

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**

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@jcfsandiego.org | www.jcfsandiego.org

DATE: August 5, 2022

DELIVER TO: Phillip Scollick

Email: PScollick@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@jcfsandiego.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 |
| 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 |
| | | 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

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| <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**

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| <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**

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| <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**

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| <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**

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| <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
September 2021 - June 2022**

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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**

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| <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 connections. | 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**

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| <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**

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| <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
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| <u>San Marcos Middle School PTO</u> | \$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 |
| <u>San Marcos Prevention Coalition</u> | 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 |
| <u>San Marcos Pop Warner</u> | 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 |
| <u>San Marcos Youth Baseball</u> | 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 |
| <u>Support the Enlisted Project (STEP)</u> | 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 |
| <u>TERI, Inc.</u> | 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

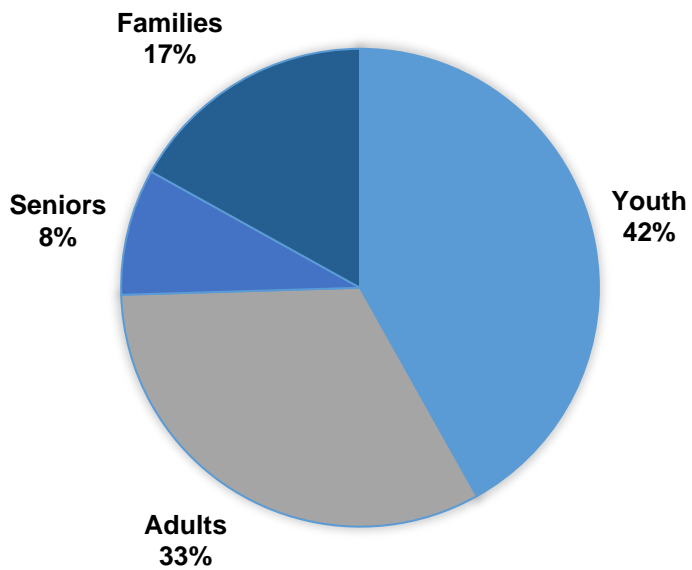
| | | | | |
|---------------------------------------|---|--------|--|-------------|
| Wounded Warrior Homes | Disabled, post-9/11 veterans are provided with transitional housing, crisis stabilization, and integrated case management services. Veterans also receive food pantry access, housing assistance, 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

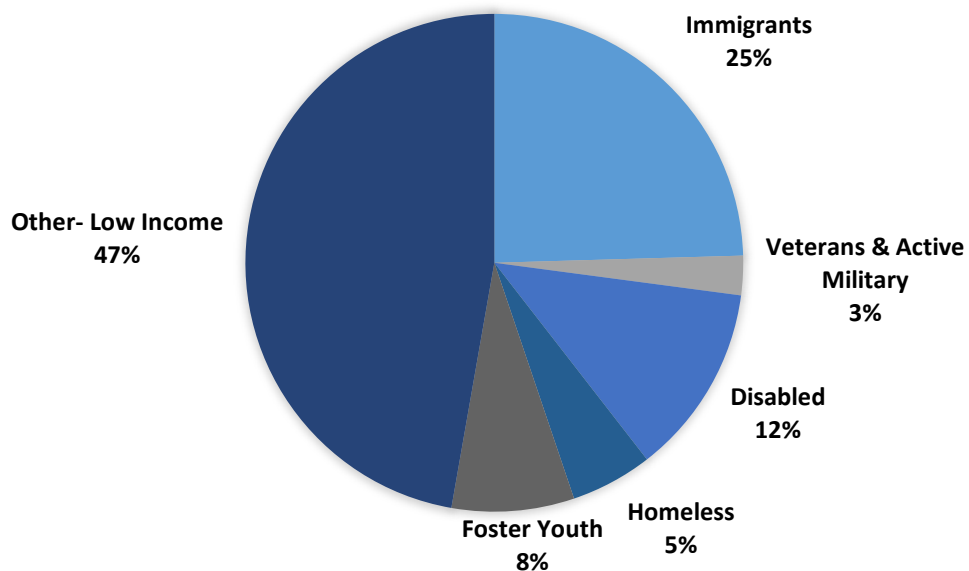
86 grants totaling \$2,446,183 distributed through June 2022

58,306 people served (*duplicated*)

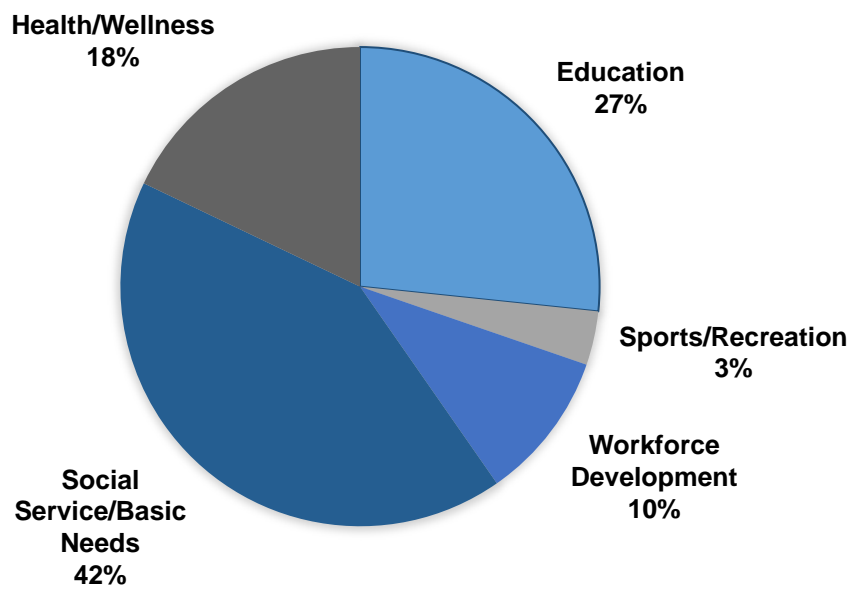
FUNDS DISTRIBUTED BY BENEFICIARY AGE



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**
 - a. Welcome New Boardmembers
 - b. SMCF Advisory Board Update
 - c. COVID-19 Nonprofit Community Grant Program Update
4. **SMCF GRANT FUNDING COMMITTEE RECOMMENDATION**
 - a. 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 APROPRIATIONS 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:

REQUESTING ORGANIZATION

GRANT AWARD

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:

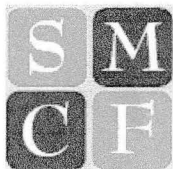
AYES: BOARD MEMBERS:
NOES: BOARD MEMBERS:
ABSENT: BOARD MEMBERS:

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: 04-21-2022 | 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 |
| <p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>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.</p> | | |
| <p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>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.</p> <p align="center" style="font-size: 1.5em; margin-top: 20px;">Tax ID 33-0561483</p> | | |
| 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 | | Expected date project will begin/end: August 1 through November 30 Date by which funds will be expended: November 1 <div style="border-top: 1px solid black; margin-top: 20px; padding-top: 5px;"> <div style="display: flex; justify-content: space-between;"> Signature of President or Authorized Officer (VP) </div> <div style="display: flex; align-items: center;"> <div style="margin-left: 20px;"> <div style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></div> <div style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> Name, Title Date </div> </div> |

- 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): cityclerk@san-marcos.net

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page



(Choose one) ☐ **MINI-GRANT** (Choose one) ☒ **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 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 <div style="border: 1px solid black; padding: 5px;"> Signature of President or Authorized Officer <div style="display: flex; justify-content: space-between;"> Name, Title 4/26/22 Date </div> </div> | |
| Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): 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

9890 Caminito Munoz,
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858-254-5236
lesliepaul55@gmail.com

Christina Camberg

3767 Balboa Terrace-unit D
San Diego, CA 92117
858-882-7004 cell
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\$

Jack Carpenter, Secretary

4983 Somam 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
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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..) | \$ 18,778.93 |
| ID Cards | \$ 30.00 |
| Medical Supplies (First Aid Kits) | \$ 1,149.00 |
| Transportation Assistance (Bus Passes) | \$ 1,641.00 |
| Special Services | \$ 355.00 |
| Birth Certificate Processing | \$ 231.00 |
| Client Service Supplies | \$ 4,041.28 |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |

Total budget for this PROJECT: \$ 26,225.28

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).**

| | | | | |
|---------|------------------|----------------------|----|---|
| \$ 6500 | (Name of source) | San Diego Foundation | ** | C |
| \$ | (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**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

2019Open to Public
Inspection**A For the 2019 calendar year, or tax year beginning 01-01-2019, and ending 12-31-2019****B** Check if applicable:

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

C Name of organization

COMMUNITY CHRISTIAN SERVICE AGENCY INC

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**D** Employer identification number

95-2830702

E Telephone number

(858) 274-2273

G Gross receipts \$ 1,027,397**F** Name and address of principal officer:4167 RAPPAHANNOCK AVE
SAN DIEGO, CA 921175714**H(a)** Is this a group return for

subordinates?

