601 for support and supplies.	523	Funding recommended (as a % of request) aligns with number of San Marcos-resident students from families earning less than 60% of the area's annual income.	\$20,277
San Marcos Prevention Coalition	To educate San Marcos residents regarding the dangers of fentanyl and resources for support, focusing on the lowest income communities and City high schools.	7000	Program will focus on lowest income, census tract neighborhoods and City high schools. Of district students, at least 37% are from socio-economically disadvantaged families, 14% are English Language Learners of immigrant families, 13% have disabilities. Program targets these students.	\$12,000
San Marcos Pop Warner	Funds will be used to repair and replace football helmets and shoulder pads for this youth football program as well as provide both full and partial program scholarships.	20	Participants will be from families earning less than 60% of the area's average annual income. Youth will exercise and interact socially outside, which has become crucial for health and well-being during the pandemic.	\$6,800
San Marcos Youth Baseball	For scholarships to players from low-income families. Five per age group: Shetland (ages 5/6), Pinto (ages 7/8), Mustang (9/10), Bronco (11/12), Pony (13/14) and three Stallions' scholarships (advanced). And for \$1,000 for equipment to lend to players in need.	28	Scholarships will be given to players from families earning less than 60% of the area's median income, targeting those residing in qualified census tracts.	\$6,100
Support the Enlisted Project (STEP)	Funding is for emergency financial assistance to meet basic needs, including transportation, food, utilities, and household goods.	16	Participants are low-ranking active military, San Marcos residents, all earning less than 60% of the area's annual income.	\$10,000
TERI, Inc.	To create an Outdoor Fitness Court on TERI's Campus of Life.	350	Participants have intellectual and developmental disabilities and have incomes below 60% of the area's annual income.	\$80,000

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

<u>TERI, Inc.</u>	To provide improvements to a San Marcos residence for the disabled. These will include accessibility updates to the bathroom and adding air conditioning/heat to a rest and recreational living space in the converted garage.	7	Residents have incomes of 4 - 17% of the area's median income. Those with intellectual and developmental disabilities have been disproportionately impacted by the pandemic. Limited understanding of health and safety information and activity restrictions has led to increased stress and reliance on caregivers.	\$30,478
<u>The Kids College</u>	For three weeks of summer camp instruction, 9 a.m. to 3 p.m. each day, Monday through Friday. Students will reconnect with friends, develop their social skills, learn their musical instrument and increase their performance skills. The camp will also provide language arts and math focused instruction.	250	Students are from San Marcos families earning less than 60% of the area's average annual income. At least 85% are from immigrant families. Need is acute to regain student engagement and performance which suffered due to the pandemic. Students continue to struggle with isolation, attitude regression and depression.	\$33,975
<u>The San Marcos Promise</u>	To purchase technology, materials and equipment for Promise Future Centers at Mission Hills High, San Marcos High, Twin Oaks High. Centers available to all students, alumni and parents, providing academic/career planning, life skills training, and job search assistance.	5360	Of district students, at least 37% are socio-economically disadvantaged, 14% are English Language Learners from immigrant families, and 13% have disabilities. This program targets such students as they have fewer opportunities for similar support elsewhere.	\$125,000
<u>The San Marcos Promise</u>	\$30,000 will support the salary of a part-time coordinator to provide educational, career, and life coaching at the Twin Oaks High School Future Center 20 hours per week for 12 months. \$10,000 will provide 28 scholarships for the summer LEAP program, which provides academic enhancement programming.	350	At Twin Oaks, 85% of students are from families earning less than 60% of the area's average annual income. LEAP scholarship recipients will all be from families earning less than 60% of the area's average annual income. Needs are acute to regain engagement and academic performance, which suffered due to the pandemic.	\$35,500
<u>TrueCare</u>	To deliver COVID-related health/safety information and food twice each month to workers at local nurseries and agricultural centers.	3000	Participants are migrant and seasonal farm workers and live below the federal poverty level, 72% are of racial or ethnic minorities.	\$40,000
<u>Twin Oaks Elementary School PTO</u>	To renovate the school garden and outdoor classroom.	293	Funding recommended (as % of request) aligns with number of San Marcos-resident students from families earning less than 60% of the area's annual income.	\$12,000

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

<u>Twin Oaks High School (via San Marcos Promise as fiscal agent)</u>	For the Positive Behavior Rewards System. An alternative school, Twin Oaks supports students to overcome obstacles to recover academic credits. Administrators created this successful system to award attendance, participation, and achievement.	1200	At least 59% of students are from families earning less than 60% of the area's median income, 16% are homeless, 7% are foster youth, 47% are ELL, 18% have disabilities. School also serves teen parents. Virtual learning was particularly problematic as many students were already avoiding school and encountering attendance obstacles.	\$16,000
<u>Unitarian Universalist Refugee and Immigrant Services and Education</u>	To provide the immigrant community with information about legal status options, rights, and resources; direct legal services; Emergency Safety Planning; and entrepreneurship education.	216	Immigrants have been disproportionately and negatively impacted by the pandemic due to limited healthcare and financial assistance options, lack of access to government benefits, high rates of poverty and limited English proficiency.	\$30,000
<u>Voices for Children</u>	Funds will help cover the salaries of staff who orient, supervise, and support Court Appointed Special Advocate (CASA) volunteers. CASAs are consistent, caring adults who advocate in court on behalf of foster children. They ensure that children's educational, physical and mental health, housing, and other needs are addressed.	4	Due to COVID, foster children entered this school year with larger learning gaps than their peers. Many had no access to in-person or distance learning during the early days of the pandemic and experienced excessive loneliness and anxiety. Children continue to struggle with these issues. They are presumed by definition to have no incomes by the U.S. Department of Housing and Urban Development.	\$10,000
<u>Women of Promise</u>	To assist women in accessing resources for food, transportation, emergency shelter, clothing, diapers, personal safety, and employment.	120	Organization located and services provided in qualified census tract. At least 75% of those served live in poverty.	\$10,000
<u>Words Alive</u>	For the Read Aloud program, which includes facilitator training and 20 weeks of programming for 125 learners in grades 1–5. Students will receive new copies of books to keep, basic school supplies, and tailored hands-on project supplies to further explore stories.	125	The program's primary location is the San Marcos Boys & Girls Club, located in a qualified census tract. Approximately 76% of students will come from very low-income families and 66% are ELL. COVID-19 caused at least a full year's loss in learning for students. The disruption caused by school closures disproportionately and adversely impacted very low-income students.	\$30,000
<u>Wounded Warrior Homes</u>	Post-9/11 veterans with traumatic brain injuries and post-traumatic stress disorder receive counseling, intensive case management, food pantry access, housing assistance, and job search support.	35	Beneficiaries are disabled veterans who receive services in a qualified census tract.	\$40,000

San Marcos COVID-19 Community Grants Program

September 2021 - June 2022

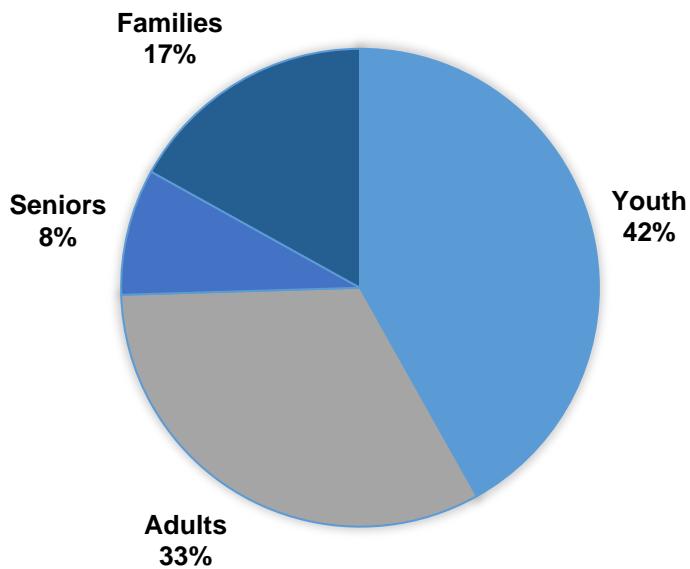
<u>Wounded Warrior Homes</u>	Disabled, post-9/11 veterans are provided with transitional housing, crisis stabilization, and integrated case management services. Veterans also receive food pantry access, housing assistance, and job search support.	43	Participants are homeless, San Marcos resident, post 9/11 veterans not able to work or meet their basic needs due to traumatic brain injuries and post-traumatic stress disorder. They reside and receive services in qualified census tracts. Stress related to the pandemic has exacerbated their injury symptoms. Beneficiaries are disabled veterans who receive services in a qualified census tract.	\$40,000
Total		58,306		\$2,446,183

San Marcos COVID-19 Community Grants Program

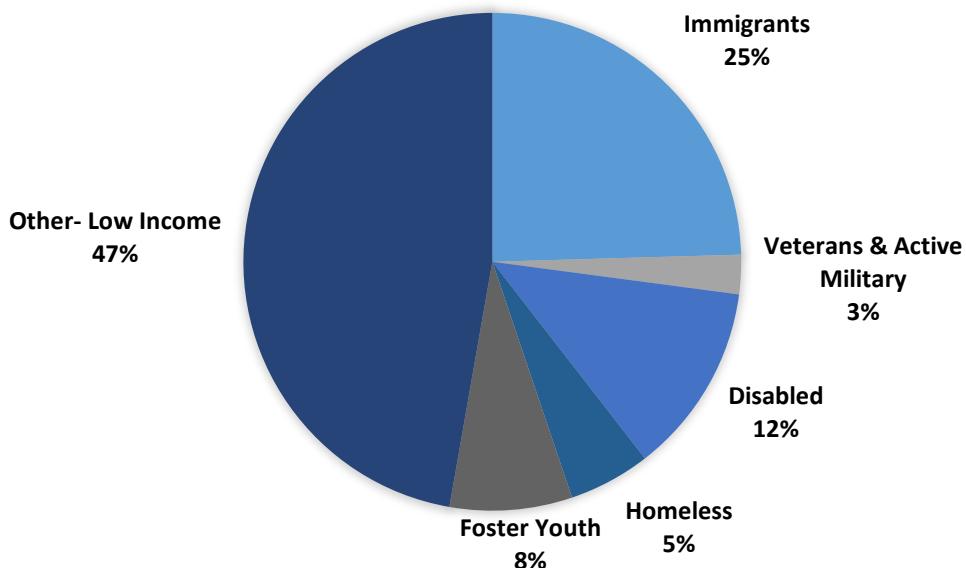
86 grants totaling \$2,446,183 distributed through June 2022

58,306 people served (*duplicated*)

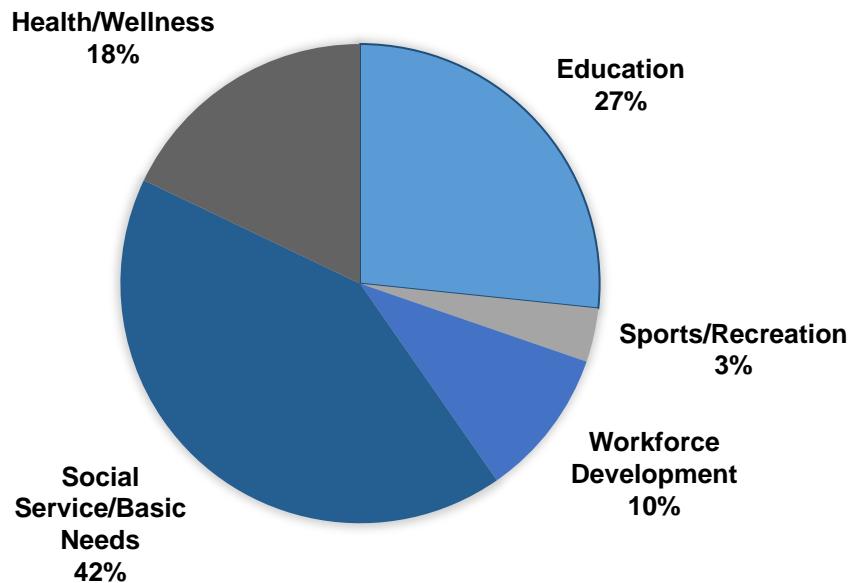
FUNDS DISTRIBUTED BY BENEFICIARY AGE



FUNDS DISTRIBUTED BY TARGET POPULATION



FUNDS DISTRIBUTED BY PROJECT TYPE



SMCF Strategic Planning Process – Proposed Draft

August 2022

MEETING 1: Facilitated by Jessica Monahan, Advisory Committee – by Oct. 2022

WHO: Key Stakeholders to include representation of grantees, Advisory Committee, and others including young and emerging leaders.

SHARE: At this meeting the stakeholders should be provided a strong framework about SMCF and what it has done to date (historical data). An honest discussion about gaps that still exist in community should be addressed as well as goals for the upcoming time period.

Materials for this will be prepared by staff/board members.

GOAL: Determine what we should learn from the community.

(4-6 week planning for survey drafting)

TO DO:

Draft a key set of questions to be asked in a community survey, distributed widely by key stakeholders (and more) for a one month period. Using a survey tool, distribute it via social media, city connections, and through individuals.

(4-6 week period for data collection) – January – February 2023

Collect and compile data for review by larger group

MEETING 2: Facilitated by Jessica Monahan, February – March 2023

Review findings via brainstorming about what these answers mean to the team. Develop draft Vision, Mission, Goals (3-4) with action items and timeframe.

END PRODUCT: a document to guide the work for the next 3-5 years, if not longer.

Formal write-up presented to the Board for approval at **May 2023** meeting.

SWOT Analysis = S-trengths, W-eaknesses, O-pportunities, T-hreats.



MINUTES

REGULAR MEETING OF THE SAN MARCOS COMMUNITY FOUNDATION BOARD

Tuesday, May 17, 2022 – 6:00 PM

San Marcos Conference Room – 2nd Floor

CALL TO ORDER

Board President Lukoff called the meeting to order at 6:06 p.m.

ROLL CALL:

PRESENT:	BOARD MEMBERS: CLARK, GENDEL, WHITMAN, LUKOFF
ABSENT:	BOARD MEMBERS: AHMED, CHALMERS, THOMPSON

ALSO PRESENT: Deputy City Clerk Julia Moss

CONSENT CALENDAR:

- 1. WAIVER OF TEXT** - Waived
- 2. APPROVAL OF MINUTES** – SMCF Board Meeting of February 15, 2022 and SMCF GFC Meetings of April 13, 2022 and May 11, 2022 – Approved

MOVED BY BOARDMEMBER WHITMAN, SECONDED BY BOARDMEMBER CLARK TO APPROVE THE CONSENT CALENDAR.

AYES:	BOARD MEMBERS: CLARK, GENDEL, WHITMAN, LUKOFF
NOES:	BOARD MEMBERS: NONE
ABSENT:	BOARD MEMBERS: AHMED, CHALMERS, THOMPSON

ORAL COMMUNICATIONS – No requests to speak.

NEW BUSINESS:

- 3. PRESIDENT'S REPORT**
 - Welcome New Boardmembers
 - SMCF Advisory Board Update
 - COVID-19 Nonprofit Community Grant Program Update
- 4. SMCF GRANT FUNDING COMMITTEE RECOMMENDATION**
 - Grant Funding Update – Fiscal Year 2021/2022

- b. Winter Funding Recommendation Worksheet
- c. Resolution No. 2022-25 – Spring Quarter Grants

MOVED BY BOARDMEMBER GENDEL, SECONDED BY BOARDMEMBER CLARK TO INCREASE THE FUNDING ALLOCATION BY \$500 TO THE REACH OUT AND READ PROGRAM AND APPROVE RESOLUTION NO. 2022-25.

AYES: BOARD MEMBERS: CLARK, GENDEL, WHITMAN, LUKOFF
NOES: BOARD MEMBERS: NONE
ABSENT: BOARD MEMBERS: AHMED, CHALMERS, THOMPSON

OLD BUSINESS:

5. STRATEGIC PLANNING

Overview and update provided by Board President Lukoff and Boardmember Gendel.

6. PROMOTIONAL AND FUNDRAISING ACTIVITIES/IDEAS

Discussed potential promotional and collaboration ideas.

ITEMS FOR THE GOOD OF THE ORDER

7. MISCELLANEOUS

- A) Discussion of next quarter's Grant Funding Subcommittee
- B) Reminder about return to in-person meetings

NEXT MEETING DATE – The next meeting of the SMCF Board of Directors is scheduled for Tuesday, August 16, 2022. The next meeting of the SMCF GFC is scheduled for Wednesday, July 13, 2022.

ADJOURNMENT

THE BOARD BY CONSENSUS ADJOURNED THE MEETING AT 7:22 PM.

Colleen Lukoff, Board President

ATTEST:

Phillip Scollick, Recording Secretary



MINUTES

SAN MARCOS COMMUNITY FOUNDATION GRANT FUNDING SUBCOMMITTEE SPECIAL MEETING

Wednesday, July 13, 2022

San Marcos Room – 2nd
Floor

CALL TO ORDER

Board Member Gendel called the meeting to order at 6:10 p.m.

ROLL CALL:

PRESENT: BOARD MEMBERS: GENDEL
ABSENT: BOARD MEMBERS: CLARK, LUKOFF, THOMPSON

ALSO PRESENT: Deputy City Clerk Moss.

THE MEETING ADJOURNED AT 6:14 PM DUE TO LACK OF QUORUM.

Colleen Lukoff, Board President

ATTEST:

Phillip Scollick, Recording Secretary



MINUTES

SAN MARCOS COMMUNITY FOUNDATION GRANT FUNDING SUBCOMMITTEE SPECIAL MEETING

Wednesday, May 11, 2022

Virtual Meeting

CALL TO ORDER

Board President Lukoff called the meeting to order at 6:01 p.m.

ROLL CALL:

PRESENT: BOARD MEMBERS: AHMED, CLARK, GENDEL, LOEBER
ABSENT: BOARD MEMBERS: NONE

NEW BUSINESS

1. MINI GRANT APPLICATION PROPOSAL

- A) Pop Warner Football - \$1,500 request to support Youth football, enabling the organization to help youth progress in their growth physically, mentally, and emotionally

2. REGULAR GRANT APPLICATION PROPOSALS

Board members discussed the following regular grant requests:

- A) Christian Services Agency - \$5,000 request for support for Neighborhood Emergency Services.
- B) Fortissimo Orchestral Music Program/Kid's College- \$3,500 request to apply to instructor salaries to bring student participation up to 125.
- C) Meals on Wheels San Diego County - \$10,000 request to for food and packaging for 3,289 meals to be delivered to the homes of food insecure at risk seniors in San Marcos.
- D) New West Ballet Foundation - \$10,000 request to help offset the costs of our professional choreographers, costumes props/set, Musicians and travel (e.g., gas and mileage) to allow us to bring this holiday production to the San Marcos community.
- E) Voices for Children - \$2,500 request provide critical advocacy to 20 City of San Marcos foster youth through the Court Appointed Special Advocate (CASA) program.
- F) Kids' Turn San Diego - \$5,000 request to empower children and heal families experiencing family separations and military transitions through the "Creating Brighter Futures for Children Project".

THE BOARD REVIEWED THE APPLICATIONS AND DISCUSSED GRANT APPROPRIATIONS AND APPROVED FUNDING RECOMMENDATIONS TO THE BOARD.

ORAL COMMUNICATIONS – No requests to speak.

ITEMS FOR THE GOOD OF THE ORDER

NEXT MEETING DATE – The next meeting of the SMCF Board of Directors is scheduled for Tuesday, August 17, 2022.

ADJOURNMENT

THE BOARD BY CONSENSUS ADJOURNED THE MEETING AT 7:08 PM.

Carol Gendel, Board Vice President

ATTEST:

Phillip Scollick, Recording Secretary

Summer Quarter Grant Requests 2022-23

Asset Balance on 6/30/2022: \$1,449,833
 Total Available for Distribution for FY 2022-23: \$57,993 - \$72,491
 Total FY 2022-23 Distributions Year to Date: \$ -
 Total Funds Available for Quarter if Awarding Grants at 4% of Assets: \$ 14,498
 Total Funds Available for Quarter if Awarding Grants at 5% of Assets: \$ 18,123

Nonprofit	Program	# San Marcos Residents Served	Summary	Lead	Request	Recommend	Approved
Mini-grants							
San Marcos Pop Warner	Youth Football Programs	500	To support youth football, enabling them to grow physically, mentally, and emotionally.	Ambreen	\$ 1,500	\$ 750	
Regular Grants							
Community Christian Services Agency	Neighborhood Emergency Services	1000	To provide food, clothing, and basic necessities to low-income San Marcos residents with an emergency need, at one of two centers	Claudia	\$5,000	\$ 2,500	
Fortissimo Orchestral Music Program/Kid's College	Orchestral Music Program	80	To support instructor salaries for children at primarily low-income schools in San Marcos enrolled in the program.		\$3,500	\$ 3,500	
Meals on Wheels San Diego County	Food Packaging for Seniors	150	To provide food and packaging for 3,289 meals to be delivered to the homes of food insecure seniors in San Marcos, along with social visits, safety checks, and care navigation with referrals to other service providers if necessary.		\$10,000	\$ 2,500	
New West Ballet Foundation	Nutcracker Production	15,000	To support costs associated with a professional production of the Nutcracker.	Claudia	\$10,000	\$ 1,500	
Voices for Children	Court Appointed Special Advocate (CASA) program	20	To support foster youth by providing them a volunteer Court Appointed Special Advocate that has been recruited, trained, and supervised by professionals, to address their educational, physical and mental health, housing, and other needs.		\$2,500	\$ 2,500	
Kids' Turn San Diego	Creating Brighter Futures for Children Project	50	To subsidize workshops for low-income families with children experiencing family separations and military transitions.	Ian	\$5,000	\$ 5,000	
					\$36,000	\$18,250	\$0

SMCF Resolution No 2022-26

**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 2022--

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 seven (7) proposals were received by the Foundation prior to the grant submittal deadline established for the 2022 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>
Pop Warner Football	
Christian Services Agency	
Fortissimo Orchestral Music Program/Kid's College	
New West Ballet Foundation	
Voices for Children	
Kids' Turn San Diego	

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

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

PASSED, APPROVED AND ADOPTED by the San Marcos Community Foundation Board of Directors, at a regular meeting thereof, this 16th day of August, 2022, by the following roll call vote:

AYES: BOARD MEMBERS:

NOES: BOARD MEMBERS:

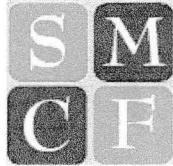
ABSENT: BOARD MEMBERS:

Colleen Lukoff, Board President

ATTEST:

Phillip Scollick, Secretary

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

Project Name: San Marcos Pop Warner Date Submitted: <i>04-21-2022</i>	Total # of people served: Up to 500 Total # of San Marcos residents served: Up to 500	Amount Requested: \$\$1500.00
Non-Profit Organization Name and Address, Website San Marcos Pop Warner PO Box 1654 San Marcos, California 92079 https://www.sanmarcospopwarner.org/		Contact Person – Name, Title & Phone, email Ryl Relatores Phone: 760-410-6670 Email: president@sanmarcospopwarner.org

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

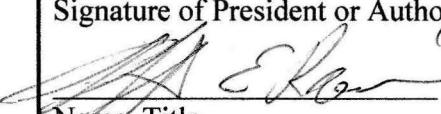
To support Youth football, enabling the organization to help youth progress in their growth physically, mentally, and emotionally.

Provide a safe place and environment where they can experience Teamwork, Commitment, Self-Worth.

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

Youth football brings together 200 to 500 members of the community each weekend from August until sometimes as late as November. We help prepare the next generation of High School Athletes, who bring positive energy and attention to the City.

Tax ID 33-0561483

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	Expected date project will begin/end: August 1 through November 30 Date by which funds will be expended: November 1
Signature of President or Authorized Officer  <i>(V.P.)</i> Name, Title	
<i>04/21/2022</i> Date	

- 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

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): citvclerk@san-marcos.net

SAN MARCOS COMMUNITY FOUNDATION

Grant Cover Page



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

Project Name: Neighborhood Emergency Services Date Submitted: 4/26/22	Total # of people served: 30,000 Total # of San Marcos residents served: 1,000	Amount Requested: \$5,000
Non-Profit Organization Name and Address, Website Community Christian Services Agency 4167 Rappahannock Ave San Diego, CA 92117 http://www.ccsasandiego.org/		Contact Person – Name, Title & Phone, email Connie Villarreal Executive Director (858) 274-2271 cvillarreal@ccsasd.org

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

Community Christian Services Agency (CCSA) is requesting a donation of \$5,000 for our Neighborhood Emergency Services. Through our two service centers, CCSA provides food, clothing, and basic necessities to low-income individuals and families, as well as the growing homeless population. While our service centers are not located in San Marcos, many families come from San Marcos come to our facilities to receive the items they need, no questions asked. Funds received will be dedicated towards our emergency services which include free groceries, clothing, first aid, transportation vouchers, ID application assistance, and resource counseling.

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

In the San Marcos community, 11.2% of the population lives below the poverty rate as of 2019. During the pandemic, financial instability amongst the community has only increased. At CCSA, we help the low-income families who live in San Marcos by providing emergency services that not only cover an immediate need, such as emergency food and necessities, but we also provide further support meant to help build self-reliance and financial stability. No one should be hungry or improperly clothed in the San Marcos community which is why CCSA has their doors open to all!

Please attach the following items.

Both Mini-Grant & Regular:

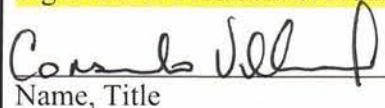
1. Budget for request (use SMCF Budget Worksheet)
2. Annual Operating budget for the organization or unit
3. Federal & State Tax ID numbers
4. Board of Directors listing with affiliations
5. **Regular Grants Only:**

- 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: 06/01/2022

Date by which funds will be expended: 01/01/2023

Signature of President or Authorized Officer


Name, Title

4/26/22
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

Narrative for The Neighborhood Emergency Services Program

For 45 years, CCSA has been serving those in the San Diego community who lack the basic necessities of life. CCSA strives to deliver quality services to its clients at the lowest possible cost. A large volunteer workforce and substantial donations of food, clothing and supplies enable CCSA to keep overhead low. More than 90% of the money donated to CCSA is spent on programs directly benefiting CCSA clients. The agency operates two service centers. The main site in Clairemont serves primarily low-income individuals and families throughout the entire County of San Diego (including San Marcos), and the Pacific Beach Center focuses its services primarily on the needs and challenges of the growing population of the homeless. Each year, the agency serves more than 30,000 people coming in for food, clothing, and other basic necessities of life. CCSA is open to anyone in the County of San Diego that needs help. Combined, the two centers serve up to 3,000 people each month with the Pacific Beach Center serving as many as 150 homeless individuals per week.

As a part of our emergency groceries and food initiative, families and individuals are able to receive a 1-week supply of food for their household. This shopping cart full of food includes canned goods, fresh produce, bread, frozen items, and meat. This service is available to all residents within the County of San Diego with distribution centers in Clairemont and Pacific Beach. Those who do not have access to a kitchen are given a bag of ready to eat food such as bananas, apples, and granola bars, or given a resource pamphlet for free hot meals that are valid anywhere within the county. Our emergency groceries and food programs are CCSA's largest and most needed service. Every month, CCSA assists an average of 3,000 families and individuals with their food necessities.

CCSA also runs several other services to support our neighbors in need. At both centers, we provide a large variety of free clothing that is both brand new or gently used. Whenever possible, CCSA does our best to ensure that anyone who requests help is given a set of clothes that fits properly. Both centers also provide transportation assistance in the form of day passes to move our homeless clients towards self-reliance and assist clients in obtaining their ID card, which is often needed for employment and various assistance programs. Our center in Pacific Beach is full of compassionate volunteer nurses who administer basic first aid and, when necessary, refer homeless clients to other medical providers for further treatment. Lastly, our centers are staffed with knowledgeable volunteers who research current assistance programs for low-income and unsheltered individuals. This team at CCSA creates our small agency for resource counseling that can direct individuals to receive additional support.

With at least 7,600 people experiencing homelessness every night in San Diego, poverty is a great concern for our community. In fact, 59% of Americans are only one missed paycheck away from experiencing homelessness. At CCSA, we focus on both the immediate needs of our clients and assist our clients to be self-reliant and stable. This means addressing both issues of food insecurity and unemployment – two of the biggest drivers for poverty. CCSA provides a reliable and safe space for people to find help when they need it most. During the pandemic, most food distribution centers had to close their doors due to a lack of workers and food. CCSA is proud to have never closed our doors and served over 13,000 people during the first 4 months of the pandemic. In 2021 alone, CCSA served over 30,000 children and adults across our two centers with 49% of that being family households. This grant will help supplement costs associated with providing our clients with emergency food, clothing, transportation/ID assistance and resource counseling. The total cost for one individual to receive access to all our services is approximately \$8/person. With an anticipated increase of low-income or unsheltered individuals and households in 2022, a grant in the amount of \$5,000 would help to provide immediate and long-term assistance for 625 San Marcos residents.



Community Christian Service Agency

Board of Director's Roster 2021

Bradley Cannon, President

4497 Caminito Cristalino
San Diego, Ca 92117
Home: 858-270-2304
Cell: 619-405-0878
Roybcannon@aol.com

Leslie Paul, Vice President

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Christina Camberg

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858-882-7004 cell
858-274-2976 home
chrisnap49@hotmail.com

§

Jack Carpenter, Secretary

4983 Somap Ave.
619-823-7801 Cell
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San Diego CA 92110

Larry Emlaw, Vice President

1251 Beryl St.
San Diego, CA 92109
(t) 858.273.1788
(c) 858.733.0366
larry@pacreal.net

Roger Gordon, Treasurer

2463 La France St.,
San Diego, CA 92109
619-517-1488
rgordonlp@gmail.com

Pam Crusberg

3879 Carson Street,
San Diego 92117
858/361-3985
Pcrusberg@aol.com

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)

Food Items (includes produce, canned goods, frozen meats, etc..)	\$ <u>18,778.93</u>
ID Cards	\$ <u>30.00</u>
Medical Supplies (First Aid Kits)	\$ <u>1,149.00</u>
Transportation Assistance (Bus Passes)	\$ <u>1,641.00</u>
Special Services	\$ <u>355.00</u>
Birth Certificate Processing	\$ <u>231.00</u>
Client Service Supplies	\$ <u>4,041.28</u>
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
	\$ _____
Total budget for this PROJECT:	\$ <u>26,225.28</u>

Grant Request Amount: \$ 5,000
(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>\$6500</u>	(Name of source) <u>San Diego Foundation</u>	** <u>C</u>
\$ _____	(Name of source) _____	** _____
\$ _____	(Name of source) _____	** _____
\$ _____	(Name of source) _____	** _____

Jump to Schedule: Form 990

efile Public Visual Render		ObjectId: 202130089349301678 - Submission: 2020-12-29	TIN: 95-2830702
Form 990 	Return of Organization Exempt From Income Tax		OMB No. 1545-0047
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.		2019 Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization COMMUNITY CHRISTIAN SERVICE AGENCY INC	D Employer identification number 95-2830702
	Doing business as	
	Number and street (or P.O. box if mail is not delivered to street address) 4167 RAPPAHANNOCK AVE	Room/suite
	City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92117	
F Name and address of principal officer: 4167 RAPPAHANNOCK AVE SAN DIEGO, CA 92117-5714		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 If "No," attach a list. (see instructions)
J Website: ► www.ccsasandiego.org .		H(c) Group exemption number ►
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation: 1973 M State of legal domicile: CA

Part I Summary		
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: To provide food, clothing and support services from two locations in the San Diego region to the homeless, unemployed and other needy people.	
Revenue	2 Check this box ► <input type="checkbox"/>	
	3 Number of voting members of the governing body (Part VI, line 1a)	3 9
Expenses	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 9
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5 8
Net Assets or Fund Balances	6 Total number of volunteers (estimate if necessary)	6 65
	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
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,974,941 Current Year 1,027,062
	9 Program service revenue (Part VIII, line 2g)	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	773 335
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	397 -2,815
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,976,111 1,024,582
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,742,199 836,168
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	149,348 146,933
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0
	b Total fundraising expenses (Part IX, column (D), line 25) ► 1,191	94,837 86,349
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,986,384 1,069,450	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	-10,273 -44,868	
19 Revenue less expenses. Subtract line 18 from line 12	Beginning of Current Year 338,171 End of Year 289,264	
20 Total assets (Part X, line 16)	105,119 99,081	
21 Total liabilities (Part X, line 26)	233,052 190,183	
22 Net assets or fund balances. Subtract line 21 from line 20		

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		2020-12-29
	Roy Bradley Cannon President Type or print name and title		Date
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ► JACQUELINE M CARPENTER CPA		Firm's EIN ► 45-2810600
	Firm's address ► 7676 HAZARD CENTER DR STE 1150 SAN DIEGO, CA 92108		Phone no. (619) 823-7805

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2019)

Page 2

Form 990 (2019)

Page 2

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

To provide food, clothing and support services from two locations in the San Diego region to the homeless, unemployed and other needy people.

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 \$ 659,754 including grants of \$ 527,921) (Revenue \$)
Brown Bag Distributions: 25,841 CCSA Brown Bags were distributed.

4b (Code:) (Expenses \$ 181,273 including grants of \$ 145,051) (Revenue \$)
Clothing Distributions: Clairemont distributed 38,344 items of clothing; Pacific Beach Distributed 7,704 items of clothing. Estimated value of \$3.50 per item.

4c (Code:) (Expenses \$ 55,113 including grants of \$ 44,100) (Revenue \$)
3675 Holiday Food Bags were donated via large local markets. Average cost estimated at \$12 per bag.

4d Other program services (Describe in Schedule O.)
(Expenses \$ 148,435 including grants of \$ 117,488) (Revenue \$)

4e Total program service expenses ► 1,044,575

Form 990 (2019)

Page 3

Form 990 (2019)

Page 3

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No

Community Christian Service Agency, Inc.

Budget

2021

	2020 Budget	2021 Budget	2021 Actual
Income			
400 · Donations			
402 · Member Churches & Org.	75,000.00	75,000.00	71,023.58
404 · Non-Member Church & Org.	1,586.00	3,000.00	911.20
406 - Civic/Business			12,894.82
410 · Individuals	40,000.00	120,000.00	152,645.23
420 · Endowment Grant	8,000.00	60,000.00	24,311.46
424 - Bequests			
Total 400 · Donations		258,000.00	261,786.29
430 · Fund Raisers			
432 June Fund Raiser			
434 Fall Fundraiser			26,025.70
436 Fund Raiser #3			
438 Fund Raiser #4	50,000.00		
439 Fund Raiser #5	75,000.00		
Total 430 · Fund Raisers	125,000.00	-	26,025.70
480 · Other Income			
482 · Interest - Checking/Savings	500.00	500.00	
484 - Payroll Protection Program loan (liability)			
Total 480 · Other Income	500.00	500.00	-
Total Income		258,500.00	287,811.99

Community Christian Service Agency, Inc.

Budget

2021

	2020 Budget	2021 Budget	2021 Actual
Expense			
500 · Salaries & Benefits			
502 · Salaries			
504 · Service Staff Salaries	141,000.00	200,000.00	176,830.91
Total 502 · Salaries	141,000.00	200,000.00	176,830.91
508 · Payroll Tax Expense	13,000.00	17,000.00	15,266.80
510 · Retirement	2,000.00	3,000.00	3,041.74
512 · Employee Bonuses	2,000.00	5,000.00	
Total 500 · Salaries & Benefits	158,000.00	225,000.00	195,139.45
520 · Client Services			
522 · Food	22,000.00	22,000.00	3,643.44
526 · Medical	1,000.00	1,000.00	264.13
530 · Transportation	1,500.00	1,500.00	2,286.00
532 · Special Services	500.00	500.00	150.00
534 · Birth Certificates	200.00	200.00	286.40
536 · Client Service Supplies	4,000.00	4,000.00	6,852.15
Total 520 · Client Services	29,200.00	29,200.00	13,482.12
540 · Client Special Programs			
542 - Back to School	625.00		
544 · Christmas Program Expenses	2,000.00		
547 · Partner Drives	2,500.00		
548 · Hunger Walk Expense			
Total 540 · Client Special Programs	5,125.00	0.00	0.00
550 · Operating Expenses			
Auto Expense		2,000.00	
Auto Insurance		2,000.00	1,719.75
551 · Mileage & Travel	100.00	100.00	1,753.94
552 · Bank Charges	25.00	25.00	
553 · Pay Pal Fees	193.00	275.00	
554 · Acctng/Payroll Fees	3,500.00	3,000.00	2,548.75
555 · Tax Preparation	200.00	200.00	

Community Christian Service Agency, Inc.

Budget

2021

	2020 Budget	2021 Budget	2021 Actual
556 · Dues/Fees/Subscription	500.00	600.00	62.56
558 · Insurance			
559 · Liability Insurance	2,000.00	3,500.00	3,769.70
560 · Workers Comp Insurance	3,000.00	3,600.00	
Total 558 · Insurance	5,000.00	7,100.00	3,769.70
562 · Postage	600.00	1,200.00	1,510.07
563 · Printing	350.00	350.00	811.03
564 · Rent	12,000.00	12,000.00	10,800.00
566 · Office Supplies	7,151.00	6,800.00	4,273.32
567 · IT (Website, computer, Facebook etc.)	5,000.00	7,500.00	2,853.03
568 · Equip./Maintenance Supplies	801.00	1,200.00	721.56
569 · Repair & Maintenance	5,000.00	5,000.00	9,947.50
570 · Security	1,600.00	1,500.00	1,779.20
572 · Utilities			
573 · Telephone & Internet	6,500.00	7,700.00	7,146.41
574 · Gas & Electric	6,100.00	6,000.00	5,266.52
575 · Water	900.00	900.00	747.14
Total 572 · Utilities	13,500.00	14,600.00	13,160.07
578 · Volunteer Recognition	400.00	400.00	155.05
580 · Misc. Administrative Expense	100.00	50.00	
Total 550 · Operating Expenses	248,345.00	316,100.00	262,767.35
590 · Newsletter Expense	2,000.00	1,000.00	245.00
592 · Outreach & Development	200.00	200.00	
594 · Depreciation Expense	1,500.00	1,500.00	
Relocation Reserve			
Capital Reserve			
Total Expense	252,045.00	318,800.00	263,012.35
Net Income (loss)		-60,300.00	24,799.64

Community Christian Service Agency, Inc.

Budget

2021

2022 Proposed

Income

400 · Donations	
402 · Member Churches & Org.	75,000.00
404 · Non-Member Church & Org.	1,500.00
406 - Civic/Business	10,000.00
410 · Individuals	150,000.00
420 · Endowment Grant	60,000.00
424 - Bequests	
Total 400 · Donations	<u>296,500.00</u>
430 · Fund Raisers	
432 June Fund Raiser	30,000.00
434 Fall Fundraiser	30,000.00
436 Fund Raiser #3	
438 Fund Raiser #4	
439 Fund Raiser #5	
Total 430 · Fund Raisers	<u>60,000.00</u>
480 · Other Income	
482 · Interest - Checking/Savings	
484 - Payroll Protection Program loan (liability)	
Total 480 · Other Income	<u>-</u>
Total Income	<u>356,500.00</u>

Community Christian Service Agency, Inc.

Budget

2021

2022 Proposed

Expense

500 · Salaries & Benefits

502 · Salaries

504 · Service Staff Salaries

210,000.00

Total 502 · Salaries

210,000.00

508 · Payroll Tax Expense

17,000.00

510 · Retirement

3,100.00

512 · Employee Bonuses

5,000.00

Total 500 · Salaries & Benefits

235,100.00

520 · Client Services

522 · Food

20,000.00

526 · Medical

1,000.00

530 · Transportation

3,000.00

532 · Special Services

150.00

534 · Birth Certificates

300.00

536 · Client Service Supplies

7,500.00

Total 520 · Client Services

31,950.00

540 · Client Special Programs

542 - Back to School

600.00

544 · Christmas Program Expenses

600.00

547 · Partner Drives

600.00

548 · Hunger Walk Expense

1,800.00

Total 540 · Client Special Programs

550 · Operating Expenses

Auto Expense

2,500.00

Auto Insurance

2,500.00

551 · Mileage & Travel

552 · Bank Charges

553 · Pay Pal Fees

554 · Acctng/Payroll Fees

3,000.00

555 · Tax Preparation

200.00

Community Christian Service Agency, Inc.

Budget

2021

2022 Proposed

556 · Dues/Fees/Subscription	250.00
558 · Insurance	
559 · Liability Insurance	4,000.00
560 · Workers Comp Insurance	<u>3,600.00</u>
Total 558 · Insurance	7,600.00
562 · Postage	1,800.00
563 · Printing	1,000.00
564 · Rent	10,800.00
566 · Office Supplies	5,000.00
567 · IT (Website, computer, Facebook etc.)	12,000.00
568 · Equip./Maintenance Supplies	800.00
569 · Repair & Maintenance	5,000.00
570 · Security	2,000.00
572 · Utilities	
573 · Telephone & Internet	7,700.00
574 · Gas & Electric	6,100.00
575 · Water	<u>800.00</u>
Total 572 · Utilities	14,600.00
578 · Volunteer Recognition	200.00
580 · Misc. Administrative Expense	
Total 550 · Operating Expenses	<u>333,100.00</u>
590 · Newsletter Expense	500.00
592 · Outreach & Development	
594 · Depreciation Expense	
Relocation Reserve	
Capital Reserve	
Total Expense	<u>333,600.00</u>
Net Income (loss)	22,900.00

Community Christian Service Agency, Inc.

Profit & Loss

January through December 2021

	Jan - Dec 21
Ordinary Income/Expense	
Income	
400 · Donations	
402 · Member Churches & Org.	71,023.58
404 · Non-Member Church & Org.	911.20
406 · Civic/Business Organizations	
407 · Amazon Smiles	410.49
406 · Civic/Business Organizations - Other	<u>12,424.56</u>
Total 406 · Civic/Business Organizations	12,835.05
410 · Individuals	152,645.23
420 · Grants	<u>24,311.46</u>
Total 400 · Donations	261,726.52
430 · Fund Raisers	
432 · Back to School	2,095.00
434 · Christmas Programs	3,854.70
430 · Fund Raisers - Other	<u>20,076.00</u>
Total 430 · Fund Raisers	26,025.70
470 · Scrip Sales	
476 · Ralph's	<u>59.16</u>
Total 470 · Scrip Sales	59.16
480 · Other Income	
482 · Interest - Checking/Savings	40.02
484 · Miscellaneous Income	<u>0.61</u>
Total 480 · Other Income	40.63
Total Income	287,852.01
Gross Profit	287,852.01
Expense	
500 · Salaries & Benefits	
502 · Salaries	
504 · Service Staff Salaries	<u>176,830.91</u>
Total 502 · Salaries	176,830.91
508 · Payroll Tax Expense	15,266.80
510 · Retirement	<u>3,041.74</u>
Total 500 · Salaries & Benefits	195,139.45
520 · Client Services	
522 · Food	3,643.44
524 · ID Cards	26.00
526 · Medical	264.13
530 · Transportation	2,286.00
532 · Special Services	150.00
534 · Birth Certificates	286.40
536 · Client Service Supplies	<u>6,852.15</u>
Total 520 · Client Services	13,508.12
540 · Client Special Programs	
544 · Christmas Program Expenses	<u>916.45</u>
Total 540 · Client Special Programs	916.45
550 · Operating Expenses	
551 · Automobile Expense & Travel	1,753.94
553 · Pay Pal Fees	260.78
554 · Acctng/Payroll Fees	<u>2,548.75</u>

1:49 PM

05/03/22

Cash Basis

Community Christian Service Agency, Inc.

Profit & Loss

January through December 2021

	Jan - Dec 21
556 · Dues/Fees/Subscription	82.36
558 · Insurance	
559 · Liability Insurance	3,769.70
560 · Workers Comp Insurance	154.41
561 · Automobile Insurance	<u>1,719.75</u>
Total 558 · Insurance	5,643.86
562 · Postage	1,510.07
563 · Printing	811.03
564 · Rent	10,800.00
566 · Office Supplies	3,903.33
567 · Web Site, Computer, IT	2,853.03
568 · Equip./Maintenance Supplies	721.59
569 · Repair & Maintenance	9,947.50
570 · Security	1,779.20
572 · Utilities	
573 · Telephone & Internet	7,146.41
574 · Gas & Electric	5,266.52
575 · Water	<u>747.14</u>
Total 572 · Utilities	13,160.07
578 · Volunteer Recognition	<u>155.05</u>
Total 550 · Operating Expenses	55,930.56
590 · Newsletter Expense	245.00
594 · Depreciation Expense	<u>1,385.04</u>
Total Expense	<u>267,124.62</u>
Net Ordinary Income	20,727.39
Other Income/Expense	
Other Income	
620 · Change in Value	<u>6,154.63</u>
Total Other Income	<u>6,154.63</u>
Net Other Income	<u>6,154.63</u>
Net Income	<u>26,882.02</u>

March 31, 2022

Ms. Colleen R. Lukoff
President
San Marcos Community Foundation
One Civic Center
San Marcos, CA 92069



Dear Colleen and SMCF Board Members,

With help and support of a great number of people and organizations, including the SMUSD Board and Leadership) the Fortissimo Orchestral Music Program is beginning its eighth year with instruction in-person, on campus and after school with students from eight SMUSD schools participating. This follows a year and a half of zoom teaching.

To give you a current overview of our program, plans and impact it is having on our students I am enclosing our current Program Plan and other information including fund raising status and student comments. If you should need any additional information for you evaluation please let me know.

Sincerely,

Carole Beeson

Carole Beeson
Program Director

Enclosures: (A) Grant Application/Budget Worksheet

- (B) Fortissimo Orchestral Music Program Program Plan 2021-2022
- (C) Fortissimo News Letter – Fall 2021
- (D) List of Contributors/Supporters/Board of Trustees
- (E) 501C3 Authorization, Financial Statement, 990 Excerpt
- (F) Student comments

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

Project Name:Fortissimo Orchestral Music Program/Kid's College Date Submitted:3/30/2022	Total # of people served: 80 Total # of San Marcos residents served:160	Amount Requested: \$3,500
Non-Profit Organization Name and Address, Website Kid's College 380 South Melrose Drive, suite 356 Vista, CA 92081 www.thekidscollege.org.	Contact Person – Name, Title & Phone, email Caole Beeson Program Director/Founder Kid's College Cbeeson21@gmail.com (858) 922-7401	

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

This grant request, if approved, will be applied to instructor salaries as we move into a new period of program expansion bringing our student participation up to 125 by the fall of 2022. This includes offering the program to many schools in the San Marcos Unified School District including Jolie Ann Leichtag, Twin Oaks, San Marcos Elementary, Double Peak, San Marcos Middle School, La Mirada and San Marcos High School. Please see the Fortissimo Orchestral Music Program Plan for 2021-2022 for details.

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

The impact of the Fortissimo program on our students (mostly Hispanic) has been significant in terms of self-esteem, self-confidence, academic performance and social behavior. This, in itself, helps prepare our students to be better students and citizens of our community. An additional benefit to the community is parent participation in their students musical experience and greater participation in their school activites.

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:	Expected date project will begin/end:Continuous Date by which funds will be expended:9/22
	Signature of President or Authorized Officer

- * 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

Name, Title Carrie Besson / Program Director Date 3/31/22
 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)

_____ Please see the Fortissimo Program Plan for 2021-2022 Financial Projections for a detailed estimate of cost

\$

\$

Total budget for this PROJECT:

\$ 77,000

Grant Request Amount:

\$ 3,500

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

Is this a challenge grant?

Could it be? Yes

Please list any other funding sources for this project.

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

\$ 30,000 (Name of source) Hunter Family Advised

\$ 20,000 (Name of source) Conrad Prebys
Foundation ** C
\$ 10,000 (Name of source) Charlie McGee
Family ** C
\$ 5,000 (Name of source) Nordson
Foundation ** C



FORTISSIMO!

Program Plan - 2021/2022
Orchestral Music Program
San Marcos Unified School District

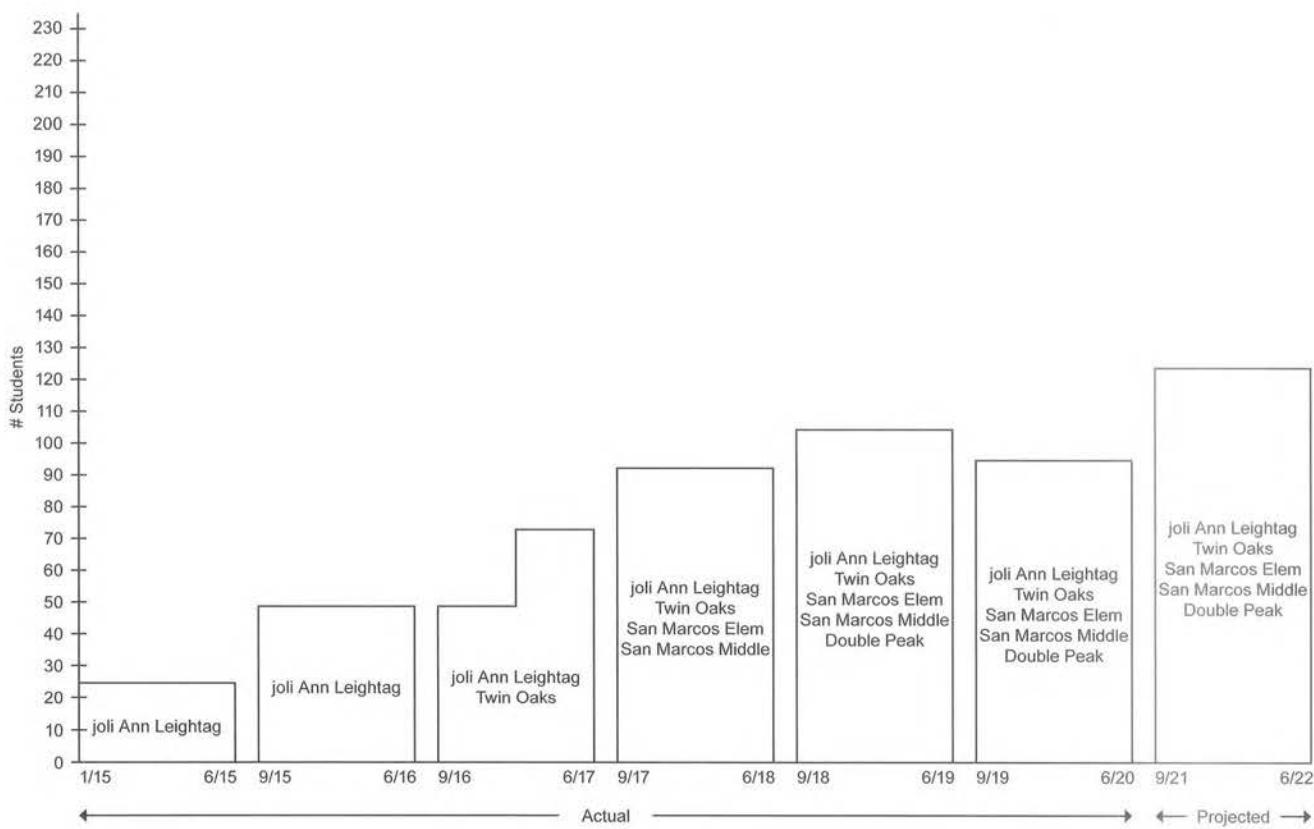
K-12

Prepared By:

Kid's College/SMUSD

May, 2021

VII FORTISSIMO PROGRAM STUDENT PARTICIPATION HISTORY



Estimates of Cost

FORTISSIMO COST PROJECTIONS 2021-2022 SCHOOL YEAR

Schools	JOLI ANN LEIGHTAG	TWIN OAKS	SAN MARCOS ELM	DOUBLE PEAK	SAN MARCOS MIDDLE SCHOOL	TOTAL
Students	25	25	25	25	25	125
Violins/Bows/ Cases	Avail.	Avail.	Avail.	Avail.	Avail.	- 0 -
Violas/Bows/ Cases	Avail.	Avail.	Avail.	Avail.	Avail.	- 0 -
Cellos/Bows/ Cases	Avail.	Avail.	Avail.	Avail.	Avail.	- 0 -
Instrument Maint.	890	890	890	890	890	4,450
Music Book	250	250	250	250	250	1,250
Program Director	6,000	6,000	6,000	- 0 -	- 0 -	18,000
Music Instructors	10,312	9,688	8,250	7,750	8,250	44,250
Coaches	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -	- 0 -
Music Stands	875	Avail.	Avail.	Avail.	Avail.	875
T-Shirts	250	250	250	250	250	1,250
Tuners	125	Avail.	Avail.	Avail.	Avail.	125
(Accounting, Payroll, Insurance)	1,870	1,708	1,564	889	964	6,995
TOTAL	20,572	18,786	17,204	10,029	10,604	77,195

Unit Cost:

Instructors: \$40/Hr

Violins: \$299

Violas: \$375

Cellos: \$900

Instrument Repair/Tuning: 10% of Cost/Annual

Music Books: \$10

Music Stands: \$35

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I Goals

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GOALS:

Goal 1

- Continue the implementation and expansion of the program in the San Marcos Unified School District I Elementary and Middle Schools modeled after the "El Sistema" program currently conducted in over 100 school districts in the United States.