☐ Yes ☒ No**H(b)** Are all subordinates included?☐ Yes ☐ No

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

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ www.ccsasandiego.org**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ 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. | | | | |
| | | | | | |
| | | | | | |
| | 2 Check this box <input type="checkbox"/> | | | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 9 | | |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 9 | | |
| | 5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) | 5 | 8 | | |
| 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 |
| Expenses | 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 | | | | |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | | 94,837 | | 86,349 |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | | 1,986,384 | | 1,069,450 |
| | 19 Revenue less expenses. Subtract line 18 from line 12 | | -10,273 | | -44,868 |
| | Net Assets or Fund Balances | 20 Total assets (Part X, line 16) | Beginning of Current Year | 338,171 | End of Year |
| 21 Total liabilities (Part X, line 26) | | | 105,119 | | 99,081 |
| 22 Net assets or fund balances. Subtract line 21 from line 20 | | | 233,052 | | 190,183 |
| | | | | | |

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 | | |
| | | | Date | | |
| | Roy Bradley Cannon President | | | | |
| | Type or print name and title | | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input checked="" type="checkbox"/> if self-employed | PTIN P00285824 |
| | Firm's name ▶ JACQUELINE M CARPENTER CPA | | | Firm's EIN ▶ 45-2810600 | |
| | Firm's address ▶ 7676 HAZARD CENTER DR STE 1150 | | | Phone no. (619) 823-7805 | |
| | SAN DIEGO, CA 92108 | | | | |

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 AccomplishmentsCheck 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

- | | Yes | No |
|--|-----|-----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A | 1 | Yes |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? | 2 | Yes |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 3 | No |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II | 4 | No |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III | 5 | No |
| 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 | | |

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 · Accting/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

| | <u>2022 Proposed</u> |
|---|----------------------|
| 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

1,800.00

550 · Operating Expenses

Auto Expense

2,500.00

Auto Insurance

2,500.00

551 · Mileage & Travel

552 · Bank Charges

553 · Pay Pal Fees

554 · Accting/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

3,600.00

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

800.00

Total 572 · Utilities

14,600.00

578 · Volunteer Recognition

200.00

580 · Misc. Administrative Expense

Total 550 · Operating Expenses

333,100.00

590 · Newsletter Expense

500.00

592 · Outreach & Development

594 · Depreciation Expense

Relocation Reserve

Capital Reserve

Total Expense

333,600.00

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 | 12,424.56 |
| Total 406 · Civic/Business Organizations | 12,835.05 |
| 410 · Individuals | 152,645.23 |
| 420 · Grants | 24,311.46 |
| 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 | 20,076.00 |
| Total 430 · Fund Raisers | 26,025.70 |
| 470 · Scrip Sales | |
| 476 · Ralph's | 59.16 |
| Total 470 · Scrip Sales | 59.16 |
| 480 · Other Income | |
| 482 · Interest - Checking/Savings | 40.02 |
| 484 · Miscellaneous Income | 0.61 |
| 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 | 176,830.91 |
| Total 502 · Salaries | 176,830.91 |
| 508 · Payroll Tax Expense | 15,266.80 |
| 510 · Retirement | 3,041.74 |
| 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 | 6,852.15 |
| Total 520 · Client Services | 13,508.12 |
| 540 · Client Special Programs | |
| 544 · Christmas Program Expenses | 916.45 |
| Total 540 · Client Special Programs | 916.45 |
| 550 · Operating Expenses | |
| 551 · Automobile Expense & Travel | 1,753.94 |
| 553 · Pay Pal Fees | 260.78 |
| 554 · Accting/Payroll Fees | 2,548.75 |

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 | 1,719.75 |
| 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 | 747.14 |
| Total 572 · Utilities | 13,160.07 |
| 578 · Volunteer Recognition | 155.05 |
| Total 550 · Operating Expenses | 55,930.56 |
| 590 · Newsletter Expense | 245.00 |
| 594 · Depreciation Expense | 1,385.04 |
| Total Expense | 267,124.62 |
| Net Ordinary Income | 20,727.39 |
| Other Income/Expense | |
| Other Income | |
| 620 · Change in Value | 6,154.63 |
| Total Other Income | 6,154.63 |
| Net Other Income | 6,154.63 |
| Net Income | 26,882.02 |

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,

A handwritten signature in blue ink that reads "Carole Beeson". The signature is fluid and cursive, with the first name "Carole" and last name "Beeson" clearly distinguishable.

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) 501©3 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 | |
| <p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>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.</p> | | |
| <p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>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 activities.</p> | | |
| Please attach the following items. <u>Both Mini-Grant & Regular:</u> 1. Budget for request (use SMCF Budget Worksheet) 2. Annual Operating budget for the organization or unit 3. Federal & State Tax ID numbers 4. Board of Directors listing with affiliations 5. Regular Grants Only: | | Expected date project will begin/end: Continuous Date by which funds will be expended: 9/22 Signature of President or Authorized Officer |

| | | | | | | | |
|---|---|-------------|---------------------|---|--|--|--|
| <ul style="list-style-type: none">a. 1-2 page narrativeb. First 2 pages of Federal 990c. Most recent year-end Statement or Audit including any management letters associated with Audit.d. Signature of President or Authorized Officer on Applicatione. Optional: letters of support | <table border="0"><tr><td>Name, Title</td><td>Date <u>3/31/22</u></td></tr><tr><td colspan="2"><u>Carrie Beeson / Program Director</u></td></tr><tr><td colspan="2">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</td></tr></table> | Name, Title | Date <u>3/31/22</u> | <u>Carrie Beeson / Program Director</u> | | Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): cityclerk@san-marcos.net | |
| Name, Title | Date <u>3/31/22</u> | | | | | | |
| <u>Carrie Beeson / Program Director</u> | | | | | | | |
| Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): cityclerk@san-marcos.net | | | | | | | |

• \$ 20,000 (Name of source) Conrad Prebys

Foundation ** C

\$ 10,000 (Name of source) Charlie McGee

Famil ** C

\$ 5,000 (Name of source) Nordson

Foundation ** C

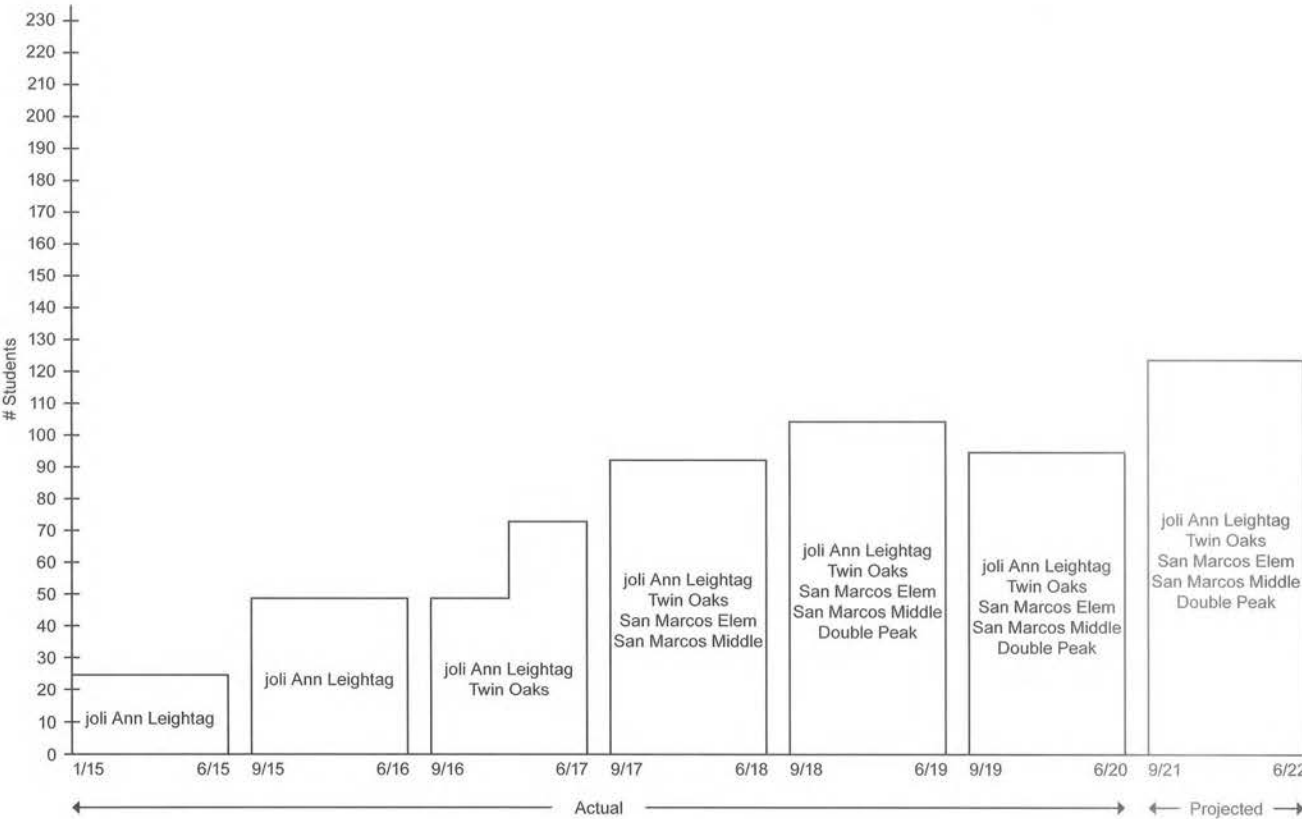


FORTISSIMO!

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

Table of Contents

I Goals

II Background

III Student/Community Benefits

IV Program Implementation

V Management/Staffing

VI Financial Projections - Estimate of Costs
(2021-2022)

VII Program Performance History

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.

V Management/Staffing

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



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



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

For more information on Fortissimo's Programs
Call 760-798-4064 or visit www.thekidscollege.org

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.

"You are Amazing" Project

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=l0yjljEoJMg>

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 BATHILL 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

FORTISSIMO
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 teaches 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 (\$5,000match 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/Artes (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
- Tippet 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
- Tippet 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)

FORTISSIMO 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

Letter 1050 (DO/CG)



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 : 2370ld
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 Peformance 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

| May | June |
|--------------|--------------|
| \$ 25,329.27 | \$ 17,859.27 |
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| \$ 7,320.00 | \$ 4,200.00 |
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| \$ 75.00 | \$ 75.00 |
| \$ 7,395.00 | \$ 4,275.00 |
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| | |
| \$ 7,470.00 | \$ 4,350.00 |
| | |
| \$ 17,859.27 | \$ 13,509.27 |

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

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 |

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 DEC. BAL 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 |

Form **8879-EO****IRS e-file Signature Authorization
for an Exempt Organization**

OMB No. 1545-0047

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.

2020Department of the Treasury
Internal Revenue Service

Name of exempt organization or person subject to tax

KIDS COLLEGE

Taxpayer identification number

33-0933622

Name and title of officer or person subject to tax

ANN LITTLEEXECUTIVE 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 | <u>101,916.</u> |
| 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

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

OMB No. 1545-0047

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

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.

Taxpayer identification number (TIN)

KIDS COLLEGE**33-0933622**

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 92069Enter 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. ☐ **01**
- 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**, 20 **21**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☒ calendar year 20 **20** 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.