Goal 2

- Create a transformational experience for students in low socio-economic circumstances at no cost to the students. Based on a foundation of music education guide and teach students in a collaborative team environment resulting in improved self-confidence, self-esteem, academic performance and social behavior.

Goal 3

- Develop partnerships within the community--public and private--including music organizations, universities, colleges and community leaders to support and promote the program.



VI Financial Projections

Estimates of cost for the 2021-2022 school year (Year 7) are based on the Program Plan and the following assumptions:

- Program to be conducted within the guidelines established between Kid's College and SMUSD. Due to COVID-19 all instruction will be conducted on-line until regular attendance resumes.
- Student/Instructor Ratio 25:1
- Classes are 2 days per week; 2 hours per day
- Coaches and Volunteers - Palomar College, CSUSM, SMUSD High Schools community service
- Facility use fees waived by the SMUSD
- Kid's College to provide Instructors, Program Director, Coaches, Instruments (with maintenance), parent documentation, Marketing Materials and Website
- Instruments are available for 125 Students.

The program will be sponsored and administered by Kid's College in partnership with the SMUSD. Kid's College will conduct the program within the Policies and Procedures of the SMUSD and the individual schools.

Program Director

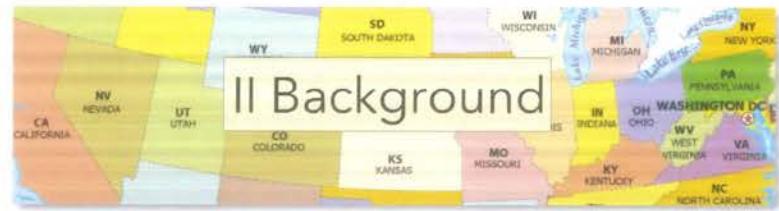
Direct, coordinate and oversee all activities required to develop and implement the program, including instructor recruitment/selection, marketing, student/instructor administration, and liaison with all involved parties.

Instructors

Develop music curriculum, instruct students, and coach attitude/behavior.

Coaches

Assist Instructors before, during and after classes and performances as directed by the instructor



II Background

El Sistema has been going for **40 years** with dramatic results, both for the children and their communities. The results through learning to play music include self esteem, teamwork, improved academic skills and positive behavioral changes.

The founder, Dr. Jose Antonio Abreu, says:

"The huge spiritual world that music produces in itself ends up overcoming material poverty. From the minute a child's taught how to play an instrument he, or she, is no longer poor. He, or she, becomes a child in progress, heading for a professional level, who'll later become a contributing citizen."

This program is now worldwide with over 100 school districts participating in the United States. Southern California has programs in Los Angeles, Riverside, Pasadena, Temecula, and Chula Vista. We have collaborated with the eight year old Chula Vista "Opus" project and San Diego Youth Symphony leadership in developing our model.

For a visual overview please google "El Sistema" 60 Minutes segment.

III Student/Community Benefits

Student Benefits:

Learning and playing music in an ensemble environment teaches cooperation, collaboration and discipline. These behaviors translate into improved academic performance and improved social behavior.

An equally important benefit is family engagement including booster clubs, liaison with other parents and deeper engagement in their students' education.



Community Benefits:

Performances by the students, both at school and in the community, strengthen neighborhoods and strengthen bonds between students, parents and other members of the community.

Community service with high school and college students fulfilling their "community service" requirements as coaches.



IV Program Implementation

Year 1 (January 2015 - June 2015)

Establish an orchestral music program at one SMUSD Title I school - GOAL ACHIEVED

- Joli Ann Leichtag

Grade Level - 3rd grade only (25 students) - Goal Achieved

Year 2 (September 2015 - June 2016)

One school:

- Joli Ann Leichtag: 3rd and 4th grade - 45 students - Goal Achieved

Year 3 (September 2016 - June 2017)

Two schools - 4th and 5th grade at Joli Ann Leichtag and Twin Oaks Elementary 3rd grade - 70 students - Goal Achieved

Year 4 (September 2017 - June 2018)

Four schools - 4th and 5th grade at Joli Ann Leichtag; 4th Grade - Twin Oaks Elementary, 3rd Grade - San Marcos Elementary; 6th Grade - San Marcos Middle School - Goal Achieved

Year 5 (September 2018 - June 2019)

Five schools - 3rd, 4th, 5th grade at Joli Ann Leichtag, San Marcos Elementary and Twin Oaks - 3rd, 4th grade at Double Peak - 6th and 7th grade at San Marcos Middle School

Year 6 (September 2019 - June 2020)

Five schools - 3rd, 4th, 5th grade at Joli Ann Leichtag, San Marcos Elementary and Twin Oaks - 3rd, 4th grade at Double Peak - 6th, 7th, and 8th grade at San Marcos Middle School

Year 7 (September 2021 - June 2022)

Five schools - 3rd, 4th, 5th grade at Joli Ann Leichtag, San Marcos Elementary and Twin Oaks - 4th and 5th grade at Double Peak - 6th, 7th, and 8th grade at San Marcos Middle School



FALL 2021

FORTISSIMO NEWS



Director Notes:



"I just missed everybody!" Those words came from one of our Fortissimo students as we gathered together for the first time in over a

year. As I looked around the room the kids were sitting on the floor with open violin cases, in little clusters happily chatting to their friends, so quietly... as if something might disturb the feeling of camaraderie and they would again find themselves back alone in their room staring at a computer screen.

Our teachers, Shannon Yandall and Katelin Ortuno, did a gallant job of keeping them motivated and playing on Zoom, but music is a very social thing. An orchestra is like a team, or like a family, a fraternity where everyone is an important part of a 'whole'. THAT one can't do solo.

So for today, we are thankful for the ability to once again gather together to make music, learn, reach our individual best, not only musically but within families, our school community and our neighborhoods.

Welcome back Fortissimo! It's great to see you again.

~ Carole Beeson



Fortissimo Students Happy to Be Back Together
Please see the "You are Amazing" Project and click on the video

Donor Spotlight

The Kid's College is honored to have been awarded a grant by the Conrad Prebys Foundation for the Fortissimo Program. Their support allows students to be inspired through quality music education.

"The summer 2021 grant cycle is a continuation of our namesake's passion and legacy for philanthropic giving and builds upon our inaugural grant cycle earlier this year," said Erin Decker, director of grantmaking for The Conrad Prebys Foundation. "The Conrad Prebys Foundation is thrilled to support these 102 nonprofit organizations that are each working diligently to incite meaningful change throughout San Diego."

"During his lifetime, Conrad Prebys experienced so much joy when giving to causes he was passionate about," said Tony Cortes, a longtime friend of Conrad Prebys and board chair of The Conrad Prebys Foundation. "The Foundation board and staff hope these gifts will inspire others in the community to experience that same joy by giving to the causes and organizations that matter most to them."

CLICK THIS BUTTON TO DONATE
TO THE FORTISSIMO PROGRAM
AND MAKE A LASTING IMPACT IN
CHILDREN'S LIVES



DONATE NOW

Meet Our New Instructors



Trina Nielsen is delighted to join the Fortissimo teaching team! She grew up in learning to play the cello in middle school. She took private lessons and played in several North County youth orchestras. Trina received her Bachelor of Music and Entrepreneurship from SDSU.

Currently she is a cellist for the Temecula Valley Symphony as well as Palomar Symphony Orchestra in San Marcos. She also works as a tutor for special needs students in Temecula High School.

Trina is so excited to meet, learn and grow with our Fortissimo students as we begin to make music ...in person!



Catherine Allen holds a BA in Music, California teaching credentials in music and multiple subjects, and an MA in Humanities. She has spent thousands of hours instructing music students of all ages and abilities in San Diego County for 35 years. An accomplished violinist, Catherine has performed with many San Diego Orchestras including San Diego Symphony and Chamber Orchestra. Her approach to teaching offers sensitivity to the needs and abilities of each student.

Farewell to Maestro Mario



We are sad to say farewell to Maestro Mario. His students, their parents as well as his teaching colleagues will miss him. He is now teaching special needs children in Los Angeles.

For the last year and a half Mario has worked as a music instructor as well as earning his California teaching credential. Congratulations! What a fete! Your students are very fortunate.



Fortissimo is thrilled to have our students participate in the "You are Amazing Project 2021". Inspired by SDYS' 75th Anniversary commissioned work from composer Brian

Balmages, "You Are Amazing" is a reaffirmation of the importance of music and music education for our young people. In response, the members of San Diego's music education community are coming together to send our young people, and the broader community, a message of hope and resilience as we emerge from the Covid-19 pandemic.

Please see the video by clicking [here](#) or visiting YouTube at <https://www.youtube.com/watch?v=l0yjIjEoJMa>

THANK YOU TO ALL OUR SUPPORTERS, INCLUDING:

THE CONRAD PREBYS FOUNDATION



**Rancho Santa Fe
FOUNDATION**
INSPIRED GIVING - CLOSE TO HOME AND AROUND THE WORLD
Hunter Family Advised Fund



WILLIAM HALL TIPPETT &
RUTH RATHBURN TIPPETT

**MTS
Investments Inc.**



San Marcos
Community
Foundation



Greg and Betty Evans



Pinkas Family
Foundation

McGhee Family
Trust

Staples / Current
Wisdom Foundation

Aaron Eighmey
Memorial

FORTE
SAN MARCOS UNIFIED SCHOOL DISTRICT
ORCHESTRAL PROGRAM
TITLE I ELEMENTARY/SECONDARY
SCHOOLS
January 31, 2022

CONTRIBUTORS/SUPPORTERS:

- San Marcos Unified School District Superintendent/Board (Authorized program/advocates and provides logistical support)
San Diego Youth Symphony (Advisors and the loan of any string instrument needed as well as training our teachers and consulting— instruments valued at \$12,000)
- Classics for Kids Foundation (\$5,000 matching grant received in Jan. 2014 for our own instruments)(\$2,000 matching grant in 2015)
- Supervisor Bill Horn Community Reinvestment grant (\$5,000 match grant for instruments) received June 2014
- San Marcos Community Foundation (\$5,000 donation)(\$2,000 in 2015)
- Hitzke Development Corporation (\$500 donation)
- Altman Nursery (\$200 donation)
- San Marcos Kiwanis Club (Hosted a \$200 Kick off Luncheon)
- Cal State University San Marcos Center/Arts (Advisors and coaches)
- Palomar College Music Department (Music students will receive credit for serving as coaches)
- San Marcos Historical Society hosted fundraiser
- Kid's College (Program development)
- Stone Brewery fund raiser support - \$300
- San Marcos Arts Council \$750
- Greg and Betty Evans Family \$1,400
- Dr. Ingrid Sharpf \$250
- Mission Federal Credit Union \$2,500
- Hunter Family Advised Fund+ - \$10,000

- Jim Desmond - \$250
- Charlie/Jane McGee - \$2,000
- Kiwanis Lake San Marcos - \$500
- Steve/DeeDee Beeson - \$200
- David/Laura Collins - \$250
- James Meade - \$250
- Larry/Linda Loughnane - \$100
- Pinkas Family Foundation - \$5,000
- San Marcos Rotary Club - \$250
- Roberto Mendoza (Parent) - \$20
- Belem & Gael Medina (Parents) - \$44
- Aaron Eighmey Memorial Foundation - \$2,300
- Sunwest Bank - \$2,000

2016:

- Hunter Family Advised Fund+ - \$20,000 (1/16)
- Supervisor Bill Horn Community Reinvestment grant - \$5,000
- Jim Desmond - \$100
- Mission Federal Credit Union - \$1,500
- Aaron Eighmey Memorial Foundation - \$1,000
- Ann Moore Corley - \$300
- Susan Halfaker - \$300
- Lusardi - \$1,000
- Hunter Family Advised Fund+ - \$20,000 (7/16)
- Don/Lone Beeson - \$100
- Staples Foundation - \$3,000
- Classics for Kids - \$2,500
- Hunter Family Advised Fund+ - \$15,000
- Tippett Foundation - \$5,000
- Donna Huss - \$1,000

2017:

- Supervisor Bill Horn Community Reinvestment Act - \$10,000
- Don/Lone Beeson - \$100
- Greg and Betty Evans - \$1,300
- Classics for Kids - \$2,000

- Lusardi - \$1,000
- Nordson Foundation - \$2,000
- Hunter Family Advised Fund+ - \$20,000 (9/17)
- Carolyn Funes - \$500
- Pinkas Family Foundation - \$3,000
- Staples/Current Wisdom Foundations - \$1,500
- California Latino School Board Assoc. - \$250
- Lucia and Camillo Patrignani - \$1,000
- McGee Foundation - \$1,500
- Ruth Fountain - \$100
- Tony Poulis - \$100
- Tippett Foundation - \$5,000

2018:

- Supervisor Bill Horn Community Reinvestment Act - \$10,000
- Classics for Kids - \$2,500
- San Marcos Community Foundation - \$1,750
- Marty Faga - \$100
- Dr. James Beeson - \$500
- Aaron Eighmey Memorial Foundation - \$1,000
- Glenn Thomas - \$50
- Ruth Fountain - \$100
- Double Peak - \$1,500
- Hunter Family Advised Fund - \$10,000+
- MTS Investments - \$500
- Nordson - \$5,000
- Lusardi - \$2,500
- Marlys Simmons - \$50
- Marion Gillette - \$50
- Glenn Thomas - \$95
- Arnstein Family - \$100
- Kris Smith Design - \$100
- Legoland - \$1,069
- Hunter Family Advised Fund - \$10,000+
- San Marcos Elementary Fund - \$6,000
- Shirley Corley - \$25

- Rancho De Lu Cruz Bunko Group - \$375
- Ruth Fountain - \$100

2019

- Aaron Eighmay Memorial Fund - \$1,000
- Greg and Betty Evans - \$1,000
- Nordson Foundation - \$5,000
- Hunter Family Advised Fund - \$10,000+
- San Marcos Middle School - \$6,000
- Hunter Family Advised Fund - \$10,000+
- Marty Faga - \$500
- Susan Halfaker - \$250
- Rob Sanders - \$100
- Amber Young - \$150
- San Marcos Elementary PTO - \$760
- San Marcos Community Foundation - \$1,250
- Current Wisdom Foundation - \$3,000
- Joey Perry - \$100
- Hunter Family Advised Fund - \$15,000+
- San Diego County Reinvestment Program - \$10,000
- Hunter Family Advised Fund - \$21,000+
- Staples Foundation - \$4,000
- Charlie and Mrs. McGee - \$5,000
- Aaron Eigmy Memorial Fund - \$1,000
- Concert Auction - \$537

2020

- Nordson Foundation - \$5,000
- Hunter Family Advised Fund - \$20,000+
- Larry and Linda Loughnane - \$100
- MTS Investments - \$500

2021

- Diane Altman - \$250
- San Marcos Community Foundation - \$1,000
- Aaron Eigmy Memorial Fund - \$1,000

- Hunter Family Advised Fund - \$20,000+
- Charlie McGee - \$10,000
- Nordson - \$5,000
- Conrad Prebys Foundation - \$60,000 (\$20,000 a year/3 years"
- Hunter Family Advised Fund - \$30,000+
- Aaron Eigmy Foundation - \$1,000
- Ann Lievers - \$100

Note: + Indicates at the Rancho Santa Fe Foundation

KID'S COLLEGE
BOARD OF TRUSTEES
January 1, 2022

- Joe Longo – Chair (Businessman)
- Tami Norzay – Secretary (Teacher)
- Carole Beeson – (Founder, Teacher)
- Dr. Mary Contreras – (Principle, ReTired)
- Glenda Cuevas – (Principle, Oceanside)

FORTESSIMO ORCHESTRAL MUSIC PROGRAM
ADVISORY BOARD

- Mathew Armstrong, VAPA Director, SMUSD
- Charles McGhee, Music Program Director, Middle Peak K8 School (ReTired)
- Dr. Michael Remson, President & CEO, San Diego Youth Symphony
- Glenn Thomas, President, El Sistema Global

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

DEPARTMENT OF THE TREASURY

Date: **SEP 27 2006**

KIDS COLLEGE
18010 CALLE ESTEPONA
SAN DIEGO, CA 92128

Employer Identification Number:

33-0933622

DLN:

17053217704006

Contact Person:

DAN W BERRY

ID# 31122

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

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

Dear Applicant:

Our letter dated July 2002, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

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

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

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

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements



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

In reply refer to
755:G :SIK

June 6, 2002

KID'S COLLEGE
CAROLE T BEESON
18010 CALLE ESTEPONA
SAN DIEGO CA 92128-1553

Purpose : CHARITABLE, EDUCATIONAL
Code Section : 23701d
Form of Organization : Corporation
Accounting Period Ending: June 30
Organization Number : 2288505

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

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

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

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

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax

2022 Fortissimo Orchestra Program

Revenue	January	February	March	April
Actual	\$ 27,372.35	\$ 22,800.25	\$ 40,269.27	\$ 32,799.27
Projected From the District				
Projected Fundraising	\$ 900.00	\$ 30,000.00		
Total Actual & Projected Revenue	\$ 28,272.35	\$ 30,000.00		
10% of actual to Kid's College	\$ 100.00	\$ 3,000.00		
Total Donations to Fortissimo	\$ 28,172.35	\$ 27,000.00		
Expenses				
Actual Expenses				
Fingerprinting				
Printing		\$ 375.23		
Personnel Costs	\$ 5,375.00	\$ 6,818.00	\$ 7,320.00	\$ 7,320.00
Kid's College Personnel Time				
Materials		\$ 2,262.75		
LEGOLAND Performance Tickets and Shirts				
WebFront End / Logo				
Other Fortissimo-Rent	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Total Actual Expenses	\$ 5,372.10	\$ 9,530.98	\$ 7,395.00	\$ 7,395.00
Projected Expenses				
Printing				
Personnel Costs				
Kid's College Personnel Time				
Materials				
WebFront End / Logo				
Other Fortissimo				
Total Projected Expenses				
Total Actual & Projected Expenses	\$ 5,372.10	\$ 9,530.98	\$ 7,470.00	\$ 7,470.00
Net	\$ 22,800.25	\$ 40,269.27	\$ 32,799.27	\$ 25,329.27

Rolling

2020 Exempt Org. Return
prepared for:

KIDS COLLEGE
570 RANCHEROS DRIVE Suite 270
SAN MARCOS, CA 92069

Ortega Accountancy A Professional Corp
12526 High Bluff Drive, Suite 300
San Diego, CA 92130

**ORTEGA ACCOUNTANCY A PROFESSIONAL CORP
12526 HIGH BLUFF DRIVE, SUITE 300
SAN DIEGO, CA 92130
(858) 623-2786**

September 10, 2021

KIDS COLLEGE
570 RANCHEROS DRIVE Suite 270
SAN MARCOS, CA 92069

Dear Client:

Your 2020 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-EO - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2020 California Exempt Organization Annual Information Return will be electronically filed with the State of California upon receipt of a signed Form 8453-EO. No tax is payable with the filing of this return.

Enclosed is your California Registration/Renewal Fee Report to the Attorney General. The original should be signed at the bottom of page one. There is a fee due of \$50 payable by November 15, 2021. Make the check or money order payable to "Department of Justice" and mail your California report on or before November 15, 2021 to:

**REGISTRY OF CHARITABLE TRUSTS
P.O. BOX 903447
SACRAMENTO, CA 94203-4470**

Please be sure to call us if you have any questions.

Sincerely,

MARIO G. ORTEGA

2020**FEDERAL EXEMPT ORGANIZATION TAX SUMMARY****PAGE 1**

KIDS COLLEGE

33-0933622

	2020	2019	DIFF
REVENUE			
CONTRIBUTIONS AND GRANTS.....	68,787	118,929	-50,142
PROGRAM SERVICE REVENUE.....	33,127	187,149	-154,022
INVESTMENT INCOME.....	2	5	-3
TOTAL REVENUE.....	101,916	306,083	-204,167
EXPENSES			
SALARIES, OTHER COMPEN., EMP. BENEFITS,..	33,358	71,369	-38,011
OTHER EXPENSES.....	106,917	218,836	-111,919
TOTAL EXPENSES.....	140,275	290,205	-149,930
NET ASSETS OR FUND BALANCES			
REVENUE LESS EXPENSES.....	-38,359	15,878	-54,237
TOTAL ASSETS AT END OF YEAR.....	9,864	46,694	-36,830
TOTAL LIABILITIES AT END OF YEAR.....	13,216	11,687	1,529
NET ASSETS/FUND BALANCES AT END OF YEAR.	-3,352	35,007	-38,359

2020**CALIFORNIA 199 TAX SUMMARY****PAGE 1****KIDS COLLEGE****33-0933622**

	2020	2019	DIFF
RECEIPTS AND REVENUES			
GROSS SALES OR RECEIPTS.....	33,129	187,154	-154,025
GROSS CONTRIBUTIONS, GIFTS, & GRANTS.....	68,787	118,929	-50,142
TOTAL GROSS RECEIPTS.....	101,916	306,083	-204,167
TOTAL COSTS.....	0	0	0
TOTAL GROSS INCOME.....	101,916	306,083	-204,167
EXPENSES			
TOTAL EXPENSES.....	140,275	290,205	-149,930
EXCESS RECEIPTS OVER EXPENSES.....	-38,359	15,878	-54,237
FILING FEE			
FILING FEE.....	0	10	-10
BALANCE DUE.....	0	10	-10

12/31/20

2020 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 1

KIDS COLLEGE

33-0933622

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEPR. DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
FURNITURE AND FIXTURES																
2	FURNISHINGS	1/01/10		1,700							1,700	1,700	S/L	7		0
3	FURNISHINGS	6/30/12		365							365	365	S/L	7		0
TOTAL FURNITURE AND FIXTURE				2,065		0	0	0	0	0	2,065	2,065				0
MACHINERY AND EQUIPMENT																
1	COMPUTER EQUIPMENT	1/01/10		5,000							5,000	5,000	S/L	5		0
4	LAPTOPS	6/30/12		3,375							3,375	3,375	S/L	5		0
5	MONITOR	6/30/12		70							70	70	S/L	5		0
6	DELL COMPUTER (ANN)	8/12/13		431							431	431	S/L	5		0
7	LAPTOP COMPUTERS	12/09/14		1,750							1,750	1,750	S/L	5		0
8	COMMUNICATION EQUIPMENT	6/30/14		97							97	97	S/L	5		0
9	OFFICE FURNITURE	7/22/14		600							600	466	S/L	7		86
10	ESCON CH FND COMPUTER	4/17/15		1,200							1,200	1,120	S/L	5		80
TOTAL MACHINERY AND EQUIPME				12,523		0	0	0	0	0	12,523	12,309				166
TOTAL DEPRECIATION				14,588		0	0	0	0	0	14,588	14,374				166
GRAND TOTAL DEPRECIATION				14,588		0	0	0	0	0	14,588	14,374				166

12/31/20

2020 CALIFORNIA BOOK DEPRECIATION SCHEDULE

PAGE 1

KIDS COLLEGE

33-0933622

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 199																
FURNITURE AND FIXTURES																
2	FURNISHINGS	1/01/10		1,700							1,700	1,700	S/L	7	0	
3	FURNISHINGS	6/30/12		365							365	365	S/L	7	0	
TOTAL FURNITURE AND FIXTURE				2,065		0	0	0	0	0	2,065	2,065			0	
MACHINERY AND EQUIPMENT																
1	COMPUTER EQUIPMENT	1/01/10		5,000							5,000	5,000	S/L	5	0	
4	LAPTOPS	6/30/12		3,375							3,375	3,375	S/L	5	0	
5	MONITOR	6/30/12		70							70	70	S/L	5	0	
6	DELL COMPUTER (ANN)	8/12/13		431							431	431	S/L	5	0	
7	LAPTOP COMPUTERS	12/09/14		1,750							1,750	1,750	S/L	5	0	
8	COMMUNICATION EQUIPMENT	6/30/14		97							97	97	S/L	5	0	
9	OFFICE FURNITURE	7/22/14		600							600	466	S/L	7	86	
10	ESCON CH FND COMPUTER	4/17/15		1,200							1,200	1,120	S/L	5	80	
TOTAL MACHINERY AND EQUIPME				12,523		0	0	0	0	0	12,523	12,309			166	
TOTAL DEPRECIATION				14,588		0	0	0	0	0	14,588	14,374			166	
GRAND TOTAL DEPRECIATION				14,588		0	0	0	0	0	14,588	14,374			166	

IRS e-file Signature Authorization
for an Exempt Organization

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2020, or fiscal year beginning _____, 2020, and ending _____, 20_____

► Do not send to the IRS. Keep for your records.
► Go to www.irs.gov/Form8879EO for the latest information.