2020Open to Public
Inspection

| | | | | | | | | | | | | | |
|--|--|--|---|--|--|--|--|--|--|--|--|---|--|
| A For the 2020 calendar year, or tax year beginning , 2020, and ending , 20 | | | | | | | | | | | | | |
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%; vertical-align: top;"> C KIDS COLLEGE 570 RANCHEROS DRIVE #270 SAN MARCOS, CA 92069 </td> <td style="width:40%; vertical-align: top;"> D Employer identification number 33-0933622 E Telephone number 760-798-4064 G Gross receipts \$ 101,916. </td> </tr> <tr> <td colspan="2"> F Name and address of principal officer: SAME AS C ABOVE </td> </tr> <tr> <td colspan="2"> H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number ▶ </td> </tr> <tr> <td colspan="2"> I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) 4947(a)(1) or 527 </td> </tr> <tr> <td colspan="2"> J Website: ▶ THEKIDSCOLLEGE.ORG </td> </tr> <tr> <td colspan="2"> 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 </td> </tr> </table> | C KIDS COLLEGE 570 RANCHEROS DRIVE #270 SAN MARCOS, CA 92069 | D Employer identification number 33-0933622 E Telephone number 760-798-4064 G Gross receipts \$ 101,916. | F Name and address of principal officer: SAME AS C ABOVE | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number ▶ | | I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) 4947(a)(1) or 527 | | J Website: ▶ THEKIDSCOLLEGE.ORG | | K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 2002 M State of legal domicile: CA | |
| C KIDS COLLEGE 570 RANCHEROS DRIVE #270 SAN MARCOS, CA 92069 | D Employer identification number 33-0933622 E Telephone number 760-798-4064 G Gross receipts \$ 101,916. | | | | | | | | | | | | |
| F Name and address of principal officer: SAME AS C ABOVE | | | | | | | | | | | | | |
| H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number ▶ | | | | | | | | | | | | | |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) 4947(a)(1) or 527 | | | | | | | | | | | | | |
| J Website: ▶ THEKIDSCOLLEGE.ORG | | | | | | | | | | | | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 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. |
| 8 | Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year | |
| 9 | Program service revenue (Part VIII, line 2g) | 118,929. | 68,787. | |
| 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 187,149. | 33,127. | |
| 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 5. | 2. | |
| 12 | Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 306,083. | 101,916. | |
| 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) | | | |
| 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 71,369. | 33,358. | |
| 16a | Professional fundraising fees (Part IX, column (A), line 11e) | | | |
| b | Total fundraising expenses (Part IX, column (D), line 25) ▶ 12,100. | | | |
| 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 218,836. | 106,917. | |
| 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 290,205. | 140,275. | |
| 19 | Revenue less expenses. Subtract line 18 from line 12 | 15,878. | -38,359. | |
| 20 | Total assets (Part X, line 16) | Beginning of Current Year | End of Year | |
| 21 | Total liabilities (Part X, line 26) | 46,694. | 9,864. | |
| 22 | Net assets or fund balances. Subtract line 21 from line 20 | 11,687. | 13,216. | |
| | | 35,007. | -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 ANN LITTLE Type or print name and title | Date EXECUTIVE DIRECTOR |
| Paid Preparer Use Only | Print/Type preparer's name MARIO G. ORTEGA Firm's name ▶ ORTEGA ACCOUNTANCY A PROFESSIONAL CORP Firm's address ▶ 12526 HIGH BLUFF DRIVE, SUITE 300 SAN DIEGO, CA 92130 | Preparer's signature MARIO G. ORTEGA Date Check <input checked="" type="checkbox"/> if PTIN self-employed P00232069 Firm's EIN ▶ 82-4283380 Phone no. (858) 623-2786 |

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:

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 \$)

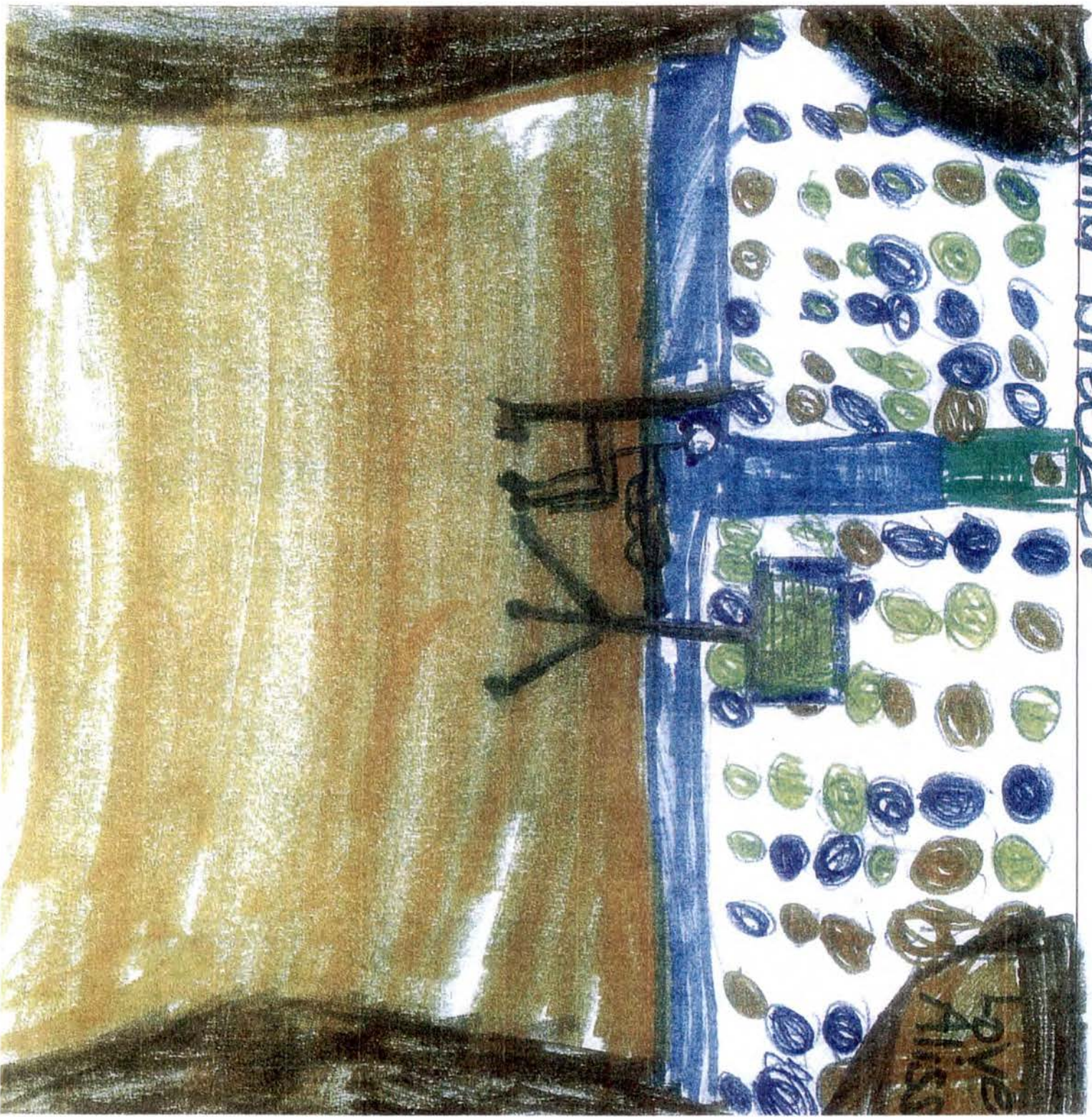
PROVIDED QUALITY EDUCATIONAL ENRICHMENT PROGRAMS FOR ELEMENTARY AND MIDDLE SCHOOL CHILDREN FOCUSING ON VISUAL ART, PERFORMING ART, SCIENCE AND ENGINEERING, LIFE SKILLS AND FINANCIAL MANAGEMENT.

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 being in for this time because
it's exciting. When I play music
on my instrument with my bow I listen
to the notes it sounds like waves crash
into the soft sand at the beach in the
Summer Breeze.



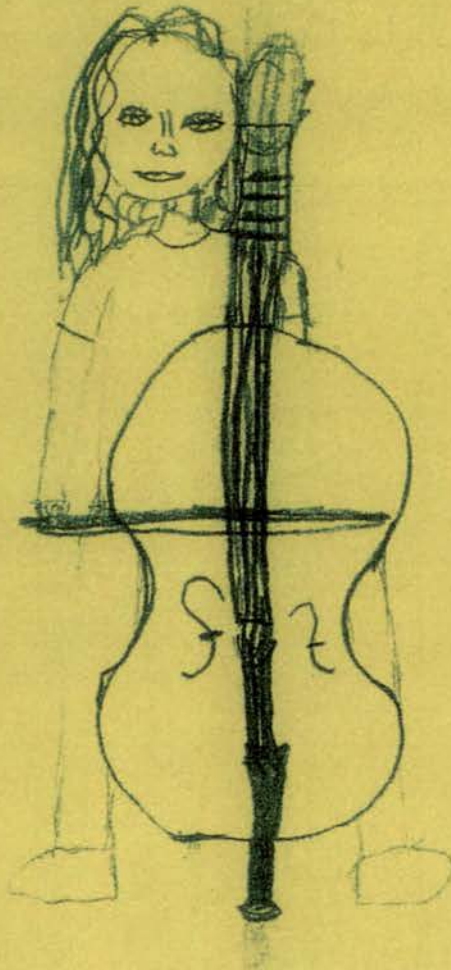
Since I began playing my violin, I
started loving music a lot! My favorite
part is when I practice at home and
I get to listen to my self. Also, I like
challenging my self with harder music
pieces.

From,
Lily



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

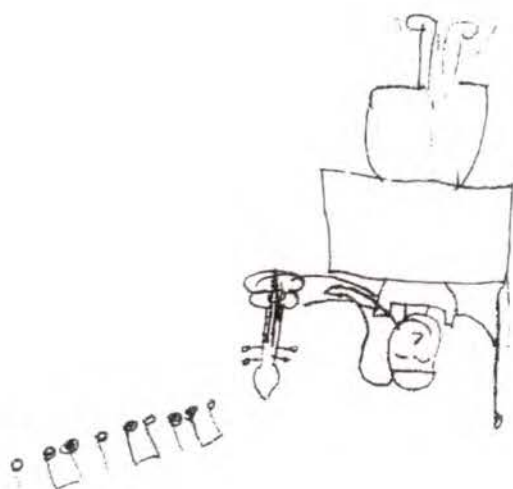




Suzette

Since I began playing my cello I am
getting better grades and getting
better at reading.