2020

Name of exempt organization or person subject to tax

Taxpayer identification number

KIDS COLLEGE

33-0933622

Name and title of officer or person subject to tax

ANN LITTLE

EXECUTIVE DIRECTOR

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

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1 a Form 990 check here	► <input checked="" type="checkbox"/> b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1 b _____ 101,916.
2 a Form 990-EZ check here	► <input type="checkbox"/> b Total revenue, if any (Form 990-EZ, line 9)	2 b _____
3 a Form 1120-POL check here	► <input type="checkbox"/> b Total tax (Form 1120-POL, line 22)	3 b _____
4 a Form 990-PF check here	► <input type="checkbox"/> b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b _____
5 a Form 8868 check here	► <input type="checkbox"/> b Balance due (Form 8868, line 3c)	5 b _____
6 a Form 990-T check here	► <input type="checkbox"/> b Total tax (Form 990-T, Part III, line 4)	6 b _____
7 a Form 4720 check here	► <input type="checkbox"/> b Total tax (Form 4720, Part III, line 1)	7 b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above organization or I am a person subject to tax with respect to (name of organization) _____, (EIN) _____,

and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize ORTEGA ACCOUNTANCY A PROFESSIONAL CORP to enter my PIN 93362 as my signature
ERO firm name
Enter five numbers, but
do not enter all zeros

on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency (ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ► _____

Date ► 8/30/2021

Part III Certification and Authentication

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

81253223206
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ► MARIO G. ORTEGA

Date ► 8/30/2021

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

Application for Automatic Extension of Time To File an
Exempt Organization Return

OMB No. 1545-0047

► File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	KIDS COLLEGE	33-0933622
	File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions.
		570 RANCHEROS DRIVE #270
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	SAN MARCOS, CA 92069	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ► ANN LITTLE

Telephone No. ► 760-798-4064

Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box. ►
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ► . If it is for part of the group, check this box ... ► and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11/15, 2021, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- calendar year 2020 or
- tax year beginning _____, 20_____, and ending _____, 20_____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a \$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b \$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c \$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2020)

Return of Organization Exempt From Income Tax

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

Department of the Treasury
Internal Revenue Service

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

2020

**Open to Public
Inspection**

A For the 2020 calendar year, or tax year beginning		, 2020, and ending		, 20
B Check if applicable:		C KIDS COLLEGE 570 RANCHEROS DRIVE #270 SAN MARCOS, CA 92069		D Employer identification number 33-0933622
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending				E Telephone number 760-798-4064
		F Name and address of principal officer: SAME AS C ABOVE		G Gross receipts \$ 101,916.
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.)		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
J Website: ► THEKIDSCOLLEGE.ORG		H(b) Are all subordinates included? If "No," attach a list. See instructions <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
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: 2002		M State of legal domicile: CA
Part I Summary				
1 Briefly describe the organization's mission or most significant activities: PROVIDE QUALITY EDUCATIONAL ENRICHMENT PROGRAMS FOR ELEMENTARY AND MIDDLE SCHOOL CHILDREN FOCUSING ON VISUAL ART, PERFORMING ART, SCIENCE AND ENGINEERING, LIFE SKILLS AND FINANCIAL MANAGEMENT.				
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 3				
4 Number of independent voting members of the governing body (Part VI, line 1b) 4 3				
5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) 5 1				
6 Total number of volunteers (estimate if necessary) 6 16				
7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.				
b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.				
Activities & Governance			Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h) 118,929. 68,787.			
Revenue	9 Program service revenue (Part VIII, line 2g) 187,149. 33,127.			
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 5. 2.			
Expenses	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 306,083. 101,916.			
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) 71,369. 33,358.			
Net Assets or Fund Balances	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 16a Professional fundraising fees (Part IX, column (A), line 11e) 12,100.			
	14 Benefits paid to or for members (Part IX, column (A), line 4) 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 218,836. 106,917.			
16a Professional fundraising fees (Part IX, column (A), line 11e) 16b Total fundraising expenses (Part IX, column (D), line 25) 12,100. 290,205. 140,275.				
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 15,878. -38,359.				
19 Revenue less expenses. Subtract line 18 from line 12 20 Total assets (Part X, line 16) 21 Total liabilities (Part X, line 26) 22 Net assets or fund balances. Subtract line 21 from line 20.		Beginning of Current Year	End of Year	
		46,694. 11,687. 35,007.	9,864. 13,216. -3,352.	

Part II Signature Block

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

Sign Here	► Signature of officer	Date			
	► ANN LITTLE Type or print name and title	EXECUTIVE DIRECTOR			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	MARIO G. ORTEGA	MARIO G. ORTEGA			P00232069
	Firm's name	► ORTEGA ACCOUNTANCY A PROFESSIONAL CORP		Firm's EIN ► 82-4283380	
Firm's address	► 12526 HIGH BLUFF DRIVE, SUITE 300 SAN DIEGO, CA 92130				
			Phone no. (858) 623-2786		

May the IRS discuss this return with the preparer shown above? See instructions

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

TEEA0101L 01/19/21

Form 990 (2020)

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:

PROVIDE QUALITY EDUCATIONAL ENRICHMENT PROGRAMS FOR ELEMENTARY AND MIDDLE SCHOOL CHILDREN FOCUSING ON VISUAL ART, PERFORMING ART, SCIENCE AND ENGINEERING, LIFE SKILLS AND FINANCIAL MANAGEMENT.

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 \$ 108,318. including grants of \$ _____) (Revenue \$ _____)

PROVIDED QUALITY EDUCATIONAL ENRICHMENT PROGRAMS FOR ELEMENTARY AND MIDDLE SCHOOL CHILDREN FOCUSING ON VISUAL ART, PERFORMING ART, SCIENCE AND ENGINEERING, LIFE SKILLS AND FINANCIAL MANAGEMENT.

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

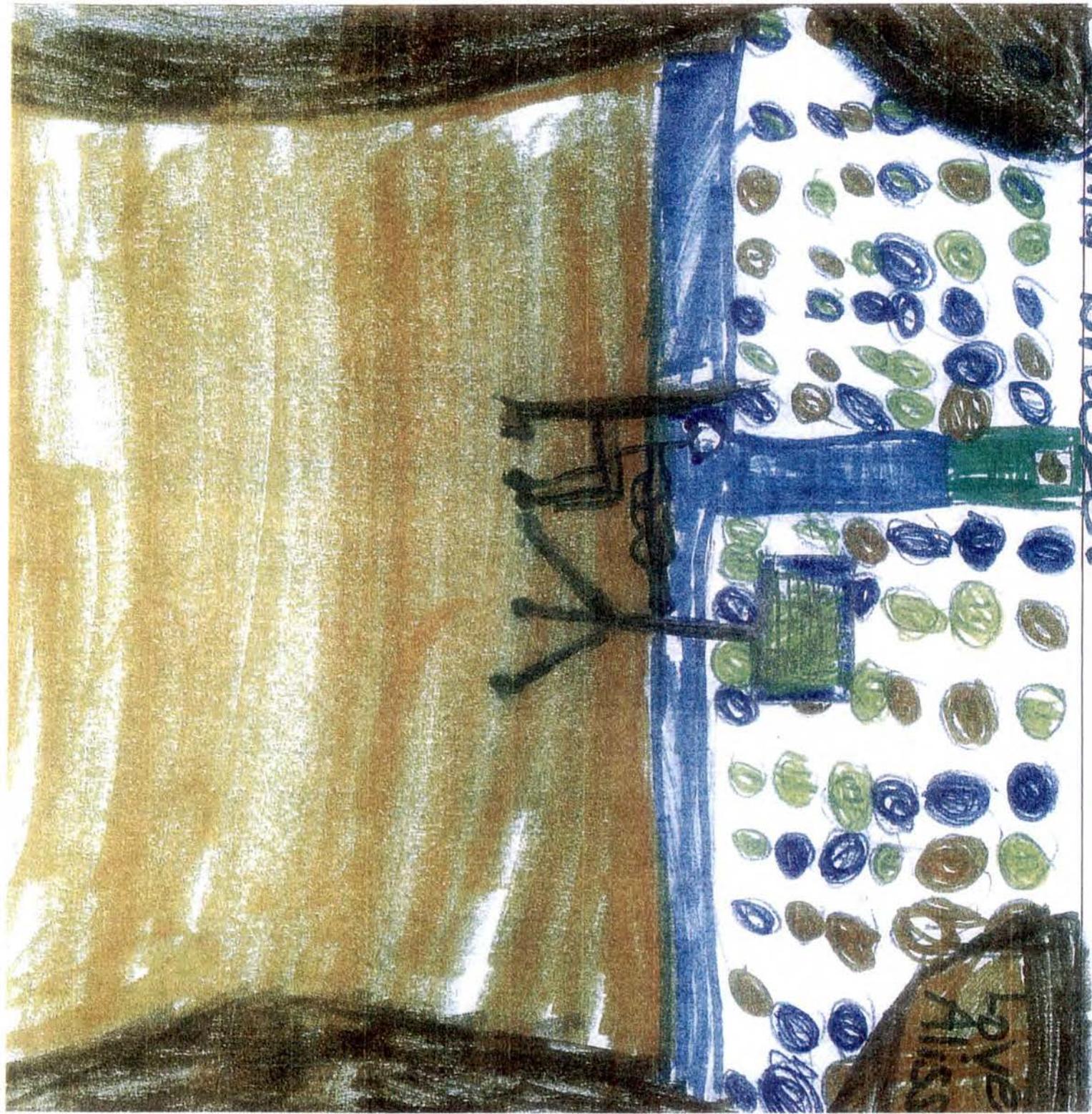
4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

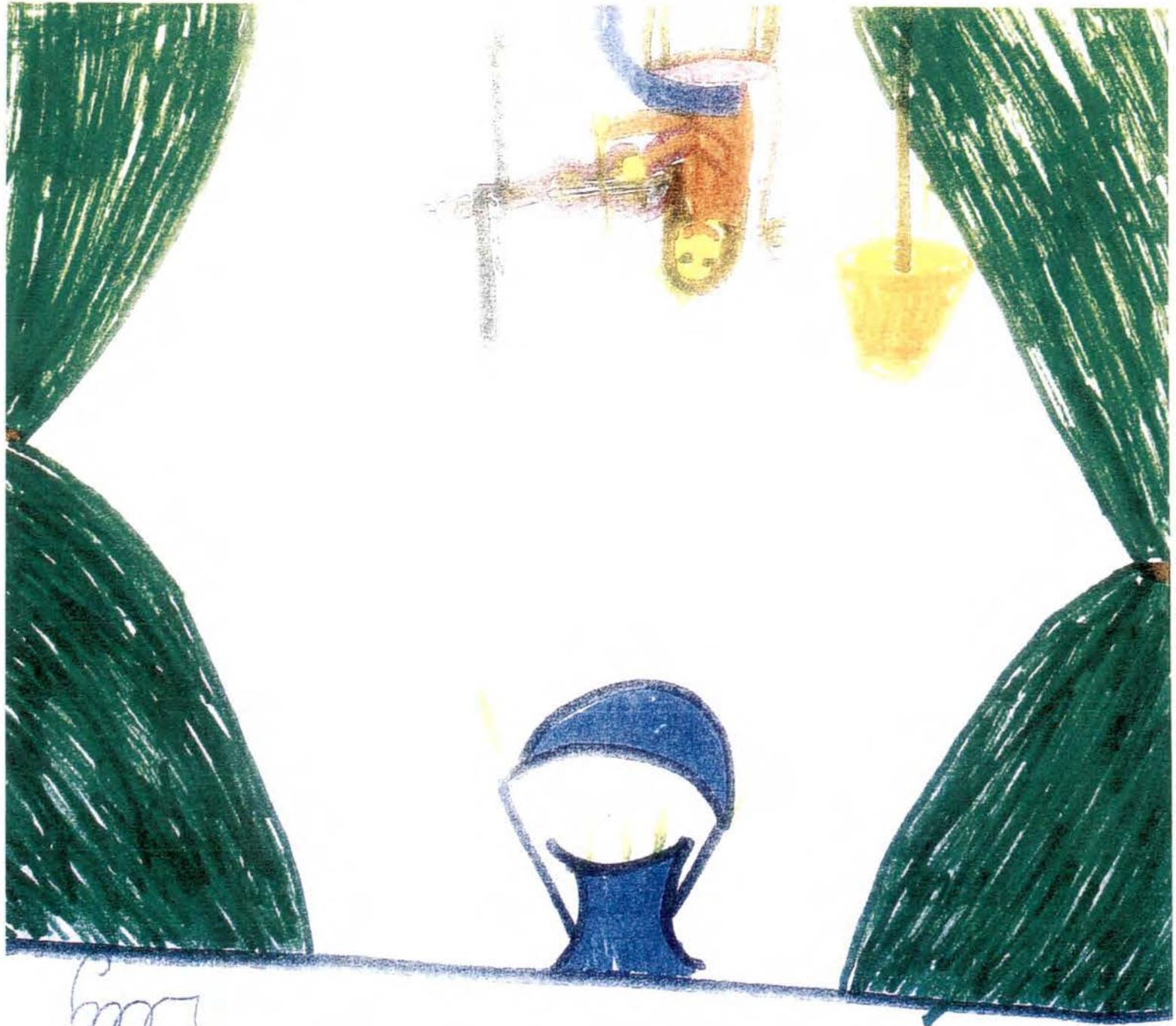
4d Other program services (Describe on Schedule O.)

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

4e Total program service expenses ► 108,318.

I love helping in for the time because it is exciting. When I play music on my instrument with my bow I listen to the notes it sounds like waves crashing into the soft sand at the beach in the summer breeze.



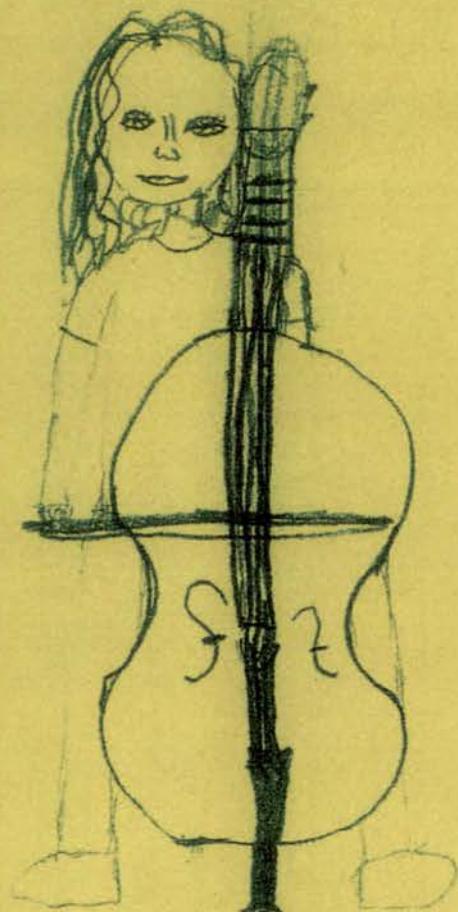


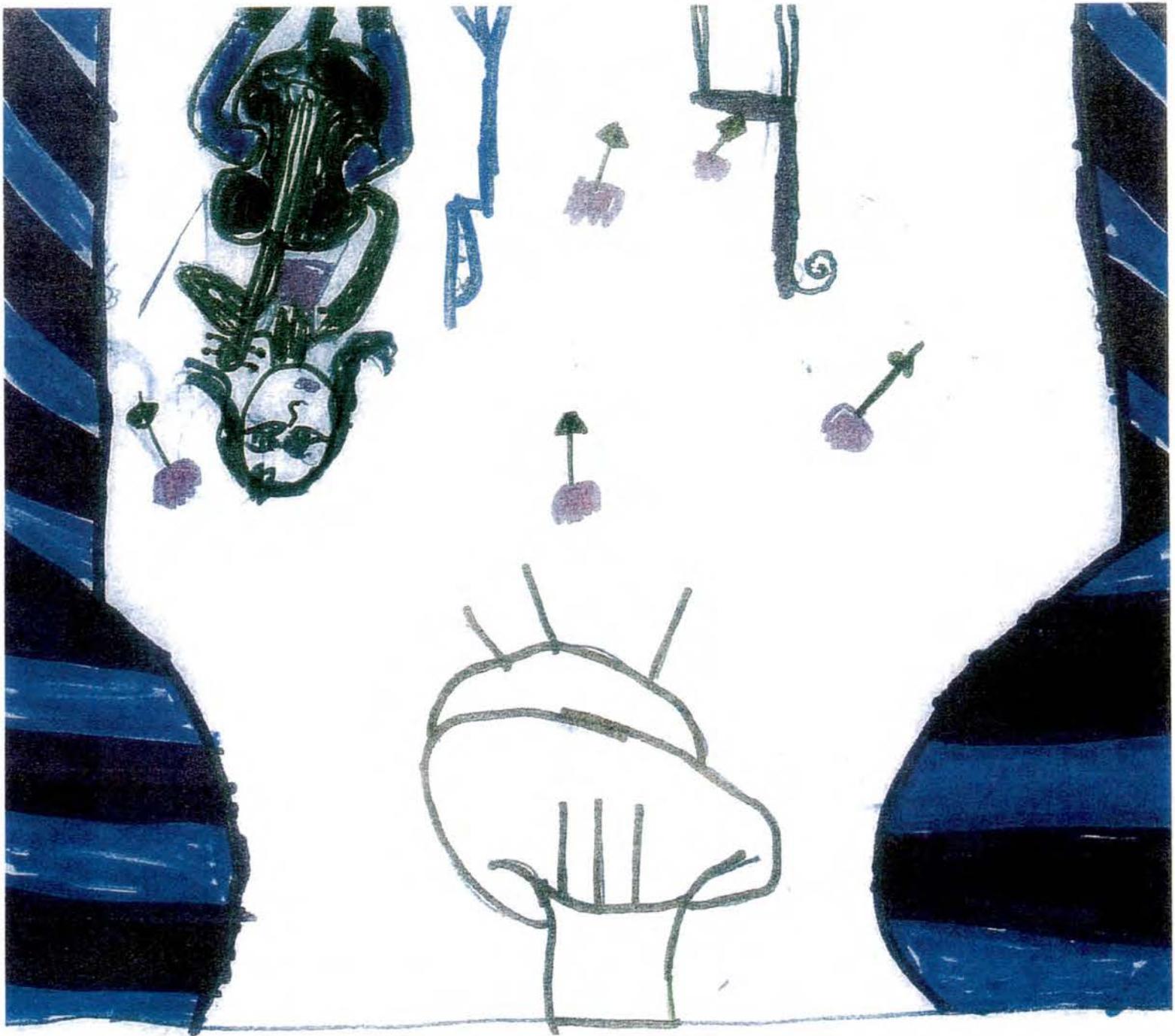
From

Since I began playing my violin, I started loving music a lot. My favorite part is when I practice at home and I get to listen to my self. Also, I like challenging my self with harder music pieces.

Before I came to Fortissimo
I thought that string instruments were
for old people. But I was just 5. Now I
love classical music. By the end of the
year my goal is to convince my dad
to buy me a cello. But I would love to
learn more before I get one.

From: Jasmine

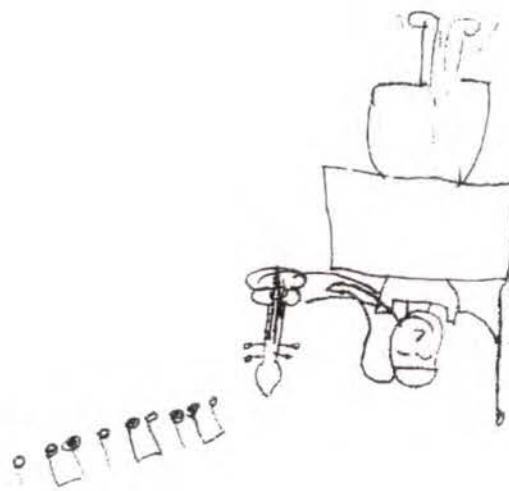




sunflower

Since I am
beginning my collection I am
getting better and better grades and getting
better at reading.

I am by playing in performances.
opportunities to help me not be as shy as
since I began playing my violin I have had an





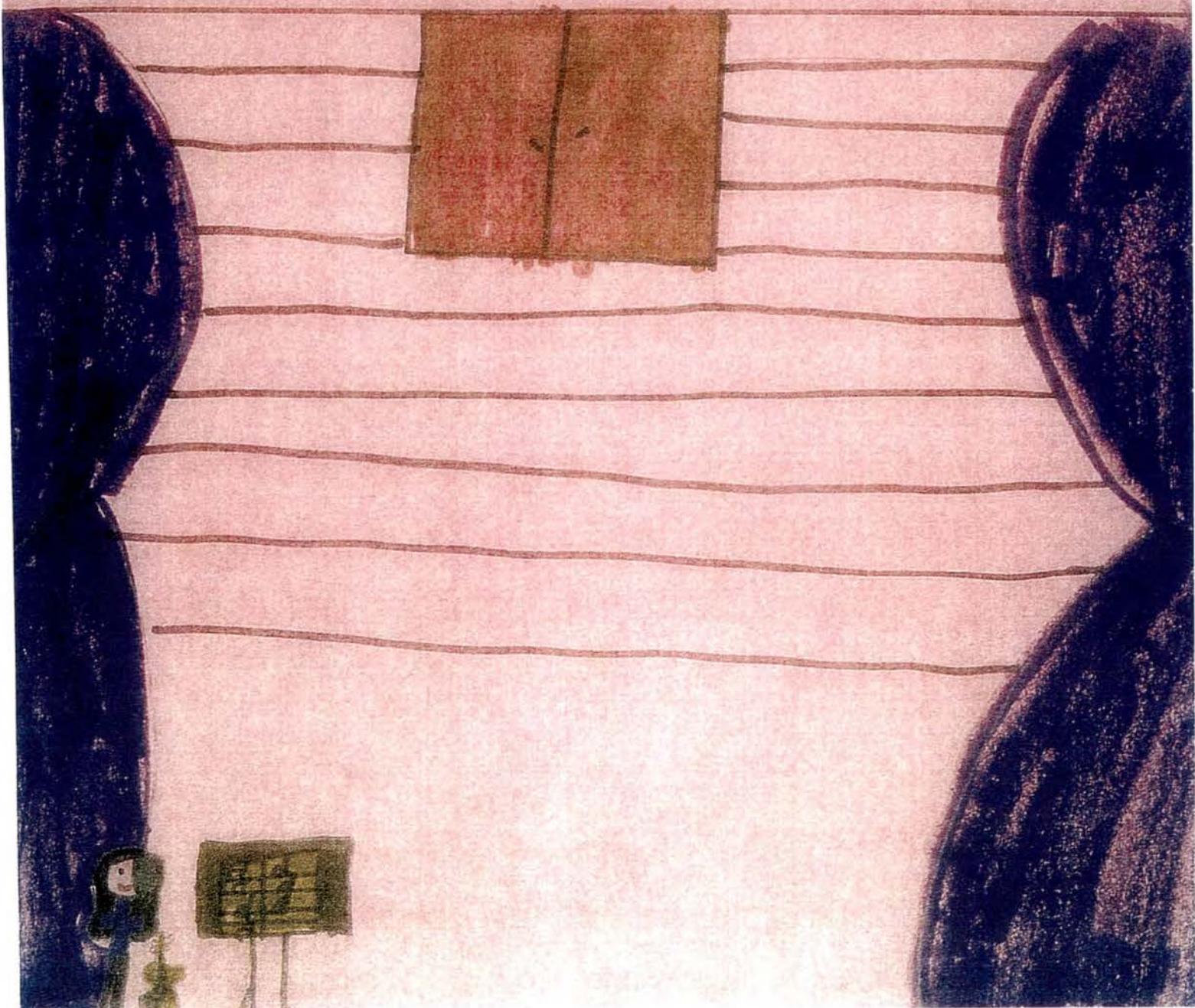
I finally got to play in an orchard
and I never got this chance to
play at cedar but now I feel happy!
From Katha

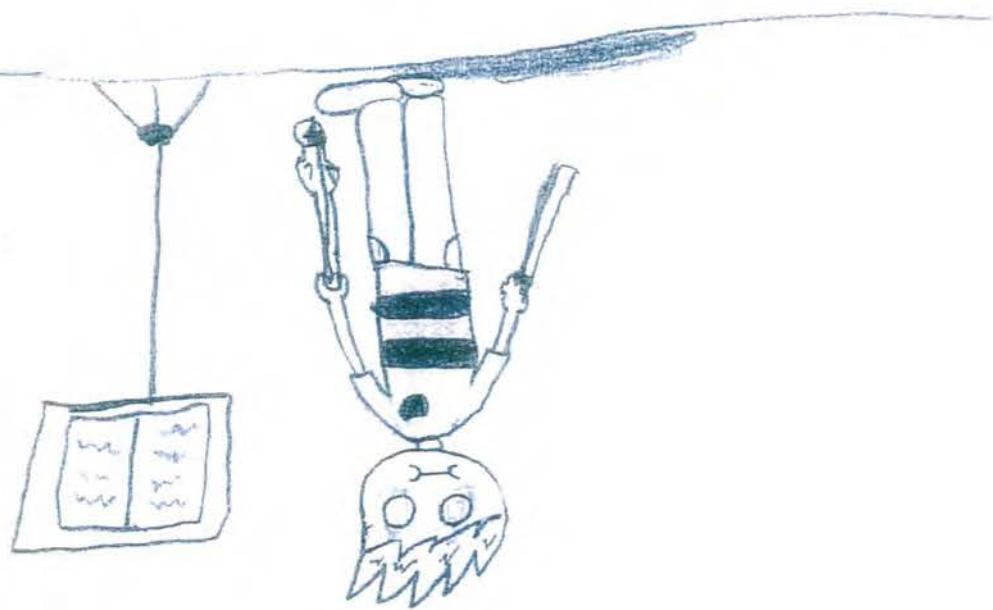
I love being in Fort 1 Decades
it teaches you how to read notes and how to
play instruments. It's the best orchestra.



Since I began playing my violin I
get better grades I love being in orchestra
because I got new friend like Lily,
Alissa, Lizbeth and other friend and
when I am almost going on stage I feel
excited

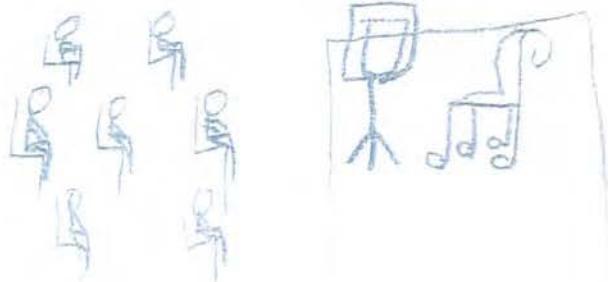
Carly Lynn



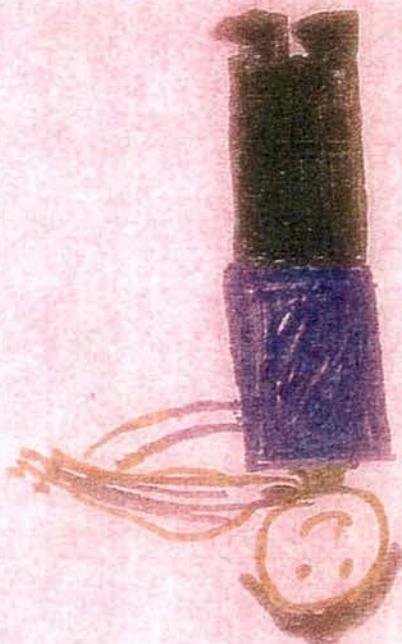


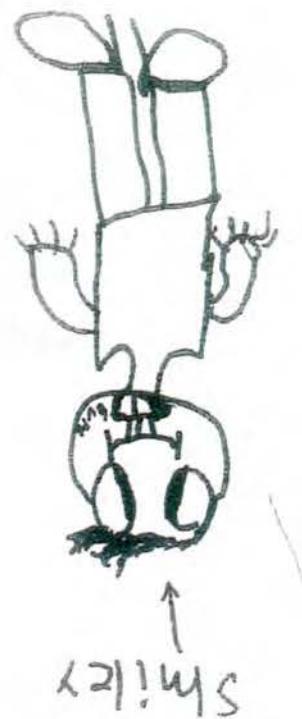
Before I felt famous.
Now I feel famous.