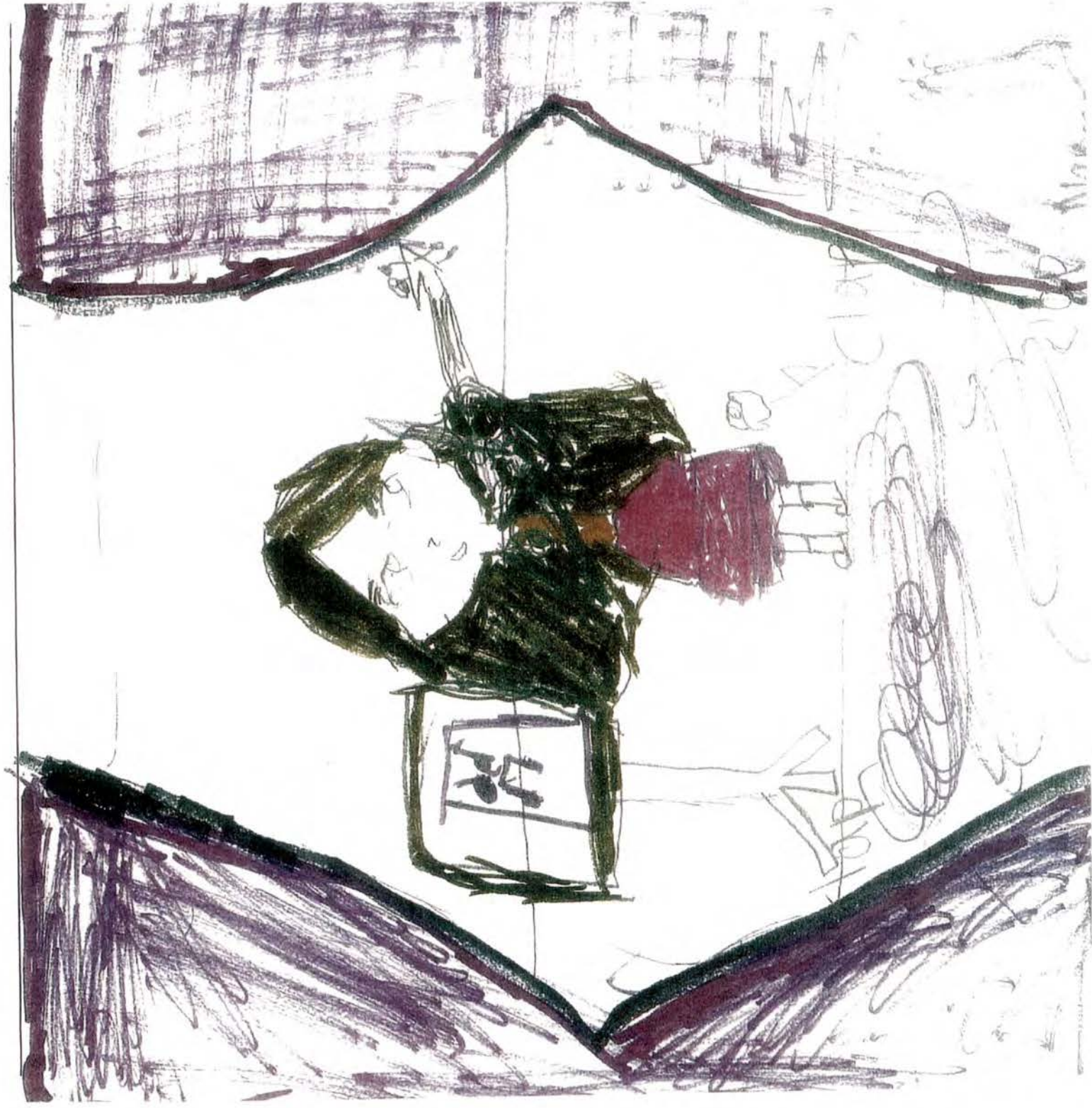
Since I began playing my violin I have had an opportunity to help me not be as shy as I am by playing in performances.





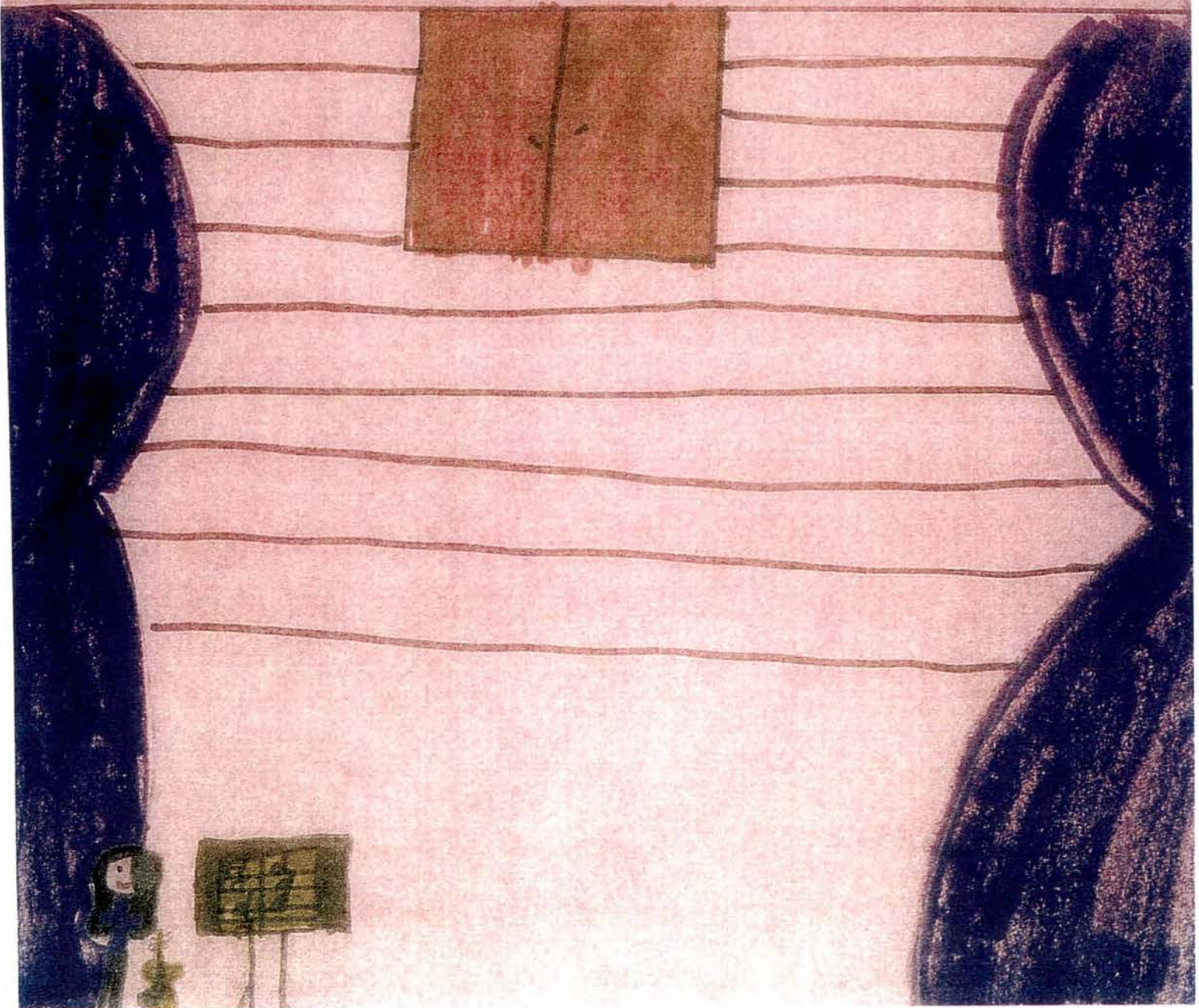
From, Kardia
I fall asleep but now I love it because
I finally get to play in an orchestra
and I never got this chance to
play at concerts but now I feel happy!

I love being in Fort... because
it teaches you how to read notes and how to
play, interesting, It's the best orchestra.



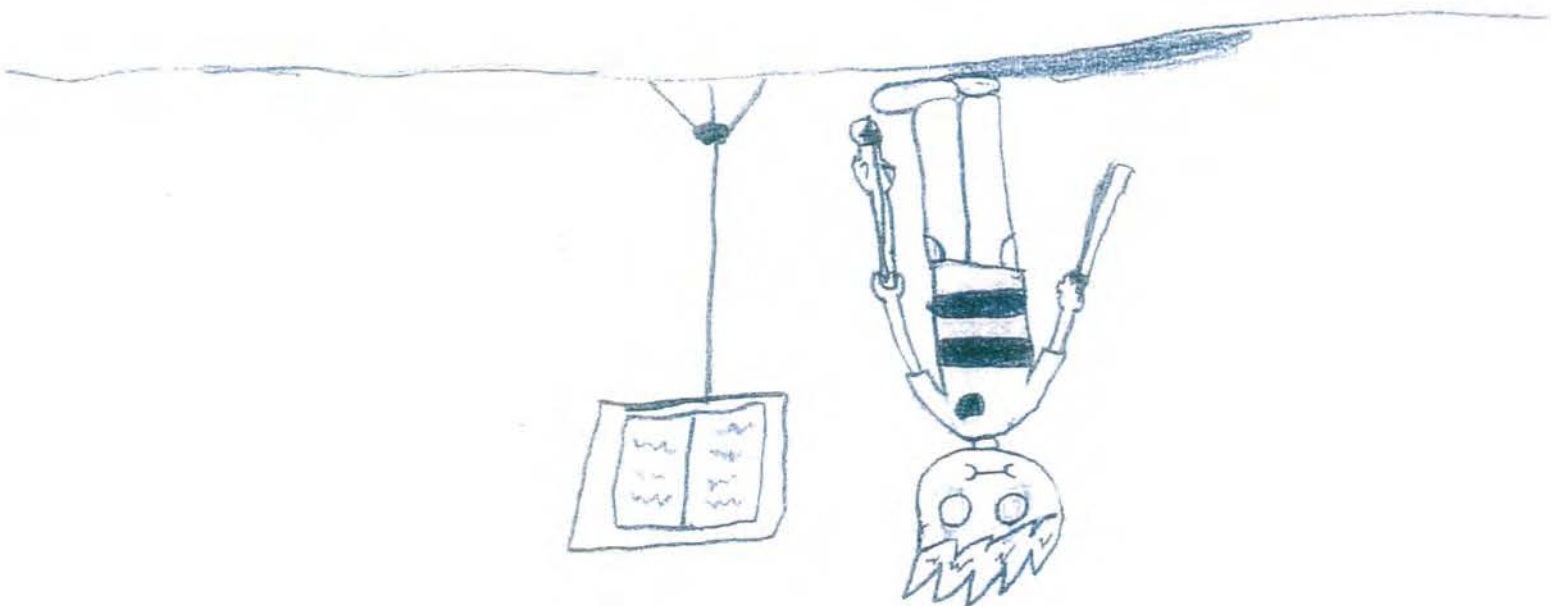
Since I began playing my violin I
got better grades I Love being in Fortissima
because I got new friend like Lily,
Alissa, Lizbeth and other friend and
when I am almost going on stage I feel
excited.

Love, Jocelyn



David

Before fo+iceimo I felt normal
now I felt famous.



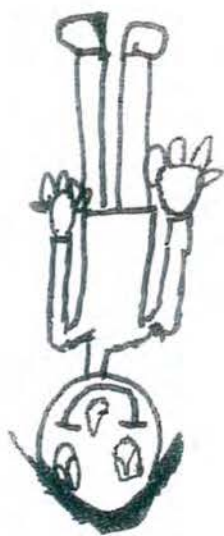
Dear, People I am going to tell
you about Forting more well ♪
is the best thing that happen to
me because you can go to place
to famel and have lot of fun
so I am telling you this because
I want to stay in ♪ so can you
can give us money to stay in ♪

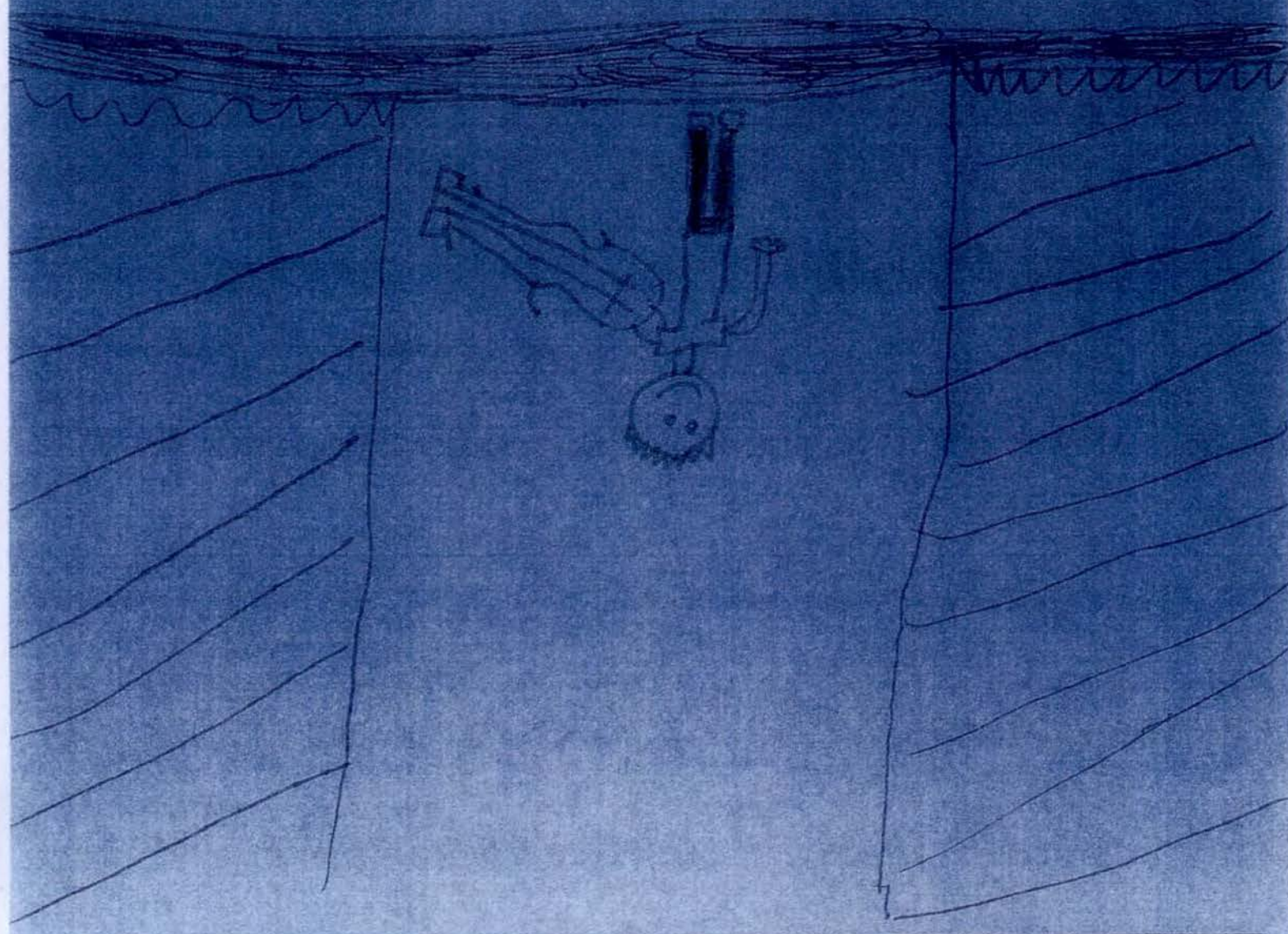


Ever since I joined the program I
felt happy that I had the opportunity
to be good at music and I always waited
to learn music And I always try my best.



For + isimo is important + to me because I get to
play an instrument.



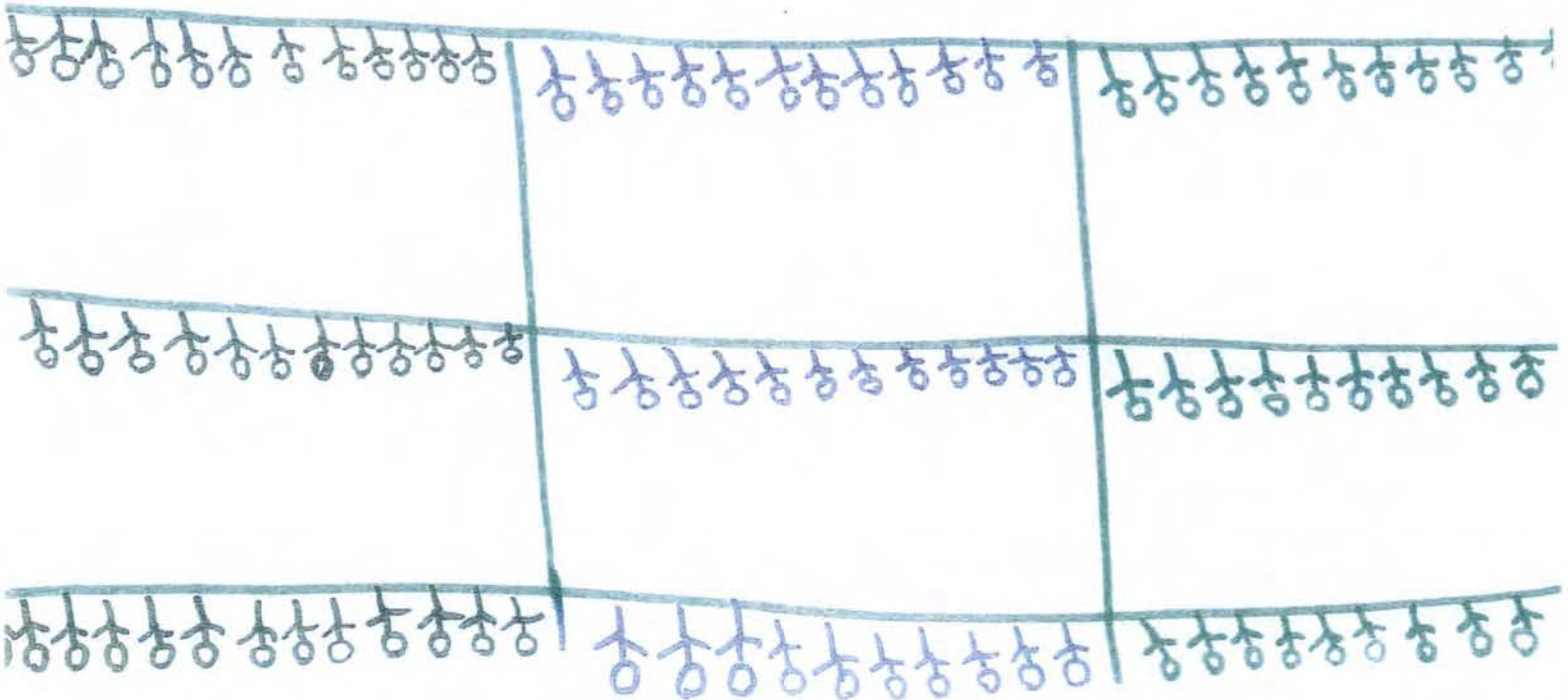
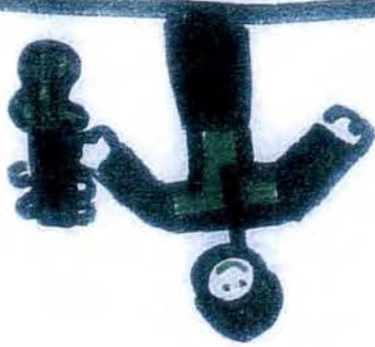


When we play in a corner
I feel joyful and I feel
excited when I play for other
people

Jonathan

feel happy.