Dear, People I am going to tell
you about Fortting more well FJ
is the best thing that happen to
me because you can go to place
to famel and have lot of fun
so I am telling you this because
I want to stay in FJ so can you
give us money to stay in J

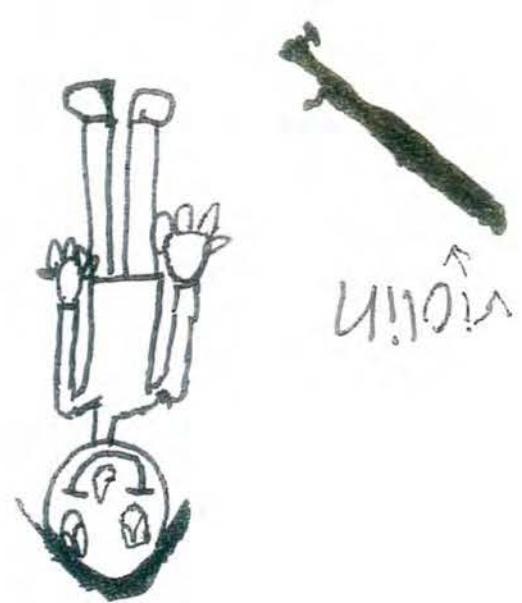


Ever since I joined the program I
felt happy that I had the opportunity
to be good at music and I always wanted
to learn music. And I always try my best



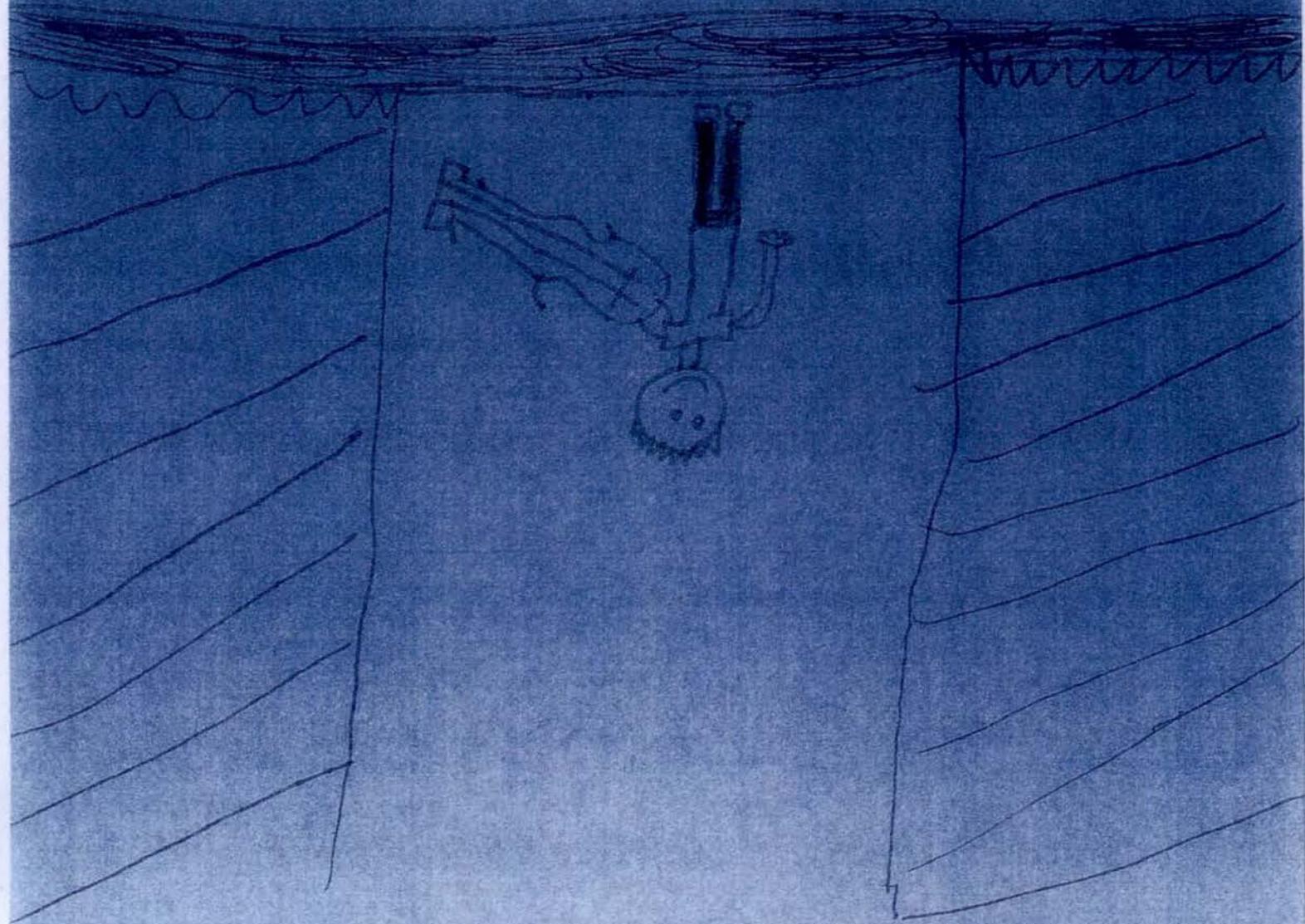


Shin



Viclin

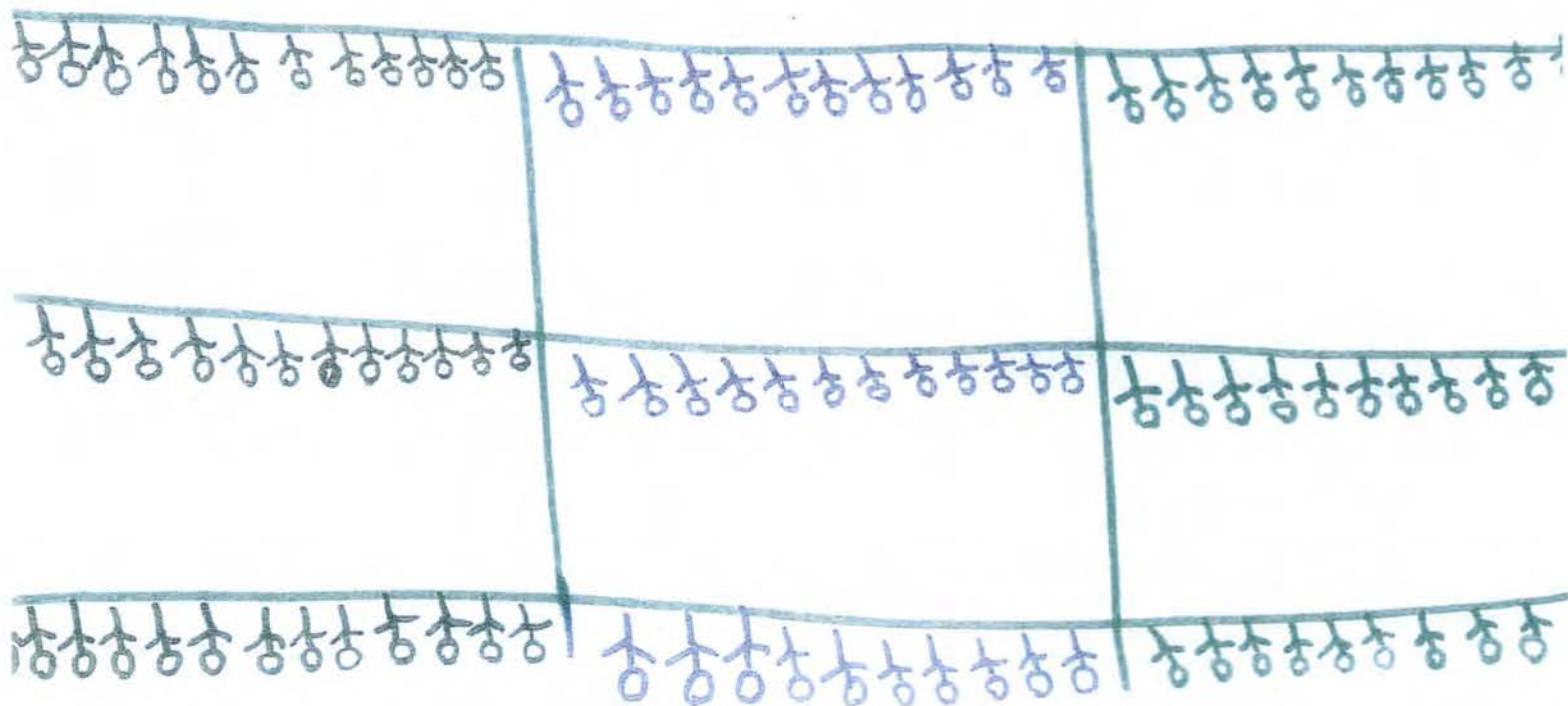
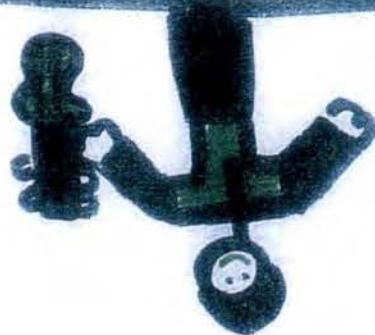
TOE+IS+IMO IS IMPOTANT+TO ME+BECAUSE I GET TO
PLAY A LOT OF INSTRUMENTS



When we play a game
I feel joyful and I feel
excited when I play for other
people

Jonathan

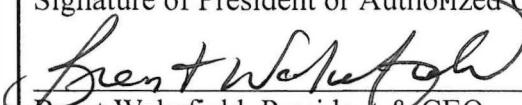
When we play in a concert I feel like
I am a professional violin player and
feel happy.



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: 6/28/22	Total # of people served: 4,306 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
<u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant): Funds will be used for food and packaging for 3,289 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.		
<u>Briefly</u> describe the significance of your request to the San Marcos community: MOWSDC is one of the only organizations that provides a comprehensive, relationship-based service at an affordable cost with daily meal delivery that includes weekends and 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. A lack of adequate income forces older adults to make untenable choices, like deciding between filling a prescription or buying healthy food. Our home delivered meals breaks isolation, identifies health risks sooner, and provides an affordable option for regular nutrition. 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 5. Regular Grants Only: <ol style="list-style-type: none"> a. 1-2 page narrative b. First 2 pages of Federal 990 c. Most recent year-end Statement or Audit including any management letters associated with Audit. d. Signature of President or Authorized Officer on Application e. Optional: letters of support 		Expected date project will begin/end: 10/1/2022 Date by which funds will be expended: 9/30/2023
Signature of President or Authorized Officer  Brent Wakefield, President & CEO		6/28/2022 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		

Mission Statement

Meals on Wheels San Diego County (MOWSDC)'s mission is to empower seniors and veterans to remain independent by nourishing their bodies, minds, and spirits. Our vision is to drive out senior hunger and isolation across our region. MOWSDC provides older adults 60+, caregivers, and disabled veterans in the home with the delivery of up to two fresh meals a day accompanied by social visits, safety checks, care navigator support, and follow-up with referrals, if necessary. MOWSDC uses volunteers to provide home-delivered meals to clients Monday-Saturday (Sunday meals delivered with Saturday meals), including holidays. MOWSDC serves all of San Diego County, including the 3,049 square miles of rural and unincorporated areas.

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 2021 (Oct. 1, 2020– Sept. 30, 2021), MOWSDC served 4,306 unduplicated homebound seniors throughout San Diego County with 642,781 meals, daily safety checks and social visits, including care navigator support and follow-up care, using 3,402 trained volunteers. There was a total of 1290 wellness alerts placed for 638 clients (16% of all clients) and 317 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 the COVID-19 outbreak. MOWSDC has maintained a 50% increase in services compared to pre-pandemic service levels. The seniors we serve are on a fixed income and are also greatly impacted by inflation/rising gas prices right now, making the need even greater. Since then, MOWSDC's operational costs due to inflation and rising gas prices have also increased significantly.

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 Marcos 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

Meals on Wheels San Diego County – Grant Narrative

relationship between medical and community-based service providers, improving outcomes for seniors, 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 2021 (Oct. 1, 2020 – Sept. 30, 2021), 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 76% were considered extremely low-income, 11% very-low income, 7% low income, and 5% did not provide income information (HUD income guidelines for all cities in San Diego County). Of all seniors served, 53% lived alone and 39% were female head of household. ***The goal for Fiscal Year 2022 (Oct. 1, 2022 – Sept. 30, 2023) for the City of San Marcos will be to serve 158 unduplicated homebound seniors with up to 17,850 meals and accompanying services. Funding of \$10,000 from the San Marcos Community Foundation would cover the cost of food and packaging for 3,289 of those meals (\$3.04 per meal) 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: **\$ 166,897.50**

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 from the City of San Marcos nor any restricted funding for this project— except for 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.



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

Return of Organization Exempt From Income Tax

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.

2020

Open to Public
Inspection

A For the 2020 calendar year, or tax year beginning 10/01/2020 and ending 09/30/2021

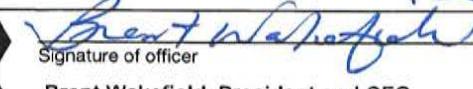
B Check if applicable:	C Name of organization MEALS-ON-WHEELS GREATER SAN DIEGO INC		D Employer identification number 95-2660509
<input type="checkbox"/> Address change	Doing business as Meals on Wheels San Diego County		E Telephone number 619-260-6110
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
<input type="checkbox"/> Initial return	2254 San Diego Avenue Suite 200		
<input type="checkbox"/> Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code		
<input type="checkbox"/> Amended return	San Diego, CA 92110		G Gross receipts \$ 11,115,085
<input type="checkbox"/> Application pending	F Name and address of principal officer: Brent Wakefield 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	If "No," attach a list. See instructions	
J Website: ► www.meals-on-wheels.org	H(c) Group exemption number ►		
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 and wellness checks by caring volunteers. 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	17
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	115
	6 Total number of volunteers (estimate if necessary)	6	3,402
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
		Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	4,945,845	7,440,201	
9 Program service revenue (Part VIII, line 2g)	2,245,170	2,703,780	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	234,231	479,540	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	29,248	10,383	
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,454,494	10,633,904	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,874,452	3,354,302
	16a Professional fundraising fees (Part IX, column (A), line 11e)	196,918	117,050
	b Total fundraising expenses (Part IX, column (D), line 25) ► 640,466		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,892,545	3,552,508
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,963,915	7,023,860
19 Revenue less expenses. Subtract line 18 from line 12	1,490,579	3,610,044	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
		12,117,255	16,972,184
	21 Total liabilities (Part X, line 26)		313,667
	22 Net assets or fund balances. Subtract line 21 from line 20		11,803,588

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 5-2-2022
	Signature of officer	Brent Wakefield, President and CEO	
	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 \$ 6,015,820 including grants of \$ 0) (Revenue \$ 2,703,780)

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 more than 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 2021, we served over 4,300 homebound seniors throughout San Diego County with 642,781 meals, daily safety checks and friendly visits using 3,402 trained volunteers. Also, during the past year, we continued to meet an ongoing significant increase for our services during the Covid-19 public health emergency. 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 on Schedule O.)

(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses ► 6,015,820

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

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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.

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.

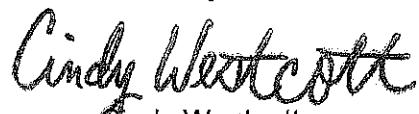
Our records indicate that a determination letter was issued in January 1972 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

MEALS ON WHEELS SAN DIEGO COUNTY

FISCAL YEAR 2022 OPERATING BUDGET

Final Approved

		2022 TOTALS
A/C #	Line Item	
4300	Program service fees	\$ 2,681,400
4000	Contributions	2,470,737
4003	Gifts in Kind*	115,259
4050	Bequests	150,000
4100	Private Grants	633,850
4200	Government Grants	169,685
4910	Investment Income*	310,000
4750	Cause Marketing	-
4800	Special Events	436,730
4940	Other Income	40,013
TOTAL REVENUE		\$ 7,007,675
5000	Salary & wage expense	\$ 3,623,644
5100	Employee benefits	285,226
5200	401(K) employer match	40,000
5300	Payroll taxes	295,337
5400	Workers compensation	105,412
5600	Fee for services (non-employee)	301,522
5500	Staff & Board development	16,400
TOTAL HUMAN RESOURCES		4,667,542
7000	Food & Packaging	\$ 1,729,503
TOTAL FOOD		\$ 1,729,503
6000	Supplies	53,316
6050	Contracts & leases	291,110
6100	Telecommunications	37,690
6200	Postage & shipping	57,401
6300	Occupancy	289,992
6400	Printing & copying	53,147
6500	Travel	77,635
6650	Volunteer program	20,031
6700	Advertising & marketing	43,646
6800	Equipment < \$1000	2,000
6900	Repair & maintenance	122,108
6920	Special Events	94,800
6925	Gifts in Kind Expense	115,259
6930	General Insurance	81,072
6950	Bank Charges	92,734
6980	Bad Debt Acct.	38,279
7200	Projects Materials & Supplies	-
TOTAL OPERATING		\$ 1,470,220
TOTAL EXPENSE		\$ 7,867,265
NET REV + /< - > EXP		\$ (859,590)
1109	UR/UD Fund Balance accrued*	\$ 4,213,172
1120	Projected McKinney Fund Balance	\$ 407,491
4993	Transfer in from UR-UD funds	\$ 859,590
	Net Surplus/Deficit after transfer	\$ 3,761,073
New MOW Campus (see Capital Budget)*		-
	DEBT Service - Year 1	586,088
	Est. Operating Expenses*	256,321
	3rd party lease revenue (offset)	-
	Total MOW Campus expense	\$ (842,409)
4993	Transfer in from UR-UD/McKinney funds	\$ 842,409
	Net Surplus/Deficit after C.F.	\$ -
1109	UR/UD Fund Balance Remaining	\$ 2,918,664

MOWSDC Board of Directors

Name	Committee
Barnes, Rosemary	Board Development Chair
Belmer, Ryan	Audit Committee Member
Bojorquez, Leslie	Finance Chair
Burzynski, Bill	Services Committee Member
Franz, Aaron	
Garfield, Doug	Vice Chair
Gramling, Gary	Board Development Committee Member
Lazarski, Nancy	Secretary
McMahon, Kevin	Audit Chair
Marquez, Jolene	
Middleton, Antoinette	Board Chair
Porter, Nanci	Board Development Member
Ricciarduli, Crystal	
Robertson, Kevin	
Schwarz, Andrew	Marketing & RDC
Stauderman, Ken	Services Chair
Strand, Peggy	
Torano, Betty	
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	Finance Member
Pieper, Kristi	Board Development Member
Ramirez, Diana	
Stratton, Cindi	
Thomas, Peter	Finance Committee Member
Valone, Sandy	
Wichard, Christine	
Trustee Emeritus (non-voting members)	
Hermann, John	
Staff	
Wakefield, Brent	



SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: <i>The Nutcracker</i> 2022 Date Submitted: 06/25/2022	Total # of people served: ~20,000 Total # of San Marcos residents served: ~15,000	Amount Requested: \$10,000
Non-Profit Organization Name and Address, Website New West Ballet Foundation 1215 Linda Vista Dr, B San Marcos, CA 92078 Website: www.nwballetfoundation.org		Contact Person – Name, Title & Phone, email Coral Bruni Executive Director 760-716-5361 coralbruni@gmail.com

Briefly describe your request for funds (to be expanded upon in narrative for regular grant):
New West Ballet, Inc. (NWB) is a non-profit 501©3 charitable organization, located in San Marcos, CA that educates in the art of dance, with an emphasis in ballet. This includes, but is not limited to, outreach performances, school demonstrations, and educational materials made available outside of traditional ballet school training. In addition, NWB also brings ballet to the community via participation in community events, workshops, and other community-based activities. Each year, NWB puts on a ballet productions, bringing these productions to the community (e.g., retirement communities, street fairs, schools, etc.). This November 2022, we are producing the ballet *The Nutcracker* in collaboration with Pacific Lyric Association and San Diego Music Services to provide a live orchestra performance opportunity. To help offset the costs of our professional choreographers, costumes, props/set, musicians and travel (e.g., gas and mileage) to allow us to bring this holiday production to the San Marcos community, we are pursuing a grant from the San Marcos Community Foundation in the amount of \$10,000.00.

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

Arts education refers to education in the disciplines of music, dance, theatre, and visual arts. New West Ballet specializes in the education of ballet. According to CNN “Ballet is such a unique art form. You can say things through dance that you could never express in words, and ballet has the ability to touch people on a deep, abstract level. In some ways, ballet is more valuable now than ever. Everything today is so fast-paced and technologically overloaded—people are constantly staring into computers or their phone screens for entertainment. But going to the theater to see a ballet is unique in that it’s completely live and in the moment—unfiltered and unedited. It’s a real and tangible meditation.” (Flora Zhang, 2014). Ballet performance, not just dance, is an art form that is not readily available in San Marcos outside of our organization. We fulfill a gap in our community by providing not only strong training in ballet, but a quality product through which our community can be introduced to this beautiful art form. By funding our request, The San Marcos Community Foundation will provide much needed resources to a San Marcos Non-profit 501©3 charitable organization to bring ballet, with traditional costumes, props, orchestra and sets, to the community of San Marcos through our production of *The Nutcracker*.

Please attach the following items.	Expected date project will begin/end: 09/10/2022-12/31/2022
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	Date by which funds will be expended: 12/31/2022
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	Signature of President or Authorized Officer Name, Title <u>Executive Director</u> Date <u>7/10/22</u>
Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): cityclerk@san-marcos.net	



FOUNDATION

Annual Operating Budget - 2022

Item	Description	Projected Budget
EXPENSES		
Scholarship Expenses		
Monthly Scholarship	1750.00 per month	21,000.00
Keefer Merit Award	5,000 per year	5,000.00
Total		\$ 26,000.00
Show Expenses		
Nutcracker	Nutcracker Nov. 25-27,2022	84,549.50
Outreach		16,200.00
Total		\$ 100,749.50
Additional Expenses		
Zoe Zarling Girl Scouts Gold Project	New West Ballet Flooring	26,793.27
Misc. Expense	Dancer gifts, office supplies, cleaning supplies, etc.	1,000.00
Total		\$ 26,793.27
Operating Expenses		
Quickbooks	25.00 per month to Quickbooks	300.00
Total		\$ 300.00
TOTAL EXPENSES		\$ 153,842.77
INCOME		
Show Income		
Nutcracker	Nutcracker Nov. 26-28th, 2021	80,000.00
Outreach		13,000.00
Total		\$ 80,000.00

One -Time Donations Income		
Grants		40,000.00
One-Time Donations Income		2,000.00
Amazon Smile		100.00
Total		\$ 42,100.00
Scholarship Donations Income		
Monthly Donation Income	1750.00 per month X 12	21,000.00
Total		\$ 21,000.00
Fundraising Income		
Misc. Fundraising Events/Activities		30,000.00
Total		30,000.00
TOTAL INCOME		\$ 173,100.00
DIFFERENCE		\$ 19,257.23

Date of this notice: 02-23-2015

Employer Identification Number:
47-3197777

Form: SS-4

Number of this notice: CP 575 E

NEW WEST BALLET INC
1215 LINDA VISTA DR STE B
SAN MARCOS, CA 92078

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

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 47-3197777. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

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

Annual filing requirements

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

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

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

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

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

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

B. If you are not tax-exempt, you may be required to file one of the following returns:

Form 1120, U.S. Corporation Income Tax Return
Form 1041, U.S. Income Tax Return for Estates and Trusts
Form 1065, U.S. Return of Partnership Income

Please refer to Publication 1635, Understanding Your EIN, for more information about which forms you may be required to file.

Applying for Tax-Exempt Status

Receiving an EIN from the IRS is not the same thing as receiving IRS recognition of tax-exempt status. To apply for formal recognition of tax-exempt status, most organizations will need to complete either Form 1023, *Application for Recognition Under Section 501(c)(3) of the Internal Revenue Code*, or Form 1024, *Application for Recognition of Exemption Under Section 501(a)*. Submit the completed form, all applicable attachments, and the required user fee to:

Internal Revenue Service
PO Box 12192
Covington, KY 41012-0192

Publication 557, *Tax Exempt Status for Your Organization*, has details on the application process as well as information on returns you may need to file.

Additional information

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you don't have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records. **This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you.** You may give a copy of this document to anyone asking for proof of your EIN.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- * Refer to this EIN on your tax-related correspondence and documents.
- * Provide future officers of your organization with a copy of this notice.

If you have questions about your EIN, you can contact us using the phone number or address shown at the top of this notice. If you write, please tear off the stub at the bottom of this notice and send it along with your letter. If you don't need to write us, please don't complete and return this stub.

Your name control associated with this EIN is NEWW. You will need to provide this information, along with your EIN, if you file your returns electronically.

Thank you for your cooperation.

Keep this part for your records

CP 575 E (Rev. 7-2007)

Return this part with any correspondence so we may identify your account. Please correct any errors in your name or address.

CP 575 E

999999999999

Your Telephone Number Best Time to Call DATE OF THIS NOTICE: 02-23-2015
() - EMPLOYER IDENTIFICATION NUMBER: 47-3197777
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

NEW WEST BALLET INC
1215 LINDA VISTA DR STE B
SAN MARCOS, CA 92078



Secretary of State Certificate of Status

I, SHIRLEY N. WEBER, PH.D., California Secretary of State, hereby certify:

Entity Name: NEW WEST BALLET INC.
Entity No.: 3756153
Registration Date: 02/12/2015
Entity Type: Nonprofit Corporation - CA - Public Benefit
Formed In: CALIFORNIA
Status: Active

The above referenced entity is active on the Secretary of State's records and is authorized to exercise all its powers, rights and privileges in California.

This certificate relates to the status of the entity on the Secretary of State's records as of the date of this certificate and does not reflect documents that are pending review or other events that may impact status.

No information is available from this office regarding the financial condition, status of licenses, if any, business activities or practices of the entity.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of June 07, 2022.

A handwritten signature in black ink, appearing to read "S.N.W."/3.

SHIRLEY N. WEBER, PH.D.
Secretary of State



Certificate No.: 019508928

To verify the issuance of this Certificate, use the Certificate No. above with the Secretary of State Certification Verification Search available at bizfileOnline.sos.ca.gov.



FOUNDATION

Board of Directors



Coral M. Bruni, Ph.D., President

Work: Professor of psychology and dance at California State University, San Marcos, Miracosta College, and Palomar College

NWB Affiliation: Owner & Artistic Director (2015 – Present), Teacher (1996-2015), Student/Dancer (1987-2003)

“I have been with New West Ballet since I was 7 ½ years old. It’s always just been a part of my life and has been an integral part of who I am. My roles over the years have changed from student, to artist, to teacher, to owner. I have learned to dance, life-skills, costuming, teaching, directing, stage managing, and technical theater design. By studying ballet, I have learned how to preserver when things are tough, structure my day and time to complete all the tasks necessary of me, I have learned to be on-time, have self-discipline, and excel in all things I pursue. With these important life goals, I was able to complete a Ph.D. in Social Psychology while owning a ballet studio and raising my family. But NWB is not just about what it has given me but what it is. NWB is my family, my home away from home, my creativity, joy, and passion. New West Ballet has made me the person I am today! I serve on NWB’s board to foster this love for ballet in my students and to bring the art of ballet to my community.”