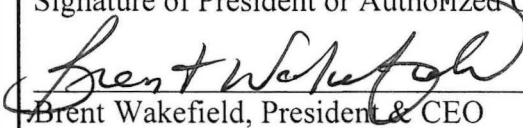
When we play in a concert I feel like
I am a professional violin player and



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 | |
| <p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>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.</p> | | |
| <p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>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.</p> | | |
| Please attach the following items. Both Mini-Grant & Regular: 1. Budget for request (use SMCF Budget Worksheet) 2. Annual Operating budget for the organization or unit 3. Federal & State Tax ID numbers 4. Board of Directors listing with affiliations 5. Regular Grants Only: a. 1-2 page narrative b. First 2 pages of Federal 990 c. Most recent year-end Statement or Audit including any management letters associated with Audit. d. Signature of President or Authorized Officer on Application e. Optional: letters of support | Expected date project will begin/end: 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

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)

| | |
|---|---------------------|
| <u>Food and Packaging costs @ \$3.04 per meal x17,850 meals (rounded)</u> | <u>\$ 54,264.00</u> |
| <u>Food Preparation labor @ .75 per meal x 17,850 rounded)</u> | <u>\$ 13,387.50</u> |
| <u>Meal Center Fixed Overhead @ 1.12 per meal x17,850 (rounded)</u> | <u>\$ 13,209.00</u> |
| <u>Distribution (Vans) @1 .12 per meal x17,850 (rounded)</u> | <u>\$ 19,992.00</u> |
| <u>Volunteer Intake and Support @ 3.70 per meal x17,850 (rounded)</u> | <u>\$ 66,045.00</u> |
| <u> </u> | <u>\$</u> |
| <u> </u> | <u>\$</u> |
| <u> </u> | <u>\$</u> |
| <u> </u> | <u>\$</u> |
| <u> </u> | <u>\$</u> |
| <u> </u> | <u>\$</u> |
| <u> </u> | <u>\$</u> |
| <u> </u> | <u>\$</u> |

Total budget for this PROJECT: **\$ 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

OMB No. 1545-0047

2020**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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

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

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

| | | | | | | | | | | | | | | | | | |
|--|--|---|--|--|---|--|--|--|------------|--|--|--|--|--|--|--|---|
| A For the 2020 calendar year, or tax year beginning 10/01/2020 and ending 09/30/2021 | | | | | | | | | | | | | | | | | |
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization MEALS-ON-WHEELS GREATER SAN DIEGO INC</td> <td>D Employer identification number 95-2660509</td> </tr> <tr> <td colspan="2">Doing business as Meals on Wheels San Diego County</td> <td rowspan="2">E Telephone number 619-260-6110</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">2254 San Diego Avenue Suite 200</td> <td rowspan="2">G Gross receipts \$ 11,115,085</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code San Diego, CA 92110</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: Brent Wakefield 2254 San Diego Avenue, Suite 200, San Diego, CA 92110</td> <td> H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶ </td> </tr> </table> | C Name of organization MEALS-ON-WHEELS GREATER SAN DIEGO INC | | D Employer identification number 95-2660509 | Doing business as Meals on Wheels San Diego County | | E Telephone number 619-260-6110 | Number and street (or P.O. box if mail is not delivered to street address) | Room/suite | 2254 San Diego Avenue Suite 200 | | G Gross receipts \$ 11,115,085 | City or town, state or province, country, and ZIP or foreign postal code San Diego, CA 92110 | | 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 H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶ |
| C Name of organization MEALS-ON-WHEELS GREATER SAN DIEGO INC | | D Employer identification number 95-2660509 | | | | | | | | | | | | | | | |
| Doing business as Meals on Wheels San Diego County | | E Telephone number 619-260-6110 | | | | | | | | | | | | | | | |
| Number and street (or P.O. box if mail is not delivered to street address) | Room/suite | | | | | | | | | | | | | | | | |
| 2254 San Diego Avenue Suite 200 | | G Gross receipts \$ 11,115,085 | | | | | | | | | | | | | | | |
| City or town, state or province, country, and ZIP or foreign postal code San Diego, CA 92110 | | | | | | | | | | | | | | | | | |
| 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 H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶ | | | | | | | | | | | | | | | |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | | | | | | | | | | | | | | | | |
| J Website: ▶ www.meals-on-wheels.org | | | | | | | | | | | | | | | | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | L Year of formation: 1970 M State of legal domicile: CA | | | | | | | | | | | | | | | | |

Part I Summary

| | | | | |
|------------------------------------|--|---|----------------------------------|---------------------|
| Activities & Governance | 1 | Briefly describe the organization's mission or most significant activities: <u>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.</u> | | |
| | 2 | Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| | 3 | Number of voting members of the governing body (Part VI, line 1a) 3 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 | | | |
| Revenue | 8 | Contributions and grants (Part VIII, line 1h) | Prior Year | Current Year |
| | 9 | Program service revenue (Part VIII, line 2g) | 4,945,845 | 7,440,201 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 2,245,170 | 2,703,780 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 234,231 | 479,540 |
| | 12 | 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 |
| | 21 | Total liabilities (Part X, line 26) | 12,117,255 | 16,972,184 |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 313,667 | 425,168 |
| | | | 11,803,588 | 16,547,016 |

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 | | |
| | 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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

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:

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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| Statements of Cash Flows | 7 |
| Notes to Financial Statements | 8 |



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

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Meals-on-Wheels Greater San Diego, Inc. dba Meals on Wheels San Diego County as of September 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis-of-Matter

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

Aldrich CPAs + Advisors LLP

San Diego, California
February 2, 2021

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

| | <u>2020</u> | <u>2019</u> |
|---|----------------------|----------------------|
| ASSETS | | |
| Current Assets: | | |
| Cash and cash equivalents | \$ 154,594 | \$ 62,222 |
| Short-term investments | 6,212,497 | 5,207,568 |
| Accounts receivable, net of allowance for doubtful accounts of \$16,606 (2020) and \$12,061 (2019) | 389,552 | 189,123 |
| Prepaid expenses | 63,215 | 56,690 |
| Inventory | <u>49,474</u> | <u>15,038</u> |
| 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 | <u>1,323,299</u> | <u>1,112,063</u> |
| 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 | <u>152,244</u> | <u>115,468</u> |
| Total Current Liabilities | 313,667 | 238,432 |
| Net Assets: | | |
| Without Donor Restrictions | 7,763,222 | 6,321,272 |
| With Donor Restrictions | <u>4,040,366</u> | <u>3,899,470</u> |
| Total Net Assets | <u>11,803,588</u> | <u>10,220,742</u> |
| 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 | <u>\$ 3,961,775</u> | <u>\$ 355,101</u> | <u>\$ 717,327</u> | <u>\$ 1,072,428</u> | <u>\$ 5,034,203</u> |

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 | 1,418,256 | 149,679 |
| 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 | (1,325,884) | (174,453) |
| Net Change in Cash and Cash Equivalents | 92,372 | (24,774) |
| Cash and cash equivalents, beginning | 62,222 | 86,996 |
| 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.

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.

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.

| | 2020 | 2019 |
|---|--------------|--------------|
| Cash and cash equivalents | \$ 154,594 | \$ 62,222 |
| Investments | 6,212,497 | 5,207,568 |
| Accounts receivable | 389,552 | 189,123 |
| | <hr/> | <hr/> |
| 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) |
| | <hr/> | <hr/> |
| Financial assets available to meet cash needs for general expenditures within one year | \$ 6,626,465 | \$ 5,361,477 |
| | <hr/> | <hr/> |

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>\$ 10,122,685</u> | <u>\$ 9,009,602</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 | <u>722,506</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>722,506</u> |
| | <u>\$ 10,122,685</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10,122,685</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 | <u>\$ 9,009,602</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 9,009,602</u> |

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 |
| | 2,574,301 | 2,319,764 |
| Less accumulated depreciation | <u>(1,251,002)</u> | <u>(1,207,701)</u> |
| | <u>\$ 1,323,299</u> | <u>\$ 1,112,063</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 6 – Restrictions on Net Assets

Net assets with donor restrictions consist of the following:

| | <u>2020</u> | <u>2019</u> |
|---|---------------------|---------------------|
| 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 |
| | <u>130,178</u> | <u>97,436</u> |
| Endowments: | | |
| Subject to appropriation and expenditure when a specified event occurs: | | |
| General Use | <u>3,910,188</u> | <u>3,802,034</u> |
| | <u>\$ 4,040,366</u> | <u>\$ 3,899,470</u> |

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

| | <u>2020</u> | <u>2019</u> |
|---------------------------------------|-------------------|-------------------|
| 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 |
| | <u>\$ 118,827</u> | <u>\$ 235,842</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 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:

| <u>Year Ending</u> <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:

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>Total</u> |
|---|---------------------------------------|------------------------------------|---------------------|
| 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>866,128</u> | <u>866,128</u> |
| | <u>\$ -</u> | <u>\$ 3,910,188</u> | <u>\$ 3,910,188</u> |

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

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

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

| | <u>Without Donor Restrictions</u> | <u>With Donor Restrictions</u> | <u>Total</u> |
|---|---------------------------------------|------------------------------------|---------------------|
| 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>812,593</u> | <u>812,593</u> |
| | <u>\$ -</u> | <u>\$ 3,802,034</u> | <u>\$ 3,802,034</u> |

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

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

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

Person to Contact:

David Slaughter
ID# 0203346

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

95-2660509

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

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

| A/C # | Line Item | 2022 TOTALS |
|-------|---------------------------------------|---------------------|
| 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 | Total # of people served: ~20,000 Total # of San Marcos residents served: ~15,000 | Amount Requested: \$10,000 |
| Date Submitted: 06/25/2022 | | |
| 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 |
| <p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>New West Ballet, Inc. (NWB) is a non-profit 501(c)(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 <i>The Nutcracker</i> 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.</p> | | |
| <p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>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(c)(3) charitable organization to bring ballet, with traditional costumes, props, orchestra and sets, to the community of San Marcos through our production of <i>The Nutcracker</i>.</p> | | |
| Please attach the following items. Both Mini-Grant & Regular: 1. Budget for request (use SMCF Budget Worksheet) 2. Annual Operating budget for the organization or unit 3. Federal & State Tax ID numbers 4. Board of Directors listing with affiliations 5. Regular Grants Only: a. 1-2 page narrative b. First 2 pages of Federal 990 c. Most recent year-end Statement or Audit including any management letters associated with Audit. d. Signature of President or Authorized Officer on Application e. Optional: letters of support | | Expected date project will begin/end: 09/10/2022-12/31/2022 Date by which funds will be expended: 12/31/2022 Signature of President or Authorized Officer  Name, Title <i>Executive Director</i> Date <i>7/6/22</i> 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.

CP 575 E (Rev. 7-2007)

CP 575 E

99999999999999

DATE OF THIS NOTICE: 02-23-2015
EMPLOYER IDENTIFICATION NUMBER: 47-3197777
FORM: SS-4 NOBOD

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.

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.

NWB



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 persevere 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 its 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.”



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.

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

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

▶ 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.