Elizabeth Hope Fisher, B.F.A., Vice President

Work: New West Ballet artist & teacher at New West Ballet; Office manager at Viking Scientific, Inc.

NWB Affiliation: Student/Dancer (2019-Present), Teacher (2020-Present)

“New West Ballet is like a big family. The studio exemplifies it's motto: “train like a pro and love like a family”, and really loves. I find myself at home with New West. Here I have been given the opportunity to learn, grow, teach and so much more. I serve on the board because I want to love the studio back and help New West Ballet just as much as it has helped me.”

Holly Meserve, M.A., Treasurer

Work: SBA closing team leader at Umpqua Bank

NWB Affiliation: Student/Dancer (1983-1988); Adult Ballet Student/ Teacher/Rehearsal Assistant (2003-2016; 2018-present)

Additional Affiliation: Orange Glen High School Alumni Association – President, volunteer for the Murrieta Student of the Month program.

“New West Ballet and New West Ballet’s Nutcracker have been an integral part of my life since I was 13 years old. My years with New West Ballet taught me discipline, commitment, teamwork, trust, and perseverance. Being in the studio and on the stage were some of the most challenging, frustrating, but rewarding times in my life. I don’t feel like I would be the person I am today has it not been for the guidance I received from my instructors and the desire to strive for excellence in every class and performance opportunity. From a petite snowflake to Clara’s Mother, my time with New West Ballet has given me some of my most treasured memories. I serve on NWB’s board because I feel it’s important to give back to the community that was an integral part of both my personal and professional development, and to foster the love of dance for future generations.”

Heather LaForge, Ph.D. Secretary

Work: Owner of Groundworks Theatre

NWB Affiliation: Adult Ballet Student / Performer / Director (2014-Present)

Additional Affiliation: Broadway Licensing

“I have watched my own daughters grow as dancers and as humans at NWB. I am so grateful for this school for the way each child is seen, valued, and encouraged in their training. I serve on the board because I believe in NWB's commitment to providing intentional arts education, via ballet, to North County San Diego students.”

Christina Wurz, B.F.A., Founding Member

Work: Dancer with Mojalet Dance Collective

NWB Affiliation: Owner & Artistic Director of New West Ballet (2015-Present); Teacher (2001-2005).

Additional Affiliation: Palomar College Dance Advisory Board

“NWB has given me so many opportunities that continue to enrich my life. NWB has helped me with my development to master PreBallet teacher, given me the chance during many performances to enhance my artistry to actual studio owners! It gives me a place to be myself and get lost in the work. The students from the babies all the way to the adult dancers are knitted into my heart. It is hard not to fall in love with the people that come through the doors and what they bring to this dance family. I serve on the board because I want to do something that is bigger than myself and to propel NWB into fulfilling its greatest potential.”

Laurel Stevens, B.A., Director & Historian

Work: New West Ballet artist & teacher; JR accountant for Flux Power, Inc.

NWB Affiliation: Teacher (2013-2019), Company (2015-2017); Student (2004-2009, 2013-2015)

“I serve on the board of the NWB Foundation because New West Ballet provided a home and a second family for me as a young dancer and it is a privilege to help New West do the same for new generations of young artist.”



FOUNDATION

Date: 07/06/2022

Recipient's Name: San Marcos Community Foundation

Recipient's Address: 1 Civic Center Drive, San Marcos, CA 92069

Dear San Marcos Community Foundation,

New West Ballet (NWB) has been a leading arts figure in San Marcos, CA since 1979. Our non-profit wing, which was founded in 2015, has supported our charge in providing arts enrichment and education in San Marcos through classical ballet training and performances. Our program trains dancers ages 3 to 78, fostering a love of ballet in our students by standing firm in our commitment to *Train like a Pro; Love like a Family*. Our goal is to provide high-quality training to dancers of all levels, through consistent foundational training and performance opportunities. Our dancers have the chance to perform in three full-length ballets per year, with additional performance opportunities available as part of our outreach experience. These two branches of our organization - education and performance opportunities - make up the experience of NWB. As part of our performance opportunity mission, this November 2022, we are producing the ballet *The Nutcracker* in collaboration with Pacific Lyric Association and San Diego Music Services to provide a live orchestra performance opportunity. To help offset the costs of our professional choreographers, costumes, props/set, musicians and travel (e.g., gas and mileage) to allow us to bring this holiday production to the San Marcos community, we are pursuing a grant from the San Marcos Community Foundation in the amount of \$10,000.00.

NWB is profoundly passionate about showcasing all our wonderful, hardworking dancers through performance opportunities. To this end, NWB produces at least three (3) full-length ballets every year, including our annual performance of *The Nutcracker*. These performances are professionally staged and inspire the entire school. Performances are an opportunity to come together as a community, collaborate, uplift, and soar in spectacular ballets. NWB also features a touring ensemble that provides educational community outreach and performances all over North County throughout the year.

Since 1980, each year, NWB has presented *The Nutcracker* in San Diego County. Dancers from all over North County San Diego are invited to audition and perform in this exciting tradition. We are located in San Marcos and many of our performers, artists, and choreographers are members of the San Marcos community. Our goal with this performance is to bring the art of ballet through this much-loved ballet to the community. NWB collaborates with local dancers, orchestras, and artists. This collaboration brings together a multitude of young artists for a rare and invaluable opportunity for all. Pre-professional youth ballet dancers will experience the joys of performing with a live orchestra, while pre-professional youth musicians will sharpen their technical and artistic acumen by performing Tchaikovsky's challenging score for a live ballet, and all audiences will receive an enriched cultural experience for watching a live youth ballet accompanied by a live orchestra. NWB's Nutcracker collaboration aims to rejuvenate the vitality of its artistic communities by creating an opportunity for creative children to play and perform. Classical music and dance have been proven to benefit child development at any age.

NWB is committed to providing outreach opportunities for youth and families of San Diego county. With this in mind, NWB gives away 10% of its tickets for our productions to nonprofits supporting San Diego youth. Additionally, in 2019 NWB established our Sensory- and Family-friendly performance of *The Nutcracker*, which provides the opportunity for individuals who may not typically be able to see live performance in a safe and open space to experience it. NWB participates in various community outreach programs throughout the county. We bring our current ballets to retirement communities, participate in community events (e.g., street fairs), collaborate with local organizations to highlight dancers within other arts programming, and collaborate with local high school dance performances. In addition, NWB makes available educational materials and ballet demonstrations at most of these community outreach events.

To provide all these opportunities for our dancers, our Board of Directors, Artistic Team Members, teachers, students, and families are working hard to raise funds and share the mission of NWB. We consistently look for ways to engage with our community, partnering with local businesses and performing at street fairs. NWB has changed the lives of so many dancers in its rich history. But with more funding we know we can do more – offering more scholarships, expanding our performance opportunities, and educating more individuals with this beautiful art form. Please visit us at www.nwballetfoundation.org for more information about NWB and our programming. We look forward to partner with you so we may be able to grow our programming for our dancers.

For your convenience, we have made all supporting documents conveniently available for your review and download online at www.nwballetfoundation.org/grant/. Due to the confidential nature of the information shared, we ask that you keep it confidential unless it furthers our grant request. Thank you so much for your consideration.

Short Form

Return of Organization Exempt From Income Tax

2021

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

- Do not enter social security numbers on this form, as it may be made public.
- Go to www.irs.gov/Form990EZ for instructions and the latest information.

Department of the Treasury
Internal Revenue ServiceOpen to Public
Inspection**A For the 2021 calendar year, or tax year beginning** _____, and ending _____

B Check if applicable:	C Name of organization New West Ballet Inc Number and street (or P.O. box if mail is not delivered to street address) 1215 Linda Vista Drive City or town, state or province, country, and ZIP or foreign postal code San Marcos, CA 92078	D Employer identification number 47-3197777 E Telephone number (760) 525-6738 F Group Exemption Number ►
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G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ► _____	H Check ► <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990).
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I Website: ► newwestballet.com**J** Tax-exempt status (check only one) - 501(c)(3) 501(c)() (Insert no.) 4947(a)(1) or 527**K** Form of organization: Corporation Trust Association Other _____**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets(Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ► \$ **83,229.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I. ►

Revenue	1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5 a Gross amount from sale of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) 6 Gaming and fundraising events: a Gross income from gaming (attach Schedule G if greater than \$15,000) b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) c Less: direct expenses from gaming and fundraising events d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 7 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a) 8 Other revenue (describe in Schedule O) 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ► 83,229.	1 83,229. 2 3 4 5c 6d 7c 8 9 83,229.
Expenses	10 Grants and similar amounts paid (list in Schedule O) 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance 15 Printing, publications, postage, and shipping 16 Other expenses (describe in Schedule O) 17 Total expenses. Add lines 10 through 16 ► 27,056.	10 3,984. 11 12 13 23,072. 14 15 16 17 27,056.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9) 19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) 20 Other changes in net assets or fund balances (explain in Schedule O) 21 Net assets or fund balances at end of year. Combine lines 18 through 20 ► 62,614.	18 56,173. 19 6,441. 20 21 62,614.

Part II Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	6,441.	56,173.
23 Land and buildings	0.	0.
24 Other assets (describe in Schedule O)	0.	0.
25 Total assets	6,441.	56,173.
26 Total liabilities (describe in Schedule O)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	6,441.	56,173.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

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

What is the organization's primary exempt purpose? **To educate in the art of dance with emphasis in ballet**

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

Expenses

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

28 Annual Nutcracker Production

(Grants \$) If this amount includes foreign grants, check here **28a** **28,693.**

29

(Grants \$) If this amount includes foreign grants, check here **29a**

30 _____

(Grants \$) If this amount includes foreign grants, check here ► 30a

31 Other program services (describe in Schedule O)

(Grants \$) If this amount includes foreign grants, check here ► 31a

32 Total program service expenses (add lines 28a through 31a) ► **32** **28,693.**

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

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Coral M Bruni				
Secretary	05.00			
Christina Wurtz				
Founder	05.00			
Laurel Stevens				
Director	02.00			
Hope Fisher				
Vice President	02.00			
Holly Meserve				
Treasurer	05.00			
Heather Laforge				
Secretary	05.00			

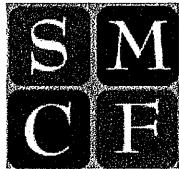
New West Ballet, Inc.

Statement of Financial Position

As of December 31, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Wells Fargo Simple Business Checking (7776)	56,172.50
Total Bank Accounts	\$56,172.50
Total Current Assets	\$56,172.50
TOTAL ASSETS	\$56,172.50
LIABILITIES AND EQUITY	
Liabilities	
Total Liabilities	
Equity	
Opening Balance Equity	10,033.58
Retained Earnings	-3,839.52
Net Revenue	49,978.44
Total Equity	\$56,172.50
TOTAL LIABILITIES AND EQUITY	\$56,172.50

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



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

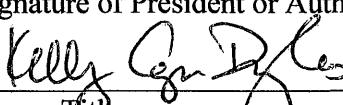
Project Name: Court Appointed Special Advocate (CASA) Program Date Submitted: 6/3/2022	Total # of people served: 1,500 Total # of San Marcos residents served: 20	Amount Requested: \$ 2,500
Non-Profit Organization Name and Address, Website Voices for Children 2851 Meadow Lark Drive San Diego, CA 92123		Contact Person – Name, Title & Phone, email Christina Piranio Director of Philanthropy (858) 598-2216 christinap@speakupnow.org

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

Voices for Children (VFC) respectfully requests \$2,500 in program support which will contribute to our efforts to provide critical advocacy to 20 City of San Marcos foster youth through the Court Appointed Special Advocate (CASA) program. With your support, we will recruit, train, and supervise additional CASA volunteers to address the educational, physical and mental health, housing, and other needs of San Marcos children in foster care.

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

The CASA program furthers the San Marcos Community Foundation's mission of strengthening the local community by providing children with the educational resources, physical and mental health services, and stability they need to thrive. When a CASA changes the trajectory of the life of a youth in foster care, every San Marcos community member benefits. VFC is grateful for the 19 San Marcos residents who have selflessly devoted their time and energy to serving as a CASA during the past year.

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: 7/1/2022 Date by which funds will be expended: 6/30/2023 Signature of President or Authorized Officer  Name, Title: <i>Kelly Cogn Dales</i> Date: <i>June 2, 2022</i> President: CEO
Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): 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>Staff Salaries</u>	<u>\$4,177,712</u>
<u>Payroll Taxes</u>	<u>\$343,776</u>
<u>Employee Benefits</u>	<u>\$294,797</u>
<u>Workers Compensation</u>	<u>\$23,083</u>
<u>Dues, Fees & Subscriptions</u>	<u>\$76,878</u>
<u>Recruitment/Marketing</u>	<u>\$166,550</u>
<u>Corporate Insurance</u>	<u>\$51,000</u>
<u>Mileage Expense</u>	<u>\$58,400</u>
<u>Office Equipment Repair/Maintenance</u>	<u>\$38,784</u>
<u>Office Supplies</u>	<u>\$27,000</u>
<u>Phones</u>	<u>\$50,082</u>
<u>Postage/Ship/Courier</u>	<u>\$7,860</u>
<u>Printing</u>	<u>\$12,900</u>
<u>Special Events</u>	<u>\$504,850</u>
<u>Professional Services</u>	<u>\$54,450</u>
<u>Rent</u>	<u>\$382,032</u>
<u>Other Expenses</u>	<u>\$64,274</u>
<u>Children's Assistance Fund</u>	<u>\$51,500</u>
Total budget for this PROJECT:	\$6,385,928

Total budget for this PROJECT: **\$6,385.928**

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

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

Please list any other funding sources for this project.

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

\$975,000	(Name of source)	Foundations	** P
\$200,000	(Name of source)	Corporations	** P
\$1,100,000	(Name of source)	Government	** P & C
\$35,000	(Name of source)	Service Organizations	** P
\$2,231,928	(Name of source)	Individuals	** P
\$1,832,000	(Name of source)	Special Events	** P
\$12,000	(Name of source)	Miscellaneous	** P

FY 22-23 Voices for Children Organizational Budget	
REVENUE	
Foundation Grants	\$1,335,000
Corporate	\$300,000
Government	\$1,605,000
Individuals	\$2,473,703
Service Organizations	\$35,000
Special Events	\$1,832,000
Other Revenue	\$12,000
Total Revenue	\$7,592,703
EXPENSES	
Personnel Expenses	
Staff Salaries	\$4,979,724
Payroll Taxes	\$398,818
Employee Benefits	\$338,101
Worker's Compensation	\$28,771
Total Personnel Expenses	\$5,745,414
Operating Expenses	
Special Events	\$473,600
Credit Card Fees	\$32,850
Dues, Fees & Subscriptions	\$92,878
Marketing	\$208,550
Insurance	\$63,000
Meal/Mileage	\$190,400
Office Equip Repair/Maint.	\$38,784
Office Supplies	\$34,000
Phones	\$60,082
Postage/Ship/Courier	\$11,460
Printing	\$16,500
Professional Services	\$54,450
Other Expenses	\$71,474
Rent	\$433,761
Children's Assistance	\$65,500
Total Operating Expenses	\$1,847,289
Total Expenses	\$7,592,703



Federal Tax ID Number: 95-3786047

CA State Tax ID Number: 1155526



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FY 2021-2022**

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Partner, Higgs Fletcher & Mack LLC

Annette Bradbury, *Vice Chair*
Community Volunteer

George Lai, *Secretary*
President, Lily Lai Foundation

Andrea Payne Moser, *Treasurer*
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Chief Operating Officer, San Diego Regional Economic Development Corporation

Katie Sullivan
Community Volunteer

Ted Tchang
CEO, Techbuilt Companies

Lise N. Wilson, Esq.,
Attorney and Community Volunteer



VFC'S GRANT REQUEST TO THE SAN MARCOS COMMUNITY FOUNDATION

MISSION STATEMENT

Voices for Children's mission is to transform the lives of abused, abandoned, and neglected children by providing them with trained, volunteer Court Appointed Special Advocates (CASAs).

VFC HISTORY

In 1980, law student Kathryn Ashworth and social worker Elizabeth Bacon founded VFC in San Diego to improve the lives of children in foster care. They soon adopted the emerging CASA model, first developed in Seattle in 1977, in which trained and supervised community volunteers called CASAs are matched with individual children in foster care to advocate for the children's best interests. CASAs help judges make better-informed decisions by providing critical information and insights about the children, their education, their mental and physical health, and their overall well-being. Today, VFC is the largest CASA organization in California, in terms of the numbers of children served, and among the three largest of the nation's 948 CASA programs. This year, VFC will provide more than 2,000 children in foster care in San Diego and Riverside Counties—including an estimated 20 San Marcos children—with CASA volunteers. Our ultimate goal is to provide a CASA to every child in foster care who needs one.

CASA PROGRAM OVERVIEW

During fiscal year 2022–23, VFC will provide critical advocacy to more than 1,500 children in San Diego County foster care, including an estimated 20 children from San Marcos, through our CASA program. VFC respectfully requests \$2,500 in program support from the San Marcos Community Foundation to recruit, train, and supervise additional CASAs who will provide advocacy to additional foster children from San Marcos and throughout San Diego County. This grant will enable VFC to recruit, train, screen, and support one CASA to advocate for a child or sibling group from San Marcos.

VFC fills a critical gap in the foster care system by providing children with consistent, caring adults to advocate for them—their CASAs. This year, VFC will recruit, screen, and train 215 new CASAs and support approximately 1,000 CASAs overall in San Diego County. These CASAs will advocate on behalf of children, ensuring that their needs are met. CASAs commit to serving for at least 18 months and spend 10–15 hours a month on their cases. CASAs gain a holistic understanding of a child's situation by visiting with the child and speaking with family members, caregivers, teachers, healthcare providers, and child welfare professionals. When a CASA identifies unmet needs, they advocate in court and in the community to ensure that the child has access to the resources they need. Twice a year, CASAs accompany their case children to court and submit comprehensive written reports that include case updates and recommendations. Judges rely on these reports to make informed decisions about a child's education, mental and physical health, housing, and overall well-being.

Advocacy can take many forms and often addresses:

- Mental and Physical Health: CASAs ensure that children have consistent access to mental and physical healthcare services. CASAs communicate with medical providers; monitor children's health needs, medications, and referrals; and prevent needs from being overlooked.
- Education: CASAs communicate with teachers and other educators, attend school conferences and individualized education program (IEP) meetings, and monitor the children's academic performance and behavior. CASAs assist youth to access supports such as tutoring, special education, and enrichment activities. They help youth explore higher education opportunities and apply for college and financial aid.
- Vocational Support: CASAs assist older youth to plan for the future. They help youth create résumés, identify job opportunities, complete applications, and develop interviewing skills. They connect youth with vocational exploration and job training programs.
- Housing Placements: CASAs advocate for youth to have stable home placements. CASAs visit children in their home placements to observe whether a placement is meeting their needs. When children change placements, CASAs provide them a sense of consistency.

CASAs attend 35 hours of initial training and undergo multiple background checks, including fingerprinting, before being matched with a child. VFC staff members called Advocacy Supervisors provide guidance to each CASA volunteer. They educate CASAs about the foster care system, assist them to identify community resources, and accompany them to child welfare meetings and court hearings. Advocacy Supervisors are trained to respond to the most challenging questions from CASAs, such as: *“My case child is having thoughts of suicide, how should I help?”* and *“My case child has not attended school in four years. Where do I begin?”* Advocacy Supervisors support up to 50 CASA volunteers at any given time. They maintain an emergency cell phone that CASAs can call in emergencies any time of day and any day of the year.

FISCAL YEAR 2022–23 OBJECTIVES

Objective 1: Provide 1,500 children with ongoing CASA advocacy, including 20 children from San Marcos.

Objective 2: Recruit 215 new CASA volunteers to enroll in our training program.

Objective 3: Screen and train 215 new CASAs and assign them to foster youth, including at least one child from San Marcos funded by this grant.

CONCLUSION

CASAs can have a tremendous impact on the children they serve. We recently received a letter from a young woman who had been matched with two VFC CASAs while she was in foster care. She had learned that we had begun an internal CASA of the Month program and wanted to nominate one who had helped her with struggles with homelessness, substance use, and an abusive relationship. Here is just some of what she wrote:

“I've had two CASAs, and they have both been blessings to me. But Catie, man, she is everything...I had given up on myself and so had everybody else—everybody but Catie that is. She really cares. And she never gave up on me, and that is what saved my life.”

We are grateful to the San Marcos Community Foundation for your past support and your thoughtful consideration of this application. Together, we can connect additional deserving children with difference-makers like Catie. Thank you again for your faith in our mission.

Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2020

Open to Public
Inspection

► 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 2020 calendar year, or tax year beginning JUL 1, 2020 and ending JUN 30, 2021

B Check if applicable:	C Name of organization VOICES FOR CHILDREN		D Employer identification number 95-3786047
Address change	Doing business as		E Telephone number (858) 569-2019
Name change	Number and street (or P.O. box if mail is not delivered to street address) 2851 MEADOW LARK DRIVE	Room/suite	G Gross receipts \$ 9,112,866.
Initial return	City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92123		H(a) Is this a group return for subordinates? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Final return/terminated	F Name and address of principal officer: KELLY DOUGLAS SAME AS C ABOVE		H(b) Are all subordinates included? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Amended return	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) 4947(a)(1) or 527		If "No," attach a list. See instructions
Application pending	J Website: ► WWW.SPEAKUPNOW.ORG		H(c) Group exemption number ►
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: 1982 M State of legal domicile: CA	

Part I | Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: WE RECRUIT, TRAIN, AND SUPERVISE VOLUNTEERS TO ADVOCATE FOR ABUSED CHILDREN IN FOSTER CARE.																										
	2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets.																										
	3 Number of voting members of the governing body (Part VI, line 1a) 3																										
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4																										
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) 5																										
	6 Total number of volunteers (estimate if necessary) 6																										
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b																										
<table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> </tr> </thead> <tbody> <tr> <td>5,396,585.</td> <td>7,768,103.</td> </tr> <tr> <td>0.</td> <td>0.</td> </tr> <tr> <td>20,710.</td> <td>24,125.</td> </tr> <tr> <td>2,120,215.</td> <td>754,067.</td> </tr> <tr> <td>7,537,510.</td> <td>8,546,295.</td> </tr> <tr> <td>109,818.</td> <td>78,888.</td> </tr> <tr> <td>0.</td> <td>0.</td> </tr> <tr> <td>4,646,851.</td> <td>4,848,834.</td> </tr> <tr> <td>0.</td> <td>0.</td> </tr> <tr> <td>1,196,744.</td> <td>1,195,173.</td> </tr> <tr> <td>5,953,413.</td> <td>6,122,895.</td> </tr> <tr> <td>1,584,097.</td> <td>2,423,400.</td> </tr> </tbody> </table>		Prior Year	Current Year	5,396,585.	7,768,103.	0.	0.	20,710.	24,125.	2,120,215.	754,067.	7,537,510.	8,546,295.	109,818.	78,888.	0.	0.	4,646,851.	4,848,834.	0.	0.	1,196,744.	1,195,173.	5,953,413.	6,122,895.	1,584,097.	2,423,400.
Prior Year	Current Year																										
5,396,585.	7,768,103.																										
0.	0.																										
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1,196,744.	1,195,173.																										
5,953,413.	6,122,895.																										
1,584,097.	2,423,400.																										

Revenue	8 Contributions and grants (Part VIII, line 1h) 5,396,585.
	9 Program service revenue (Part VIII, line 2g) 0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 20,710.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 2,120,215.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 7,537,510.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 109,818.
	14 Benefits paid to or for members (Part IX, column (A), line 4) 0.
Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 4,646,851.
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b Total fundraising expenses (Part IX, column (D), line 25) ► 868,690.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 1,196,744.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 5,953,413.
	19 Revenue less expenses. Subtract line 18 from line 12 1,584,097.
	Beginning of Current Year 1,584,097.

Net Assets or Fund Balances	20 Total assets (Part X, line 16) 4,138,283.
	21 Total liabilities (Part X, line 26) 508,132.
	22 Net assets or fund balances. Subtract line 21 from line 20 3,630,151.
	End of Year 6,124,049.

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 ANDREA PAYNE MOSER, TREASURER	Date
	Type or print name and title	
Paid	Print/Type preparer's name RICHARD HOTZ	Preparer's signature
Preparer	Firm's name ► CONSIDINE & CONSIDINE	Date 03/17/22 Check if self-employed P00452784
Use Only	Firm's address ► 8989 RIO SAN DIEGO DRIVE, SUITE 250 SAN DIEGO, CA 92108-1604	Firm's EIN ► 95-2694444 Phone no. 619.231.1977

May the IRS discuss this return with the preparer shown above? See instructions Yes No

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

VOICES FOR CHILDREN TRANSFORMS THE LIVES OF ABUSED CHILDREN BY PROVIDING THEM WITH COURT APPOINTED SPECIAL ADVOCATES (CASAS).

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 \$ **4,800,696.** including grants of \$ **78,888.**) (Revenue \$ _____)

VOICES FOR CHILDREN (VFC) RECRUITS, TRAINS, AND MANAGES OVER 1,300 VOLUNTEERS ANNUALLY TO SERVE AS COURT APPOINTED SPECIAL ADVOCATES (CASAS) AND IS THE ONLY NONPROFIT ORGANIZATION DESIGNATED BY THE SUPERIOR COURTS OF SAN DIEGO AND RIVERSIDE COUNTIES TO PROVIDE THESE CASA SERVICES. VFC WAS FOUNDED IN 1980 IN SAN DIEGO COUNTY, AND SINCE 2015, HAS ALSO OPERATED THE CASA PROGRAM FOR RIVERSIDE COUNTY. CASA VOLUNTEERS PLAY AN IMPORTANT ROLE IN THE FOSTER CARE SYSTEM, BUILDING TRUSTING RELATIONSHIPS WITH CHILDREN IN FOSTER CARE AND INTERFACING WITH THE PROFESSIONALS IN ORDER TO IDENTIFY AND PROTECT THE BEST INTERESTS OF ABUSED, NEGLECTED, AND ABANDONED CHILDREN IN FOSTER CARE. THIS YEAR IN SAN DIEGO COUNTY, VOICES FOR CHILDREN PROVIDED ADVOCACY TO NEARLY 2,000 CHILDREN THROUGH ITS CASA VOLUNTEERS AND CASE LIAISONS AND

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 ► **4,800,696.**

Form 990 (2020)



**VOICES FOR CHILDREN
FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION**

	<u>Pages</u>
I Index	1
II Independent auditor's report	2 – 3
III Statements of financial position	4
IV Statements of activities and changes in net assets	5 – 6
V Statements of functional expenses	7 – 8
VI Statements of cash flows	9
VII Notes to the financial statements	10 – 24

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Voices For Children

We have audited the accompanying financial statements of Voices For Children, a nonprofit organization, which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Voices For Children, a Nonprofit Organization, as of June 30, 2021 and 2020, 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.

CONSIDINE & CONSIDINE
An accountancy corporation

December 9, 2021

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

Page 4

	2021	2020
ASSETS		
CURRENT ASSETS		
Cash (note 3)	\$ 5,658,129	\$ 2,880,811
Marketable securities (note 4)	348,231	260,070
Contributions receivable	455,177	488,160
Grants receivable (note 5)	322,770	303,254
Other receivable (note 13)	1,173,223	-
Prepaid expenses	<u>121,380</u>	<u>27,808</u>
	8,078,910	3,960,103
PROPERTY AND EQUIPMENT (note 7)	151,794	147,955
OTHER ASSETS		
Rent deposit	<u>30,225</u>	<u>30,225</u>
TOTAL ASSETS	<u><u>8,260,929</u></u>	<u><u>4,138,283</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses (note 9)	620,869	394,582
Deferred rent	72,905	77,050
Deferred revenue	569,054	36,500
PPP loan payable (note 13)	<u>874,052</u>	<u>-</u>
TOTAL LIABILITIES	2,136,880	508,132
NET ASSETS (note 16)		
Net assets without donor restrictions		
Without donor restrictions	5,642,525	3,391,023
With donor restrictions	<u>481,524</u>	<u>239,128</u>
TOTAL NET ASSETS	<u>6,124,049</u>	<u>3,630,151</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 8,260,929</u></u>	<u><u>\$ 4,138,283</u></u>

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2021

Page 5

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE			
Gifts and contributions	\$ 3,924,616	\$ 339,310	\$ 4,263,926
Special events, net (note 11)			
(Less: direct benefit to donors of \$57,943)	1,422,222	-	1,422,222
Government funding	1,678,204	-	1,678,204
Contributed goods, services, and facilities	86,325	-	86,325
Investment return (note 4)	40,000	53,139	93,139
Other income (note 13)	1,173,223	-	1,173,223
	<u>8,324,590</u>	<u>392,449</u>	<u>8,717,039</u>
NET ASSETS RELEASED FROM RESTRICTION			
Satisfaction of program restrictions	<u>150,053</u>	<u>(150,053)</u>	<u>-</u>
TOTAL REVENUE	8,474,643	242,396	8,717,039
OPERATING EXPENSES			
Program services	4,813,154	-	4,813,154
Management and general	479,382	-	479,382
Fundraising	930,605	-	930,605
	<u>6,223,141</u>	<u>-</u>	<u>6,223,141</u>
CHANGE IN NET ASSETS	2,251,502	242,396	2,493,898
NET ASSETS, BEGINNING	<u>3,391,023</u>	<u>239,128</u>	<u>3,630,151</u>
NET ASSETS, ENDING	<u>\$ 5,642,525</u>	<u>\$ 481,524</u>	<u>\$ 6,124,049</u>

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2020

Page 6

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE			
Gifts and contributions	\$ 3,794,425	\$ 101,268	\$ 3,895,693
Special events, net (note 11)			
(Less: direct benefit to donors of \$126,227)	1,415,576	-	1,415,576
Government funding	1,445,753	-	1,445,753
Contributed goods, services, and facilities	87,013	-	87,013
Investment Return (note 4)	6,549	-	6,549
Other income - PPP funds (note 12)	<u>870,200</u>	<u>-</u>	<u>870,200</u>
	7,619,516	101,268	7,720,784
NET ASSETS RELEASED FROM RESTRICTION			
Satisfaction of program restrictions	<u>104,131</u>	<u>(104,131)</u>	<u>-</u>
TOTAL REVENUE	7,723,647	(2,863)	7,720,784
OPERATING EXPENSES			
Program services	4,882,452	-	4,882,452
Management and general	422,491	-	422,491
Fundraising	<u>844,609</u>	<u>-</u>	<u>844,609</u>
	<u>6,149,552</u>	<u>-</u>	<u>6,149,552</u>
CHANGE IN NET ASSETS	1,574,095	(2,863)	1,571,232
NET ASSETS, BEGINNING	1,816,928	241,991	2,058,919
NET ASSETS, ENDING	<u>\$ 3,391,023</u>	<u>\$ 239,128</u>	<u>\$ 3,630,151</u>

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

Page 7

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
EXPENSES				
Operating				
Children's assistance fund	\$ 59,378	\$ -	\$ -	\$ 59,378
Credit card fees	844	-	12,884	13,728
Dues and subscriptions	58,462	20,999	20,024	99,485
Employee benefits	233,191	14,852	34,708	282,751
Equipment and maintenance	44,617	222	673	45,512
Food and site rental	-	-	-	-
Insurance	55,197	-	-	55,197
Marketing	162,211	-	-	162,211
Materials	24,178	1,452	3,743	29,373
Mileage and meals	40,987	124	686	41,797
Office supplies	27,444	5,227	1,623	34,294
Payroll taxes	247,450	25,724	43,482	316,656
Printing	9,223	191	293	9,707
Postage	6,841	295	2,831	9,967
Professional services	50,680	42,858	82,690	176,228
Rent	326,946	29,737	51,896	408,579
Salaries	3,323,508	327,495	598,424	4,249,427
Telephone	47,444	4,107	6,141	57,692
Workers' compensation	22,977	2,342	4,178	29,497
Special Events				
Catering	-	-	10,264	10,264
Other event costs	-	-	18,855	18,855
Outside services	-	-	34,427	34,427
Printing	-	-	14,270	14,270
Site and equipment rental	-	-	39,900	39,900
In-Kind Donations				
Event tickets	240	-	-	240
Professional services	12,458	-	-	12,458
Supplies	19,270	-	-	19,270
TOTAL EXPENSES				
BEFORE DEPRECIATION	4,773,546	475,625	981,992	6,231,163
Depreciation	39,608	3,757	6,556	49,921
TOTAL EXPENSES	4,813,154	479,382	988,548	6,281,084
Less: Direct benefits to donors at special events included in revenue	-	-	(57,943)	(57,943)
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	\$ 4,813,154	\$ 479,382	\$ 930,605	\$ 6,223,141

See accompanying notes

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

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	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>TOTAL</u>
EXPENSES				
Operating				
Children's assistance fund	\$ 54,679	\$ -	\$ -	\$ 54,679
Credit card fees	-	-	6,672	6,672
Dues and subscriptions	38,390	17,454	27,730	83,574
Employee benefits	214,807	10,914	20,175	245,896
Equipment and maintenance	41,328	225	682	42,235
Food and site rental	1,196	-	-	1,196
Insurance	52,912	-	-	52,912
Marketing	173,350	-	-	173,350
Materials	14,137	5,541	2,015	21,693
Mileage and meals	138,738	7,446	5,657	151,841
Office supplies	30,673	2,215	503	33,391
Payroll taxes	260,718	21,705	41,256	323,679
Printing	9,968	1,011	235	11,214
Postage	4,656	111	2,573	7,340
Professional services	20,833	57,160	6,085	84,078
Rent	371,272	17,837	38,917	428,026
Salaries	3,289,091	274,202	513,983	4,077,276
Telephone	38,402	2,093	3,509	44,004
Workers' compensation	27,271	2,564	4,664	34,499
Special Events				
Catering	-	-	131,090	131,090
Other event costs	-	-	41,613	41,613
Outside services	-	-	35,151	35,151
Printing	-	-	13,750	13,750
Site and equipment rental	-	-	70,184	70,184
In-Kind Donations				
Equipment	10,269	-	-	10,269
Event tickets	12,350	-	-	12,350
Professional services	4,517	-	-	4,517
Supplies	32,520	-	-	32,520
TOTAL EXPENSES				
BEFORE DEPRECIATION	4,842,077	420,478	966,444	6,228,999
Depreciation	<u>40,375</u>	<u>2,013</u>	<u>4,392</u>	<u>46,780</u>
TOTAL EXPENSES	<u>4,882,452</u>	<u>422,491</u>	<u>970,836</u>	<u>6,275,779</u>
Less: Direct benefits to donors at special events included in revenue	-	-	<u>(126,227)</u>	<u>(126,227)</u>
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	<u>\$ 4,882,452</u>	<u>\$ 422,491</u>	<u>\$ 844,609</u>	<u>\$ 6,149,552</u>

See accompanying notes

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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	2021	2020
CASH FLOWES PROVIDED/(USED) BY OPERATING ACTIVITIES		
Change in net assets	\$ 2,493,898	\$ 1,571,232
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES		
Depreciation and amortization	49,921	46,780
Net unrealized (gain)/loss on investments	(70,498)	4,373
Donations of marketable securities included in contributions	(446,712)	(173,228)
Change in operating assets and liabilities:		
Contributions receivable	32,983	(153,035)
Grants receivable	(19,516)	(52,123)
Prepaid expenses	(93,572)	107,531
Other receivable	(1,173,223)	-
Accrued expenses	226,287	2,943
Deferred rent	(4,145)	(4,145)
Deferred revenue	<u>532,554</u>	<u>6,630</u>
	<u>(965,921)</u>	<u>(214,274)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,527,977	1,356,958
CASH FLOWS PROVIDED BY INVESTING ACTIVITIES		
Purchase of property and equipment	(53,760)	(39,817)
Proceeds on sale of marketable securities	693,706	172,840
Purchase of marketable securities	<u>(264,657)</u>	<u>(3,878)</u>
	<u>375,289</u>	<u>129,145</u>
CASH FLOWS PROVIDED BY FINANCING ACTIVITIES		
Proceeds from PPP loan payable	<u>874,052</u>	<u>-</u>
NET INCREASE IN CASH AND RESTRICTED CASH	2,777,318	1,486,103
CASH AND RESTRICTED CASH, BEGINNING OF YEAR	<u>2,880,811</u>	<u>1,394,708</u>
CASH AND RESTRICTED CASH, END OF YEAR	<u>\$ 5,658,129</u>	<u>\$ 2,880,811</u>
SUPPLEMENTAL DISCLOSURES:		
Taxes paid	\$ -	\$ -
Interest paid	\$ -	\$ -

See accompanying notes

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

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NOTE 1 THE ORGANIZATION

Voices for Children (the “Organization”) was founded in 1980 and incorporated as a private nonprofit organization on August 12, 1982, under Section 501(c)(3) of the Internal Revenue Code and under the laws of the State of California. The Organization operates the only Court Appointed Special Advocate (CASA) Programs in San Diego County and in Riverside County, providing critical advocacy to abused, neglected children who have been placed in the foster care system. Voices for Children recruits, trains, and supervises a large corps of volunteer CASAs, and through them transforms the lives of foster children by advocating on their behalf in the court, community, and schools. CASA volunteers undergo extensive training before being assigned to the cases of foster children. CASAs act as fact-finders for the judges, providing critical information needed to make life-altering decisions for these children. CASA volunteers get to know their court-appointed child by talking with everyone in that child's life: parents and relatives, foster parents, teachers, medical professionals, attorneys, and social workers. They use the information they gather to inform judges and others about what the child needs and they help find the best permanent home for them.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The financial statements have been prepared using the accrual method in conformity with generally accepted accounting principles.

Basis of presentation - Under accounting standards on financial statements of not-for-profit organizations, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, and net assets with donor restrictions.

Net assets without donor restrictions - Consists of assets which are fully available, at the discretion of management and the Board of Directors, for the Organization to utilize in any of its programs or supporting services. At June 30, 2021 and 2020, net assets without donor restrictions totaling \$141,110 and \$106,275 respectively, have been designated by the Board of Directors as an endowment for the purpose of securing the Organization's long term financial viability.

Net assets with donor restrictions – Net assets with donor restrictions consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds. At June 30, 2021 and 2020 the Organization had donor restricted assets of \$481,524 and \$239,128 respectively.

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

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

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

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Restricted cash – The Organization follows Accounting Standards Update (ASU) 2016-18, *Statement of Cash Flows Topic 230: Restricted Cash*, which provides guidance on the cash flows statement presentation and disclosure of restricted cash.

Marketable Securities - Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values as quoted by market exchanges in the statement of financial position. Unrealized and realized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

Fair Value Measurement - The Organization follows accounting standards consistent with the FASB codification which defines fair value, establishes a framework for measuring fair value, and enhances disclosures about fair value measurements for all financial assets and liabilities.

Property and Equipment - The Organization capitalizes property and equipment in excess of \$500 that has a useful life of five to seven years. Property and equipment are carried at cost. Contributed property and equipment is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is computed using the straight-line method of depreciation over the assets' estimated useful lives of five to seven years. Maintenance and repairs are charged to the expense as incurred; major renewals and betterments are capitalized. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Deferred Revenue - Revenues received in advance of a special event are deferred. The revenues are recognized when the event occurs.

Contributions - Contributions received are considered to be without donor restrictions and available for general use unless designated by the donor for a specific purpose. All donor-restricted support is reported as an increase in net assets with donor restrictions. 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 Receivable - Contributions receivable consist of unconditional promises to give and are recorded in the year the promise is made. Conditional promises are not recognized until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated cash flows. The Organization provides for probable losses on contributions receivable using the allowance method. The allowance is determined based on management's experience and collection efforts.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

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The discounts on contributions receivable are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. The interest rate used in computing the discount of estimated future cash flows was 3% for pledges received in 2021 and 2020.

Contributed Goods, Services and Facilities – The Organization has received substantial donations of goods, professional services, and use of facilities. These in-kind donations are valued at their fair value at the date of donation and are reported as unrestricted support unless explicit donor stipulations specify how donated assets must be used. The Organization recognizes the value of contributed services received if such services create or enhance nonfinancial assets or require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not contributed.

The In-kind Contributions consist of the following for the year ended June 30:

	2021	2020
Donated facilities	\$ 27,357	\$ 27,357
Equipment	27,000	10,269
Professional services	12,458	4,517
Event tickets	240	12,350
Other miscellaneous contributions	19,270	32,520
	<hr/> <u>\$ 86,325</u>	<hr/> <u>\$ 87,013</u>

An integral component of the Organization's work with foster children is its network of almost 1,400 volunteers. Many volunteers dedicate 20-25 hours or more each month to their activities with foster children and the Organization tracks their reported hours. For fiscal years ending June 30, 2021 and 2020, the combined donated hours reported by all the Organization's volunteers totaled approximately 117,000 and 115,000, respectively. The value of these hours is substantial, as the Independent Sector values similar services in California at \$33.61 per hour as of 2020, the most recent data available (the Independent Sector's volunteer value is based on the hourly earnings provided by the Bureau of Labor Statistics, indexed to determine state's values, and increased by 15.7 percent estimated for fringe benefits). The Organization's volunteers are highly trained and closely supervised in their court advocacy and assessment activities; however, they do not meet the criteria under generally accepted accounting principles to be recorded as donated services.

Functional Allocation of Expenses – The cost of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and changes in net assets. Expenditures which can be identified with a specific program or support service are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records, space utilized, and estimates made by the Organization's management.

Advertising Costs - The Organization expenses advertising costs as incurred. Advertising expense for the years ended June 30, 2021 and 2020 was \$162,211 and \$173,350 respectively.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

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Income Taxes - The Organization is exempt from federal and state of California income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, no provision has been made for federal income taxes in the accompanying financial statements.

The Organization follows accounting standards which provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax position and believes that all of the positions taken in its exempt-organization tax returns are more likely than not to be sustained upon examination. As of June 30, 2021 and 2020, the Organization has not accrued interest or penalties related to uncertain tax positions. The Organization files tax returns in the U.S. Federal jurisdiction and the State of California.

Reclassifications - Certain reclassifications have been made to the 2020 financial statement presentation to correspond to the current year's format. Net assets and changes in net assets are unchanged due to these reclassifications.

Recent accounting pronouncements

Accounting Standards Update No. 2014-09, 2016-08, 2016-10, 2016-12 and 2016-20, collectively implemented as Financial Accounting Standard Board ("FASB") Accounting Standards Codification ("ASC") Topic 606 ("ASC 606") Revenue from Contracts with Customers, provides guidance for revenue recognition. This ASC's core principle requires an organization to recognize revenue when it transfers promised goods or services to recipients in an amount that reflects consideration to which the organization expects to be entitled in exchange for those goods or services. The standard also clarifies the principal versus agent considerations, providing the evaluation must focus on whether the entity has control of the goods or services before they are transferred to the recipient. The new standard permits the use of either the modified retrospective or full retrospective transition method.

The Organization has performed a review of the new guidance as compared to its current accounting policies, and evaluated all services rendered to its recipients as well as underlying contracts to determine the impact of this standard to its revenue recognition process. Upon completion of its review of relevant contracts, the Organization has made a determination that there is no material impact to revenue recognition upon adoption of the new standard. Additionally, there have not been significant changes to the Organization's business processes, systems, or internal controls as a result of implementing the standard. The Organization adopted the standard on July 1, 2019, using the modified retrospective transition method.

In February 2016, the FASB issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*, which replaced existing lease accounting guidance. The new standard is intended to provide enhanced transparency and comparability by requiring lessees to record right-of-use (ROU) assets and corresponding lease liabilities on the balance sheet. ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. The new guidance requires the Organization to continue to classify leases as either an operating or finance lease, with classification affecting the pattern of expense recognition in the income statement. In addition, the new standard requires enhanced disclosure surrounding the amount, timing and uncertainty of cash flows arising from leasing agreements.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

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The new standard will be effective for the Organization beginning on July 1, 2022, with early adoption permitted, though the Organization currently anticipates adopting the new standard on the effective date. The new standard must be adopted using a modified retrospective method, which requires application of the new guidance at the beginning of the earliest comparative period presented and provides for certain practical expedients. The organization is assessing the effect of the new standard on its financial statements, though it does not anticipate changes to its current revenue recognition practices.

NOTE 3 CASH

The Organization maintains its cash in two national commercial banks. Accounts at these institutions are partially insured by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2021 and 2020, the Organization had approximately \$5,519,000 and \$2,641,000, respectively, in excess of their insured limits at the financial institutions. The Organization has not experienced any losses in such accounts. Management believes that the Organization is not exposed to any significant credit risk with respect to its cash.

Cash consists of the following:

	2021	2020
Unrestricted cash	\$ 5,491,277	\$ 2,850,372
Restricted cash	166,852	30,439
	<u>\$ 5,658,129</u>	<u>\$ 2,880,811</u>

The restricted accounts have donor restrictions on their use and cannot be used for the Organization's operational expenses.

NOTE 4 MARKETABLE SECURITIES

Marketable securities consist of the following:

<u>2021</u>	<u>Cost</u>	<u>Fair value</u>
Bond funds	\$ 48,508	\$ 50,230
Equity funds	268,208	298,001
	<u>\$ 316,716</u>	<u>\$ 348,231</u>

<u>2020</u>	<u>Cost</u>	<u>Fair value</u>
Bond funds	\$ 42,056	\$ 42,930
Equity funds	205,379	217,140
	<u>\$ 247,435</u>	<u>\$ 260,070</u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

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The following schedule summarizes the investment return of the marketable securities held by the Organization for the years ended June 30:

	2021	2020
Net realized and unrealized gain on investments	\$ 70,088	\$ (12,477)
Interest and dividends	24,535	20,322
Less: investment fees	(1,484)	(1,296)
	<u>\$ 93,139</u>	<u>\$ 6,549</u>

NOTE 5 GRANTS RECEIVABLE

Grants receivable consists of amounts due from various state agencies for the salaries of certain program employees, that have been incurred. As of June 30, 2021 and 2020, amounts due from various state agencies were \$322,770 and \$303,254 respectively. An allowance for doubtful accounts is accounted for using the specific identification method and uncollectible accounts are written-off after all collection attempts have been exhausted. Management believes that all grants receivable were collectible as of June 30, 2021 and 2020, therefore no allowance has been recorded.

NOTE 6 FAIR VALUE MEASUREMENT

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

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

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

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

Financial assets and liabilities carried at fair value at June 30, 2021 and 2020 are classified below in one of three categories described above. The tables below present the balances of assets measured at fair value on a recurring basis.

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

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	2021	2021	2021	2021
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 274,932	\$ -	\$ -	\$ 274,932
Bond funds	50,230	-	-	50,230
Exchange traded funds	23,069	-	-	23,069
	<u>\$ 348,231</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 348,231</u>
	2020	2020	2020	2020
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 217,140	\$ -	\$ -	\$ 217,140
Bond funds	42,930	-	-	42,930
	<u>\$ 260,070</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260,070</u>

NOTE 7 PROPERTY AND EQUIPMENT

Major categories of property and equipment are summarized as follows:

	Balance			Balance
	June 30, 2020	Additions	Disposals	June 30, 2021
Office furniture and equipment	\$ 296,396	\$ 33,393	\$ -	\$ 329,789
Computers	303,995	20,367	-	324,362
Phone system	46,390	-	-	46,390
	<u>\$ 646,781</u>	<u>\$ 53,760</u>	<u>\$ -</u>	<u>\$ 700,541</u>
Accumulated depreciation				(548,747)
				<u>\$ 151,794</u>

Depreciation expense was \$49,921 and \$46,780 for the years ended June 30, 2021 and 2020, respectively.

	Balance			Balance
	June 30, 2019	Additions	Disposals	June 30, 2020
Office furniture and equipment	\$ 292,787	\$ 3,609	\$ -	\$ 296,396
Computers	268,808	35,187	-	303,995
Phone system	45,369	1,021	-	46,390
	<u>\$ 606,964</u>	<u>\$ 39,817</u>	<u>\$ -</u>	<u>\$ 646,781</u>
Accumulated depreciation				(498,826)
				<u>\$ 147,955</u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

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NOTE 8 ACCRUED EXPENSES

Accrued expenses consist of the following:

	2021	2020
Accrued payroll	\$ 228,787	\$ 182,169
Accrued vacation	261,209	174,802
Accrued payables	130,873	37,611
	<u>\$ 620,869</u>	<u>\$ 394,582</u>

NOTE 9 LINE OF CREDIT

The Organization has a line of credit for \$400,000 with California Bank & Trust. The Organization has drawn \$0 against this line as of June 30, 2021 and 2020. The line of credit is collateralized by substantially all of the assets of the Organization. The interest rate on the line is 4.5% at June 30, 2020. The line of credit matures on August 14, 2021.

In September 2021, the Organization extended the line of credit until August 14, 2024(See note 19).

NOTE 10 RETIREMENT PLAN

The Organization maintains a tax-deferred retirement plan qualified under Section 403(b) of the Internal Revenue Code. Eligible employees may contribute a percentage of their compensation to the plan. The Organization does not make contributions to the plan.

While the Organization expects to continue the plan indefinitely, it has reserved the right to modify, amend, or terminate the plan. In the event of termination, the entire amount contributed under the plan must be applied to the payment of benefits to the participants or their beneficiaries.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

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NOTE 11 SPECIAL EVENTS

Special events revenues and expenses are directly related to fundraising and consist of the following:

	<u>2021</u>	<u>2020</u>
Revenue		
Starry starry night	\$ 1,272,750	\$ 1,177,689
Wine, women, and shoes	-	275,016
Fostering hope golf classic	185,422	-
Other fundraisers	<u>21,993</u>	<u>89,098</u>
	<u>1,480,165</u>	<u>1,541,803</u>
Expenses		
Starry starry night	61,149	235,361
Wine, women, and shoes	-	27,169
Fostering hope golf classic	53,804	732
Other fundraisers	<u>2,761</u>	<u>28,526</u>
	<u>117,714</u>	<u>291,788</u>
	<u><u>\$ 1,362,451</u></u>	<u><u>\$ 1,250,015</u></u>

NOTE 12 PPP FUNDS

On January 25, 2021, the Organization received a second round of PPP funding and entered into a note payable agreement with California Bank & Trust Bank for \$870,285, pursuant to the Paycheck Protection Program (PPP) under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The loan has accrued interest in the amount of \$3,767. The loan has not been forgiven as of June 30, 2021, although the Organization expects the loan to be forgiven in full.

On April 14, 2020, the Organization entered into note payable agreement with California Bank & Trust Bank for \$870,200, pursuant to the Paycheck Protection Program (PPP) under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The note matures two years from the disbursement date and bears interest at a rate of 1.000% per annum, with the first six months of interest deferred. Principal and interest are payable monthly commencing six months after the disbursement date and may be prepaid by the Organization at any time prior to maturity with no prepayment penalties. Under the terms of the CARES Act, PPP loan recipients can apply for and be granted forgiveness for all or a portion of loans granted under the PPP. The note is subject to forgiveness to the extent proceeds are used for payroll costs, including payments required to continue group health care benefits, and certain rent, utility, and mortgage interest expenses (qualifying expenses), pursuant to the terms and limitations of the PPP. On August 3, 2020, the Organization completed its loan forgiveness application. On November 5, 2020, the Organization received an approval letter from the Small Business Administration, stated that their PPP loan had been fully forgiven. The loan forgiveness has been recorded as other income – PPP funds, on the statement of activities and changes in net assets.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

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NOTE 13 OTHER RECEIVABLE

On July 29, 2021 the Organization filed for the Employee Retention Credit (ERC). Laws and regulations concerning government programs, including the ERC established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, are complex and subject to varying interpretations. Claims made under the CARES Act may also be subject to retroactive audit and review. There can be no assurance that regulatory authorities will not challenge the Organization's claim to the ERC, and it is not possible to determine the impact (if any) this would have upon the Organization. A receivable has been recorded for \$1,173,223 on the statement of financial position for the amount Organization expects to receive for the year-ended June 30, 2021. That amount has been included as other income on the statement of activities for the year-ended June 30, 2021.

NOTE 14 COMMITMENTS

The Organization is currently leasing office space under an operating lease that expires in March 2024. Rent expense for 2021 and 2020 was \$408,579 and \$428,026 respectively; which includes \$27,357 and \$27,537 of donated office space from the Juvenile Court for the years ended June 30, 2021 and 2020 respectively. The Organization expects that the Juvenile Court will make such in-kind donations in the future.

The organization entered into an eighty-eight month building lease agreement on July 1, 2015. The lease is effective July 1, 2015 and expires on March 31, 2024. Base rent is initially set at approximately \$26,300. Total base rent payable over the lease period is \$3,006,630.