OMB No. 1545-0047

2021**Open to Public
Inspection****A For the 2021 calendar year, or tax year beginning**, and ending**B** Check if applicable:

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

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

Room/suite

B

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 ▶**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶ **newwestballet.com****H** Check ☐ if the organization is **not**
required to attach Schedule B
(Form 990).**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 | 1 | 83,229. |
| | 2 | Program service revenue including government fees and contracts | 2 | |
| | 3 | Membership dues and assessments | 3 | |
| | 4 | Investment income | 4 | |
| | 5a | Gross amount from sale of assets other than inventory | 5a | |
| | b | Less: cost or other basis and sales expenses | 5b | |
| | c | Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a) | 5c | |
| | 6 | Gaming and fundraising events: | | |
| | a | Gross income from gaming (attach Schedule G if greater than \$15,000) | 6a | |
| | b | Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | 6b | |
| c | Less: direct expenses from gaming and fundraising events | 6c | | |
| d | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | 6d | | |
| 7a | Gross sales of inventory, less returns and allowances | 7a | | |
| b | Less: cost of goods sold | 7b | | |
| c | Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a) | 7c | | |
| 8 | Other revenue (describe in Schedule O) | 8 | | |
| 9 | Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 | 9 | 83,229. | |
| Expenses | 10 | Grants and similar amounts paid (list in Schedule O) | 10 | 3,984. |
| | 11 | Benefits paid to or for members | 11 | |
| | 12 | Salaries, other compensation, and employee benefits | 12 | |
| | 13 | Professional fees and other payments to independent contractors | 13 | 23,072. |
| | 14 | Occupancy, rent, utilities, and maintenance | 14 | |
| | 15 | Printing, publications, postage, and shipping | 15 | |
| | 16 | Other expenses (describe in Schedule O) | 16 | |
| | 17 | Total expenses. Add lines 10 through 16 | 17 | 27,056. |
| Net Assets | 18 | Excess or (deficit) for the year (subtract line 17 from line 9) | 18 | 56,173. |
| | 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | 19 | 6,441. |
| | 20 | Other changes in net assets or fund balances (explain in Schedule O) | 20 | |
| | 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 | 21 | 62,614. |

For Paperwork Reduction Act Notice, see the separate instructions.

UYA

Form **990-EZ** (2021)

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 III ☐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 <input type="checkbox"/> | 28a | 28,693. |
| 29 | | |
| (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 29a | |
| 30 | | |
| (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 30a | |
| 31 Other program services (describe in Schedule O) | | |
| (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/> | 31a | |
| 32 Total program service expenses (add lines 28a through 31a) | 32 | 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 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) (if not paid, enter -0-) | (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 | | | |
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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 | |
| <p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>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.</p> | | |
| <p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>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.</p> | | |
| 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: 7/1/2022 Date by which funds will be expended: 6/30/2023 Signature of President or Authorized Officer <div style="text-align: center;"> <div style="display: flex; justify-content: space-between; width: 100%;"> Name, Title President: CEO June 2, 2022 Date </div> </div> Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): 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**

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

| 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



**Board of Directors
FY 2021-2022**

AnneElise Goetz, Esq., *Chair*
Partner, Higgs Fletcher & Mack LLC

Annette Bradbury, *Vice Chair*
Community Volunteer

George Lai, *Secretary*
President, Lily Lai Foundation

Andrea Payne Moser, *Treasurer*
Community Volunteer

Luisa Ayala
Partner, Altmann Ayala Realty Team

Mary Benirschke
Speech and Language Pathologist, The Rock Academy

Ryan Blair
Senior Vice President, City National Bank

Andy Christopher
Lead Advisor, Dowling & Yahnke

Patty Cohen
Residential Realtor, La Jolla Residential

Sergio del Prado
Sr. Vice President Corporate Sponsorships, San Diego Padres

P. Randolph Finch, Jr., Esq.
Managing Partner, Finch Thornton & Baird LLP

Jenny Li-Hochberg
Former Attorney, Community Volunteer

The Hon. Susan D. Huguenor (Ret.)
Mediator, ADR Services

Erbin Keith, Esq.
Deputy General Counsel, Sempra Energy

Mia Kelly, Esq.
Senior Counsel, Tyson & Mendes

Richard Kintz, Esq.
Retired Partner, Sheppard Mullin Richter & Hampton LLP

Jenny McKenna
Director of Culture and Philanthropy, MG Properties Group

Katherine Nicoletti
Chief of Staff to the Chief Financial Officer, Intel Corporation

Hollis R. Peterson, Esq.
Vice President – Senior Labor and Employment Counsel, Providence Health

Nancy R. Pfeiffer
Owner/CEO, Berg Management LLC/JahJah Realty Corp.

Kristi Pfister
Attorney and Community Board Member

Penny E. Robbins
Managing Partner, Halcyon Seas Charters

Monique Rodriguez
Vice President, Government Affairs, Qualcomm

Laura Roos
Partner, Moss Adams LLP

Lauree Sahba
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 includes 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

2020Open 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: Address change Name change Initial return Final return/terminated Amended return Application pending | C Name of organization VOICES FOR CHILDREN | | D Employer identification number 95-3786047 | |
| | Doing business as | | | |
| | Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2851 MEADOW LARK DRIVE | | E Telephone number (858) 569-2019 | |
| | City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92123 | | G Gross receipts \$ 9,112,866. | |
| | F Name and address of principal officer: KELLY DOUGLAS SAME AS C ABOVE | | H(a) Is this a group return for subordinates? Yes X No H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions H(c) Group exemption number ▶ | |
| I Tax-exempt status: X 501(c)(3) 501(c) () ◀ (insert no.) 4947(a)(1) or 527 | | | | |
| J Website: ▶ WWW.SPEAKUPNOW.ORG | | | | |
| K Form of organization: X Corporation Trust Association 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 <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 | 27 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 27 |
| | 5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) | 5 | 83 |
| | 6 Total number of volunteers (estimate if necessary) | 6 | 1379 |
| | 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 5,396,585. | Current Year 7,768,103. |
| | 9 Program service revenue (Part VIII, line 2g) | 0. | 0. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 20,710. | 24,125. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 2,120,215. | 754,067. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 7,537,510. | 8,546,295. |
| | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 109,818. | 78,888. |
| Expenses | 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) | 4,646,851. | 4,848,834. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 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. | 1,195,173. |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 5,953,413. | 6,122,895. |
| Net Assets or Fund Balances | 19 Revenue less expenses. Subtract line 18 from line 12 | 1,584,097. | 2,423,400. |
| | 20 Total assets (Part X, line 16) | Beginning of Current Year 4,138,283. | End of Year 8,260,929. |
| | 21 Total liabilities (Part X, line 26) | 508,132. | 2,136,880. |
| | 22 Net assets or fund balances. Subtract line 21 from line 20 | 3,630,151. | 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 | | Date | | |
| | ANDREA PAYNE MOSER, TREASURER Type or print name and title | | | | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check if self-employed | PTIN |
| | RICHARD HOTZ | | 03/17/22 | <input type="checkbox"/> | P00452784 |
| Preparer Use Only | Firm's name ▶ | Firm's EIN ▶ | | | |
| | CONSIDINE & CONSIDINE | 95-2694444 | | | |
| | Firm's address ▶ | Phone no. | | | |
| | 8989 RIO SAN DIEGO DRIVE, SUITE 250 SAN DIEGO, CA 92108-1604 | 619.231.1977 | | | |

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

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

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 ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 4,800,696. 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

| | <u>2021</u> | <u>2020</u> |
|---------------------------------------|----------------------------|----------------------------|
| 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><u>6,124,049</u></u> | <u><u>3,630,151</u></u> |
| TOTAL LIABILITIES AND NET ASSETS | <u><u>\$ 8,260,929</u></u> | <u><u>\$ 4,138,283</u></u> |

See accompanying notes

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> |

See accompanying notes

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 <u>RESTRICTIONS</u> | WITH DONOR <u>RESTRICTIONS</u> | <u>TOTAL</u> |
|---|---|--------------------------------------|---------------------|
| 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) | 870,200 | - | 870,200 |
| | <u>7,619,516</u> | <u>101,268</u> | <u>7,720,784</u> |
| 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 | 844,609 | - | 844,609 |
| | <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 | <u>1,816,928</u> | <u>241,991</u> | <u>2,058,919</u> |
| NET ASSETS, ENDING | <u>\$ 3,391,023</u> | <u>\$ 239,128</u> | <u>\$ 3,630,151</u> |

See accompanying notes

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

Page 8

| | PROGRAM SERVICES | MANAGEMENT AND GENERAL | FUNDRAISING | TOTAL |
|--|---------------------|---------------------------|-------------------|---------------------|
| 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 | 40,375 | 2,013 | 4,392 | 46,780 |
| TOTAL EXPENSES | 4,882,452 | 422,491 | 970,836 | 6,275,779 |
| Less: Direct benefits to donors at special events included in revenue | - | - | (126,227) | (126,227) |
| 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

Page 9

| | <u>2021</u> | <u>2020</u> |
|--|----------------------------|----------------------------|
| CASH FLOWS 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 | 532,554 | 6,630 |
| | <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> |
| | 375,289 | 129,145 |
| 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><u>\$ 5,658,129</u></u> | <u><u>\$ 2,880,811</u></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**

Page 10

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.

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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.

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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 |
| | <u>\$ 86,325</u> | <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.

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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.

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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:

| | <u>2021</u> | <u>2020</u> |
|-------------------|---------------------|---------------------|
| 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> |

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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.

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| | 2021 Level 1 | 2021 Level 2 | 2021 Level 3 | 2021 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 Level 1 | 2020 Level 2 | 2020 Level 3 | 2020 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 June 30, 2020 | Additions | Disposals | Balance 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 | | | | <u>(548,747)</u> |
| | | | | <u>\$ 151,794</u> |

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

| | Balance June 30, 2019 | Additions | Disposals | Balance 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 | | | | <u>(498,826)</u> |
| | | | | <u>\$ 147,955</u> |

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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.

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NOTE 11 SPECIAL EVENTS

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

| | 2021 | 2020 |
|-----------------------------|---------------------|---------------------|
| Revenue | | |
| Starry starry night | \$ 1,272,750 | \$ 1,177,689 |
| Wine, women, and shoes | - | 275,016 |
| Fostering hope golf classic | 185,422 | - |
| Other fundraisers | 21,993 | 89,098 |
| | <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 | 2,761 | 28,526 |
| | <u>117,714</u> | <u>291,788</u> |
| | <u>\$ 1,362,451</u> | <u>\$ 1,250,015</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.