Minimum future payments under non-cancelable operating leases, in aggregate, having remaining terms in excess of one year for the years ended June 30 are as follows:

2022	365,148
2023	365,148
2024	<u>287,550</u>
	<u><u>\$ 1,017,846</u></u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

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NOTE 15 ENDOWMENT FUND

In 2017 the Organization received funds totaling \$100,000 from two donors, for the purpose of establishing a restricted endowment fund, in the honor of former President/CEO Sharon M. Lawrence. During 2018, the Organization received an additional \$62,500. As a result, the Organization is now subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). The Organization's Board of Directors has interpreted the UPMIFA as permitting the expenditure or accumulation of as much of endowment funds as the Organization determines to be prudent for the uses, benefits, purposes and duration for which the endowment fund was established, even if this results in the occasional invasion of the endowment's historical gift value. Thus, at times, the value of donor-restricted assets may fall below the level that a donor requires the Organization to maintain as restricted net assets. As of June 30, 2021 and 2020, the value of the donor-restricted assets had not fallen below the original donated level.

The Organization classifies as restricted endowment net assets (a) the original value of gifts used to establish endowments and (b) the original value of subsequent gifts to endowments: collectively known as "historical gift value." Board designated endowment funds are classified as net assets without donor restrictions, available to be appropriated for expenditure by the Center.

Included in marketable securities on the Statement of Financial Position are donor restricted and board designated investments held in an endowment fund. The objective of the endowment fund is to support the continuing operations of the Organization. During the fiscal year ending June 30, 2018, the Organization delegated authority over the investment of the Endowment Fund to the Finance Committee (the "Committee"). The Committee is responsible for the oversight of the investments of the Endowment Fund and for reporting on the Fund's performance to the Board. The Committee is authorized to retain an investment manager to make investment decisions.

To achieve the desired objective, the Organization will adopt an investment policy that attempts to maximize total return consistent with an acceptable level of risk. Endowment assets are typically invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to meet the annual distribution policy rules while growing the fund if possible. Investment risk is measured in terms of the total endowment fund, investment assets, and allocation between asset classes. Strategies are managed to not expose the fund to unacceptable levels of risk.

Endowment payout is defined as a fixed percentage of the market value of the Endowment Funds that can be used for appropriation every year. This amount will be available for Organization-wide operating purposes, including investment management fees for the Endowment Fund. As of June 30, 2021, the endowment payout is set at 5% as determined by the finance committee.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
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JUNE 30, 2021 AND 2020**

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The portion of the Endowment Fund that is classified as with donor restrictions (to be held in perpetuity) is not reduced by losses on the investments of the fund. Losses on the investments of the funds reduce the net assets with donor restrictions to the extent that donor-imposed temporary restrictions on net appreciation of the fund have not been met before the loss occurs. Any remaining losses reduce net assets without donor restrictions. All additions over the historical gift value may, subject to the discretion of the board of directors, to be used to fund distributions supporting the purposes of the fund.

During the year ended June 30, 2021, the Organization had the following endowment related activities:

	With donor restrictions	Without donor restrictions	Total
Investment income	\$ 11,286	\$ 7,674	\$ 18,960
Unrealized gain on investments	42,740	27,758	70,498
Investment and trustee fees	(887)	(597)	(1,484)
Total change in endowment funds	<u>\$ 53,139</u>	<u>\$ 34,835</u>	<u>\$ 87,974</u>

During the year ended June 30, 2020, the Organization had the following endowment related activities:

	With donor restrictions	Without donor restrictions	Total
Investment income	\$ 8,316	\$ 5,876	\$ 14,192
Unrealized loss on investments	(7,004)	(5,085)	(12,089)
Investment and trustee fees	(773)	(523)	(1,296)
Total change in endowment funds	<u>\$ 539</u>	<u>\$ 268</u>	<u>\$ 807</u>

Endowment net asset composition by type of fund as of June 30, 2021:

	With donor restrictions	Without donor restrictions	Endowment net assets
Donor-restricted endowment funds	\$ 224,672	\$ -	\$ 224,672
Board-designated endowment funds	-	141,110	141,110
Total funds	<u>\$ 224,672</u>	<u>\$ 141,110</u>	<u>\$ 365,782</u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

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Changes in endowment net assets as of June 30, 2021 are as follows:

	With donor restrictions	Without donor restrictions	Total endowment net assets
Endowment net assets, beginning of year	\$ 171,533	\$ 106,275	\$ 277,808
Investment income	11,286	7,674	18,960
Unrealized gain on investments	42,740	27,758	70,498
Investment and trustee fees	(887)	(597)	(1,484)
Endowment net assets, end of year	<u>\$ 224,672</u>	<u>\$ 141,110</u>	<u>\$ 365,782</u>

Endowment net asset composition by type of fund as of June 30, 2020:

	With donor restrictions	Without donor restrictions	Endowment net assets
Donor-restricted endowment funds	\$ 171,533	\$ -	\$ 171,533
Board-designated endowment funds	-	106,275	106,275
Total funds	<u>\$ 171,533</u>	<u>\$ 106,275</u>	<u>\$ 277,808</u>

Changes in endowment net assets as of June 30, 2020 are as follows:

	With donor restrictions	Without donor restrictions	Total endowment net assets
Endowment net assets, beginning of year	\$ 170,994	\$ 106,007	\$ 277,001
Investment income	8,316	5,876	14,192
Unrealized gain on investments	(7,004)	(5,085)	(12,089)
Investment and trustee fees	(773)	(523)	(1,296)
Endowment net assets, end of year	<u>\$ 171,533</u>	<u>\$ 106,275</u>	<u>\$ 277,808</u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
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JUNE 30, 2021 AND 2020**

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NOTE 16 NET ASSETS

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or events specified by donors during fiscal years ended June 30 are as follows:

	<u>2021</u>	<u>2020</u>
Purpose restrictions accomplished:		
Grant fulfillment	\$ 92,819	\$ 49,052
Children's assistance program	<u>57,234</u>	<u>55,079</u>
	<u><u>\$ 150,053</u></u>	<u><u>\$ 104,131</u></u>

Net assets consist of the following at June 30:

	<u>2021</u>	<u>2020</u>
Without donor restrictions:		
Undesignated and unrestricted	\$ 5,642,525	\$ 3,391,023
Board designated	<u>141,110</u>	<u>106,275</u>
	<u><u>5,783,635</u></u>	<u><u>3,497,298</u></u>
With donor restrictions		
Subject to expenditure for specific purpose:		
Grant fulfillment	86,547	40,531
Children's assistance program	170,305	36,097
Endowments held in perpetuity	162,500	162,500
Accumulated endowment earnings	<u>62,172</u>	-
	<u><u>481,524</u></u>	<u><u>239,128</u></u>
	<u><u>\$ 6,265,159</u></u>	<u><u>\$ 3,736,426</u></u>

NOTE 17 LIQUIDITY AND AVAILABILITY

The Organization is substantially supported by contributions without donor restrictions. Contributions and expenses are monitored on a monthly basis by the Organization's management and a committee of the Board of Directors. The level of assets are monitored on an annual basis. The Organization's goal is to be able to function within the boundaries of the income received throughout the year.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

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The Organization currently has a line of credit established with a local bank. The line of credit ensures short-term financial ability of the Organization to pay general expenditures. As part of the Organization's liquidity management, it has structured its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization manages its liquidity following three guiding principles: operating within a prudent range of financial stewardship and stability, maintaining adequate liquid assets to fund near term operating needs, and maintaining sufficient funds to provide reasonable assurance that long-term obligations will be discharged.

The following reflects the Organization's financial assets as of June 30, 2021 and 2020, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date:

Financial assets, at year-end:	2021	2020
Cash	\$ 5,658,129	\$ 2,880,811
Contributions receivable	455,177	488,160
Grants receivable	322,770	303,254
Other receivable	1,173,223	-
Marketable securities	348,231	260,070
Total financial assets	7,957,530	3,932,295

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

Restricted for specific programs	(256,852)	(76,628)
Endowment funds held in perpetuity	(162,500)	(162,500)
Accumulated endowment earnings	(62,172)	-
	(481,524)	(239,128)
Financial assets available to meet general expenditures within one year	\$ 7,476,006	\$ 3,693,167

NOTE 18 SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 9, 2021, the date which the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statements, except as noted below:

In September 2021, the Organization renewed the line of credit for \$400,000 with California Bank & Trust at a rate of 4.5%. The line of credit is set to mature on August 14, 2024.

The Organization continues to monitor the effects of the COVID-19 pandemic and the effects on their financial statements and, as needed, adjusts its operations based on the health orders issued by governmental authorities. The future financial impact of the pandemic cannot be reasonably estimated at this time.



SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: Creating Brighter Futures for Children Project Date Submitted: 6/6/2022	Total # of people served: 585 Total # of San Marcos residents served: 50	Amount Requested: \$5000
Non-Profit Organization Name and Address, Website Kids' Turn San Diego 4909 Murphy Canyon Rd, Suite 515 San Diego, CA 92123 https://kidsturnsd.org/	Contact Person – Name, Title & Phone, email Cindy Grossman Executive Director 619-615-6289 (direct)/619-203-0906 (cell) cindyg@kidsturnsd.org	

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

Kids' Turn San Diego exists to empower children and heal families experiencing family separations and military transitions. Our Creating Brighter Futures for Children Project includes our Family Workshops for Separated and Divorced Families and Counseling for Children Program. This project normalizes family experiences and changes family relationships in positive ways so children are happier. A grant from the San Marcos Community Foundation will ensure that all San Marcos families requesting our programs will have access to the services, regardless of their financial situation. Grant funds will provide Family Workshop Tuition Reduction Scholarships for up to 25 San Marcos parents and their children and will specifically support the salaries of Family Workshop Group Leaders who facilitate the Children's Groups. Together, we will heal and strengthen parent to parent and parent-child relationships.

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

The Founder of Kids' Turn San Diego (KTS) made a commitment to the community back in 1996 that all families must pay something for our Family Workshop program and that KTS will never turn a family away for the inability to pay. The significance of our request is that, over 25 years later, we continue to honor our Founder's legacy. We are committed to serving lower income families who earn less than 60% of the median income and will never allow the cost of our Family Workshop program to be a barrier to attending. Over the past three years, 62% of the San Marcos parents who attended the Family Workshop were struggling financially and attended on a Tuition Reduction Scholarship. Without support of our Tuition Reduction Scholarships, families residing in the San Marcos community may not have access to our programs, thus their children may hold onto worries and concerns that are not theirs to hold, such as watching parental conflict, court related dynamics, taking messages back and forth between their parents and being stuck in the middle. Without our programs, the community is at risk of these children and teens failing in school, turning to drugs or alcohol to self medicate, engaging in bullying behaviors or being bullied by others or experiencing mental health issues. This grant is significant to the San Marcos Community because this project exists to empower children and prevent negative outcomes. Without our program, the community is at great risk of needing additional resources to support the children for many years to come.

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

Expected date project will begin/end: 7/1/2022

Date by which funds will be expended: 6/30/2023

Cindy Grossman, Executive Director 6/6/22

Name, Title

Date

<p>any management letters associated with Audit.</p> <p>d. Signature of President or Authorized Officer on Application</p> <p>e. Optional: letters of support</p>	
	<p>Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): cityclerk@san-marcos.net</p>

The following attachments are included:

- a. 2-page Project Narrative
- b. First 2 pages of Federal 990 – Year 2020 (our 2021 Form 990 is due on November 15, 2022)
- c. Most recent year-end Statement. (Our 2021 Year-End Financial Statements are attached. Due to the size of our budget, we are not required to have an annual financial audit. The last audit completed was in 2016. A copy of this document will be provided upon request.)
- d. Our Executive Director Cindy Grossman signed the Grant Application as an Authorized Officer of our Board of Directors and organization.
- e. Optional: letters of support – Due to the timing of our submission, we did not seek letters of support. However, other foundations are currently supporting our Creating Brighter Futures Project. We have recently received a COVID19 Relief Grant from your San Marcos Community Foundation and a grant from the Rancho Santa Fe Women's Fund to support children and families residing in the North County areas of San Diego County.
- f. Budget Worksheet

Creating Brighter Future for Children Project Narrative

Over 25 years ago, Kids' Turn San Diego was created to bring peace to families who could no longer communicate without conflict. Through the compassion of our founder and a dedicated board of directors, we secured our 501(c)3 tax designation in June 1996. With a mission of "promoting, supporting and securing the well-being of children who are experiencing family separation", we reduce exposure to high parental conflict, domestic violence and child abuse while building resiliency and increasing self-esteem in children. Positive outcomes are seen at every program graduation when a child announces, "I feel happier because my parents are getting along better."

The primary purpose of Kids' Turn San Diego is to change family relationships in positive ways so children experiencing family separations and military transitions have happier childhoods and brighter futures. We exist to empower children to share their thoughts and feelings with others, to help them feel like they belong and fit in and to free them up from adult worries while teaching parents new communication strategies that result in less conflict and more positive family interactions.

The geographic area served by Kids' Turn San Diego includes the County of San Diego. Pre-pandemic, our programs rotated monthly throughout the County so the programs were accessible to all families. Since March 2020, our programs have been offered virtually. The Creating Brighter Futures for Children Project seeks to bring happiness back to children who are at risk to suffer emotional difficulties that can last a lifetime; and which impact individuals and communities, as children living in high conflict families have higher incidences of academic failure, unhealthy peer relationships and addictions. The Project includes our Family Workshops for Separated and Divorced Families and Counseling for Children and offers a continuum of care for children to help them learn how to manage themselves within their family situations. Most counseling services are no cost, so they are accessible for children who need to continue the Workshop conversation.

As we transition out of the pandemic and the isolation that has existed, our programs are needed more than ever. Since March 2020, we have seen a significant increase in the number of families participating in our Family Workshops who need financial support to attend, and many children are at risk. We've heard many stories of parents using COVID as a power and control tool to keep children from their other parent, thus destroying parent-child relationships. No child should be used as a weapon of power and control by one parent to another parent. It is damaging to children and results in stress, anxiety and depression. In addition, the pandemic has triggered mental health issues for many people and we have heard new and unusual words from children. For example, children have told us that their other parent is "toxic" or "unreasonable". These are not words of a child, and yet, many children ages 8-11 are using them. These are words children overhear or are given as reasons why their other parent doesn't want to see them. It is very sad when a child learns that their other parent does want to see them and always had. Many of the children in our counseling program are utilizing the resource to sort through their feelings about situations like these. They do not understand and then when they do, they are angry, oftentimes at both parents. We are providing tools, like Feeling Grams, that children and teens are writing to share their feelings and thoughts with their parents. A child recently wrote a Feeling Gram to both parents. One read, "I feel angry because you didn't let me see my dad for the past year. Please let me see my dad." and the other read, "I feel angry because you didn't come and see me for the past year. Please start seeing me again". The need for programs like the Creating Brighter Futures for Children Project is vast and we must prevent children from being caught in the middle, from developing abandonment issues and from developing extreme anger toward a parent for a choice they made.

Through this project, we help children understand their thoughts and feelings, teach them that their parents' behaviors are not their fault and provide coping skills that free children up from adult worries while helping parents gain insight into their words, actions and behaviors so they can change. A grant from the San Marcos Community Foundation will ensure that all San Marcos families requesting to participate in our programs have access, regardless of their financial situations. While the program costs \$400/parent, this fee is often impossible

for lower income families, and more challenging now for all families, as many parents are underemployed or unemployed due to the pandemic. Your grant will specifically support 25 Family Workshop Tuition Reduction Scholarships so children and their parents who are lower income and who reside in San Marcos have access to our program without the worry of financial barriers.

The Creating Brighter Futures for Children Project changes lives by reducing parental conflict and increasing healthier family relationships. Through our programs, we change the trajectory of a child's life course by helping them discover their own voice and by helping their parents interact in a different way. The goals of the Creating Brighter Futures for Children Project include: children will learn to identify and articulate their feelings about their family situation, they will learn they are not alone, and that their parent's behaviors are not their fault. Parents will learn new skills, strategies and techniques to reduce conflict and increase communication and coping skills. The anticipated outcomes include: 100% of children attending all four sessions will learn new ways to express their feelings, that there are other children living in separated families or that their parent's behaviors are not their fault; 85% of children will tell us what is different in their family; 80% of parents will report an increase in positive communication, listening or interactions with their children and 90% of parents will report learning and using new skills.

Grant funds will provide Family Workshop Tuition Reduction Scholarships for up to 25 San Marcos parents and their children and will specifically support the salaries of Family Workshop Group Leaders who facilitate the Children's Groups. Your grant will ensure that we have the funding to do whatever it takes to accomplish our mission. It ensures that our expenses are covered and enables us to provide our counseling services free to Family Workshop child graduates and the Family Workshop at reduced tuitions for any family who would otherwise not be able to attend. Your grant will make a meaningful difference to the youth we serve simply because we can reduce the cost of the program for San Marcos families and provide counseling at no cost. So many children worry excessively about money and refuse to engage in counseling in fear that a parent will complain about the cost. Your grant will make a meaningful difference to youth because you are removing these excessive worries and fears. You are freeing children up to heal from exposure to domestic violence, high parental conflict and child abuse.

Whether virtual or in-person, the moment children step into our programs, they immediately see other children "just like them" and quickly learn that their thoughts, feelings, and family situations are similar to others, thus normalizing their experiences and helping them to see that there is "nothing wrong with them". San Marcos residents will benefit because when children feel like they "fit in", they are more likely to be successful in school and tend to be healthier children. Parents learn new strategies to promote healthy communication and how to put their children first. Without this project, separated or divorced residents are likely to exhibit anger, harbor blame and resentment and are more likely to say negative comments about their child's other parent. When this occurs, it is like shooting an arrow through a child's heart, as they are half of each parent. Children would learn that intimate relationships include anger and control and that it is okay to be angry and say negative words. Without this project, we would see an increase in children bullying others or being bullied and unhealthy teen relationships. This project is needed because we are saving children. We are creating a safe place for children to address their feelings about their family situations and are helping their parents communicate, cope, and co-parent more effectively. If we didn't exist, many of the children served may become a statistic. We are committed to prevent this from ever occurring!

Kids' Turn San Diego respectfully requests a grant to support Family Workshop Tuition Reduction Scholarships so every San Marcos family needing our services will have access without the burden of full tuition costs.

First 2 pages of Federal 990

Form **990**

OMB No. 1545-0047

2020

**Open to Public
Inspection**

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.

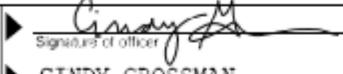
► Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2020 calendar year, or tax year beginning		, 2020, and ending	, 20
B Check if applicable:		C	
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> First return/amended <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		KIDS TURN SAN DIEGO 4909 MURPHY CANYON ROAD STE 515 SAN DIEGO, CA 92123	
		D Employer identification number 33-0724932	
		E Telephone number 858 521-0027	
		F Name and address of principal officer: 1 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		H(a) Is this a group return for subordinates? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list. See instructions	
J Website: ► WWW.KIDSTURNSD.ORG		H(c) Group exemption number ►	
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: 1996 M State of legal domicile: CA	

Part I Summary		
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: WE PROMOTE, SUPPORT AND SECURE THE WELL-BEING OF CHILDREN EXPERIENCING FAMILY SEPARATION. WE HEAL FAMILIES & CHANGE RELATIONSHIPS IN POSITIVE WAYS SO CHILDREN EXPERIENCING SEPARATION, DIVORCE OR MILITARY TRANSITIONS ARE HAPPIER.	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3 Number of voting members of the governing body (Part VI, line 1a).....	3 7
	4 Number of independent voting members of the governing body (Part VI, line 1b).....	4 7
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a).....	5 21
	6 Total number of volunteers (estimate if necessary).....	6 8
	7a Total unrelated business revenue from Part VIII, column (C), line 12.....	7a 0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11.....	7b 0.	
Revenue	8 Contributions and grants (Part VIII, line 1h).....	Prior Year 142,722. Current Year 179,325.
	9 Program service revenue (Part VIII, line 2g).....	171,431. 149,009.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....	1,394. 2,294.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....	13,498. 14,161.
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12).....	329,045. 344,789.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3).....	
	14 Benefits paid to or for members (Part IX, column (A), line 4).....	
Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....	214,624. 233,095.
	16a Professional fundraising fees (Part IX, column (A), line 11e).....	
	b Total fundraising expenses (Part IX, column (D), line 25) ► 25,252.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....	105,790. 95,929.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....	320,414. 329,024.
	19 Revenue less expenses. Subtract line 18 from line 12.....	8,631. 15,765.
	20 Total assets (Part X, line 16).....	Beginning of Current Year 75,307. End of Year 126,390.
21 Total liabilities (Part X, line 26).....	40,056. 73,034.	
22 Net assets or fund balances. Subtract line 21 from line 20.....	35,251. 53,356.	

Part II Signature Block	
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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 CINDY GROSSMAN Type or print name and title		11/15/2021	
	Date			
Paid Preparer Use Only	Print/Type preparer's name ADRIAN GONZALEZ	Preparer's signature	Date	
	Firm's name ► TAX OFFICE		Check <input checked="" type="checkbox"/> if self-employed	PTIN P09718971
	Firm's address ► 3800 OCEANSIDE BLVD OCEANSIDE, CA 92056		Firm's EIN ► 84-0079710	Phone no. 760-726-7628

May the IRS discuss this return with the preparer shown above? See instructions..... Yes No

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

TEEA0101L 01/19/21

Form **990** (2020)

Part III Statement of Program Service Accomplishments

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

2

1 Briefly describe the organization's mission:

WE PROMOTE, SUPPORT AND SECURE THE WELL-BEING OF CHILDREN EXPERIENCING FAMILY SEPARATION. WE HEAL FAMILIES & CHANGE RELATIONSHIPS IN POSITIVE WAYS SO CHILDREN EXPERIENCING SEPARATION, DIVORCE OR MILITARY TRANSITIONS ARE HAPPIER.

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.

4 a (Code:) (Expenses \$ 250,468, including grants of \$) (Revenue \$)

SEE SCHEDULE O

4b (Code:) (Expenses \$ 14,737. including grants of \$) (Revenue \$)

SEE SCHEDULE O

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

_____ y _____ (_____) working with _____ (_____) to _____ (_____)

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

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

4e Total program service expenses ► 265,205

Most recent year-end Statement
January – December 2021

Kids' Turn San Diego Accrual Basis
Statement of Financial Position 05/17/2022
As of December 31, 2021

	Dec 31, 21	Dec 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Comerica Checking	41,802	31,806	9,996
Comerica Savings	121,780	75,523	46,257
Dunham Investment	13,856	10,766	3,090
Total Checking/Savings	177,438	118,095	59,343
Accounts Receivable	8,098	16,315	(8,219)
Other Current Assets			
PayPal Clearing Account	0	395	(395)
Prepaid Expenses	3,120	5,609	(2,389)
Total Other Current Assets	3,120	5,904	(2,784)
Total Current Assets	188,654	140,314	48,340
Fixed Assets	0	0	0
TOTAL ASSETS	188,654	140,314	48,340
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	3,088	4,602	(1,414)
Credit Cards	0	49	(49)
Other Current Liabilities			
Accrued Vacation	10,445	7,324	3,121
Deferred Revenue	14,820	57,780	(42,960)
Total Other Current Liabilities	25,265	65,104	(39,839)
Total Current Liabilities	28,353	69,655	(41,302)
Total Liabilities	28,353	69,655	(41,302)
Equity			
Retained Earnings	70,659	56,503	14,156
Net Income	89,642	14,156	75,486
Total Equity	160,301	70,659	89,642
TOTAL LIABILITIES & EQUITY	188,654	140,314	48,340

Please note, in 2021, net income increased significantly due to our receiving forgiveness on two Paycheck Protection Program Loans.

Kids' Turn San Diego

Accrual Basis

Statement of Activities Year over Year

05/17/2022

For the year to date

	Jan - Dec 21	Jan - Dec 20	\$ Change
Ordinary Income/Expense			
Income			
Donations	56,210	51,895	4,315
Events	11,852	14,375	(2,523)
Grants	127,735	115,373	12,362
Program Services			
Counseling	6,275	3,771	2,504
Family Workshops - Net	166,404	153,528	12,876
Total Program Services	172,679	157,299	15,380
Total Income	368,476	338,942	29,534
Gross Profit	368,476	338,942	29,534
Expense			
Fundraising Event Expenses	10,120	214	9,906
Operating Expenses	76,524	71,763	4,761
Payroll and Benefits	251,485	232,959	18,526
Program Expense	21,643	22,094	(451)
Total Expense	359,772	327,030	32,742
Net Ordinary Income	8,704	11,912	(3,208)
Other Income/Expense			
Other Income	80,938	2,246	78,692
Net Other Income	80,938	2,246	78,692
Net Income	89,642	14,158	75,484

Please note, "Other Income" represents two Paycheck Protection Program Loans that were forgiven in 2021.

**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>Revenue: Program Fees</u>	\$ 220,000
Family Workshop Tuition Reduction Scholarships	\$ -49,000*
Counseling Program Supplies	\$ 750
Family Workshop Facility Use Fees	\$ 2,949
Payroll and Benefits for Program Staff, Group Leaders and Counselors	\$ 218,525**
Zoom/Mileage Reimbursement	\$ 6,210
Family Workshop Program Supplies	\$ 5,621
Office Rent (90% or total cost)	\$ 18,005
Office Phone (90% of total cost)	\$ 637
Internet/website (90% of total expense)	\$ 1,544
Translation Services (primarily Spanish, may include ASL and other languages	\$ 6,000
Workshop Curriculum printing and mailing	\$ 5,435
 Total budget for this PROJECT:	 \$ 265,687

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

*Budget Narrative: KTSD budgets program revenue at \$220,000 for year 2022. Family Workshop Tuition Reduction Scholarships represent a decrease in the total revenue from this line item, thus it is represented in our budget as a negative amount of \$49,000. To ensure we maintain our financial security, we must fundraise and write and receive grants to fully cover the \$49,000.
**Budget Narrative: Grant funds will support Family Workshop Tuition Reduction Scholarships and specifically support the budget line item of Family Workshop Children's Group Leaders.

Is this a challenge grant? No Could it be? If a challenge grant means that we must match the \$5,000 grant funds for the Creating Brighter Futures for Children Project to cover Family Workshop Tuition Reduction Scholarships for families residing in San Diego County, then yes, we will be able to match the funding. If to support families specifically in San Marcos, our recent grant from the Rancho Santa Fe Women's Fund that supports families throughout North County could be considered a matching grant that has already been received.

Please list any other funding sources for this project.

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

\$ 45,900 (Name of source) Rancho Santa Fe Women's Fund ** C
\$ 30,000 (Name of source) Rancho Santa Fe Foundation Patriots Connection ** C
\$ 12,000 (Name of source) St. Germaine Children's Charity ** C
\$ 5,000 (Name of source) American Academy of Matrimonial Lawyers Foundation ** P