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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 | 287,550 |
| | <u>\$ 1,017,846</u> |

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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.

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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> |

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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> |

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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 | 57,234 | 55,079 |
| | <u>\$ 150,053</u> | <u>\$ 104,131</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 | 141,110 | 106,275 |
| | <u>5,783,635</u> | <u>3,497,298</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 | 62,172 | - |
| | <u>481,524</u> | <u>239,128</u> |
| | <u>\$ 6,265,159</u> | <u>\$ 3,736,426</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**

Page 24

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) | - |
| | <u>(481,524)</u> | <u>(239,128)</u> |
| Financial assets available to meet general expenditures within one year | <u>\$ 7,476,006</u> | <u>\$ 3,693,167</u> |

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 | | Total # of people served: 585 | Amount Requested: \$5000 |
| Date Submitted: 6/6/2022 | | Total # of San Marcos residents served: 50 | |
| Non-Profit Organization Name and Address, Website | | Contact Person – Name, Title & Phone, email | |
| Kids' Turn San Diego 4909 Murphy Canyon Rd, Suite 515 San Diego, CA 92123 https://kidsturnsd.org/ | | Cindy Grossman Executive Director 619-615-6289 (direct)/619-203-0906 (cell) cindyg@kidsturnsd.org | |
| <p><u>Briefly</u> describe your request for funds (to be expanded upon in narrative for regular grant):</p> <p>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.</p> | | | |
| <p><u>Briefly</u> describe the significance of your request to the San Marcos community:</p> <p>The Founder of Kids' Turn San Diego (KTSD) made a commitment to the community back in 1996 that all families must pay something for our Family Workshop program and that KTSD 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.</p> | | | |
| Please attach the following items. Both Mini-Grant & Regular: <ol style="list-style-type: none"> Budget for request (use SMCF Budget Worksheet) Annual Operating budget for the organization or unit Federal & State Tax ID numbers Board of Directors listing with affiliations 5. Regular Grants Only: <ol style="list-style-type: none"> 1-2 page narrative First 2 pages of Federal 990 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 | Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) ▶ Do not enter social security numbers on this form as it may be made public. ▶ Go to www.irs.gov/Form990 for instructions and the latest information. | OMB No. 1545-0047 2020 Open to Public Inspection | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|---|--|--------------|--|--------------------------|--|--|----------|---|---|---------|---------|---|---------|---------|---|----------|----------|--|----------|----------|---|--------|---------|
| Department of the Treasury Internal Revenue Service | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A For the 2020 calendar year, or tax year beginning 2020 , and ending 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 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 G Gross receipts \$ 344,789. | | | | | | | | | | | | | | | | | | | | | | | | |
| F Name and address of principal officer: 1 SAME AS C ABOVE | | H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. | | | | | | | | | | | | | | | | | | | | | | | | |
| 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(c) Group exemption number ▶ | | | | | | | | | | | | | | | | | | | | | | | | |
| J Website: ▶ WWW.KIDSTURNSD.ORG | | | | | | | | | | | | | | | | | | | | | | | | | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ | | L Year of formation: 1996 M State of legal domicile: CA | | | | | | | | | | | | | | | | | | | | | | | | |
| Part I Summary | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: <u>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.</u> | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 Number of voting members of the governing body (Part VI, line 1a)..... | 7 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b)..... | 7 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)..... | 21 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 6 Total number of volunteers (estimate if necessary)..... | 8 | | | | | | | | | | | | | | | | | | | | | | | | |
| | 7a Total unrelated business revenue from Part VIII, column (C), line 12..... | 0. | | | | | | | | | | | | | | | | | | | | | | | | |
| | 7b Net unrelated business taxable income from Form 990-T, Part I, line 11..... | 0. | | | | | | | | | | | | | | | | | | | | | | | | |
| Revenue | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">Prior Year</th> <th style="text-align: right;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h).....</td> <td style="text-align: right;">142,722.</td> <td style="text-align: right;">179,325.</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g).....</td> <td style="text-align: right;">171,431.</td> <td style="text-align: right;">149,009.</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d).....</td> <td style="text-align: right;">1,394.</td> <td style="text-align: right;">2,294.</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).....</td> <td style="text-align: right;">13,498.</td> <td style="text-align: right;">14,161.</td> </tr> <tr> <td>12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12).....</td> <td style="text-align: right;">329,045.</td> <td style="text-align: right;">344,789.</td> </tr> </tbody> </table> | | | Prior Year | Current Year | 8 Contributions and grants (Part VIII, line 1h)..... | 142,722. | 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. | | | | | | |
| | Prior Year | Current Year | | | | | | | | | | | | | | | | | | | | | | | | |
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| Expenses | <table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td>13 Grants and similar amounts paid (Part IX, column (A), lines 1-3).....</td> <td></td> <td></td> </tr> <tr> <td>14 Benefits paid to or for members (Part IX, column (A), line 4).....</td> <td></td> <td></td> </tr> <tr> <td>15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).....</td> <td style="text-align: right;">214,624.</td> <td style="text-align: right;">233,095.</td> </tr> <tr> <td>16a Professional fundraising fees (Part IX, column (A), line 11e).....</td> <td></td> <td></td> </tr> <tr> <td>b Total fundraising expenses (Part IX, column (D), line 25) ▶ 25,252.</td> <td></td> <td></td> </tr> <tr> <td>17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e).....</td> <td style="text-align: right;">105,790.</td> <td style="text-align: right;">95,929.</td> </tr> <tr> <td>18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25).....</td> <td style="text-align: right;">320,414.</td> <td style="text-align: right;">329,024.</td> </tr> <tr> <td>19 Revenue less expenses. Subtract line 18 from line 12.....</td> <td style="text-align: right;">8,631.</td> <td style="text-align: right;">15,765.</td> </tr> </tbody> </table> | | 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)..... | | | 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. |
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| 16a Professional fundraising fees (Part IX, column (A), line 11e)..... | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Net Assets or Fund Balances | <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">Beginning of Current Year</th> <th style="text-align: right;">End of Year</th> </tr> </thead> <tbody> <tr> <td>20 Total assets (Part X, line 16).....</td> <td style="text-align: right;">75,307.</td> <td style="text-align: right;">126,390.</td> </tr> <tr> <td>21 Total liabilities (Part X, line 26).....</td> <td style="text-align: right;">40,056.</td> <td style="text-align: right;">73,034.</td> </tr> <tr> <td>22 Net assets or fund balances. Subtract line 21 from line 20.....</td> <td style="text-align: right;">35,251.</td> <td style="text-align: right;">53,356.</td> </tr> </tbody> </table> | | | Beginning of Current Year | End of Year | 20 Total assets (Part X, line 16)..... | 75,307. | 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. | | | | | | | | | | | | |
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| Part II Signature Block | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sign Here | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;"> CINDY GROSSMAN Type or print name and title </td> <td style="width:40%;"> 11/15/2021 Date EXECUTIVE DIRECTOR </td> </tr> </table> | | CINDY GROSSMAN Type or print name and title | 11/15/2021 Date EXECUTIVE DIRECTOR | | | | | | | | | | | | | | | | | | | | | | |
| CINDY GROSSMAN Type or print name and title | 11/15/2021 Date EXECUTIVE DIRECTOR | | | | | | | | | | | | | | | | | | | | | | | | | |
| Paid Preparer Use Only | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;"> Print/Type preparer's name ADRIAN GONZALEZ </td> <td style="width:20%;"> Preparer's signature </td> <td style="width:10%;"> Date </td> <td style="width:10%;"> Check <input checked="" type="checkbox"/> if self-employed </td> <td style="width:30%;"> PTIN P09718971 </td> </tr> <tr> <td colspan="3"> Firm's name ▶ TAX OFFICE Firm's address ▶ 3800 OCEANSIDE BLVD OCEANSIDE, CA 92056 </td> <td colspan="2"> Firm's EIN ▶ 84-0079710 Phone no. 760-726-7628 </td> </tr> </table> | | Print/Type preparer's name ADRIAN GONZALEZ | Preparer's signature | Date | Check <input checked="" type="checkbox"/> if self-employed | PTIN P09718971 | Firm's name ▶ TAX OFFICE Firm's address ▶ 3800 OCEANSIDE BLVD OCEANSIDE, CA 92056 | | | Firm's EIN ▶ 84-0079710 Phone no. 760-726-7628 | | | | | | | | | | | | | | | |
| Print/Type preparer's name ADRIAN GONZALEZ | Preparer's signature | Date | Check <input checked="" type="checkbox"/> if self-employed | PTIN P09718971 | | | | | | | | | | | | | | | | | | | | | | |
| Firm's name ▶ TAX OFFICE 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..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BAA For Paperwork Reduction Act Notice, see the separate instructions. | | | | | | | | | | | | | | | | | | | | | | | | | | |

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

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 priorForm 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 250,468. including grants of \$) (Revenue \$)

SEE SCHEDULE O

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

SEE SCHEDULE O

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 ▶ 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 | 8,096 | 16,315 | (8,219) |
| Other Current Assets | | | |
| PayPal Clearing Account | 0 | 395 | (395) |
| Prepaid Expenses | 3,120 | 5,509 | (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 | 4,502 | (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> | \$ <u>220,000</u> |
| <u>Family Workshop Tuition Reduction Scholarships</u> | \$ <u>-49,000*</u> |
| <u>Counseling Program Supplies</u> | \$ <u>750</u> |
| <u>Family Workshop Facility Use Fees</u> | \$ <u>2,949</u> |
| <u>Payroll and Benefits for Program Staff, Group Leaders and Counselors</u> | \$ <u>218,525**</u> |
| <u>Zoom/Mileage Reimbursement</u> | \$ <u>6,210</u> |
| <u>Family Workshop Program Supplies</u> | \$ <u>5,621</u> |
| <u>Office Rent (90% or total cost)</u> | \$ <u>18,005</u> |
| <u>Office Phone (90% of total cost)</u> | \$ <u>637</u> |
| <u>Internet/website (90% of total expense)</u> | \$ <u>1,544</u> |
| <u>Translation Services (primarily Spanish, may include ASL and other languages)</u> | \$ <u>6,000</u> |
| <u>Workshop Curriculum printing and mailing</u> | \$ <u>5,435</u> |

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