SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

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

SAN MARCOS COMMUNITY FOUNDATION
BOARD MEETING AGENDA

Tuesday, November 15, 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. 3137. Notification 48 hours in advance will enable the City to make reasonable arrangements to ensure accessibility to this meeting. Assisted listening devices are available for the hearing impaired. Please see the Board Secretary if you wish to use this device.

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

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

Meeting Schedule: Regular San Marcos Community Foundation 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 Meetings of August 16, 2022 and September 6, 2022; and SMCF GFC Meetings of October 12, 2022 and November 9, 2022.
   Recommendation: **CONSIDER/APPROVE**

NEW BUSINESS

3. **PRESIDENT'S REPORT**
   a. SMCF Advisory Board Update

b. Consideration of attendance at grantee events and activities of our memberships
c. COVID-19 Nonprofit Community Grant Program Update
Recommendation: **DISCUSSION AND DIRECTION**

4. SMCF GRANT PROCESSING BY JEWISH COMMUNITY FOUNDATION
Resolution No. 2022-27 **–** Grant application and payment processing to be administered by the Jewish Community Foundation.
Recommendation: **CONSIDER/APPROVE**

5. 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. 2022-28 – Fall Quarter Grants
Recommendation: **CONSIDER/APPROVE**

OLD BUSINESS

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

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

ITEMS FOR THE GOOD OF THE ORDER

8. MISCELLANEOUS
Selection of next quarter's Grant Funding Subcommittee

9. ADJOURNMENT

AFFIDAVIT OF POSTING

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

I, Phil Scollick, hereby certify that I caused the posting of this Agenda in the glass display case at the north entrance of City Hall and on the City website on Friday, November 11, 2022, prior to 5:30 pm.

Phil Scollick, Recording Secretary

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

MINUTES

REGULAR MEETING OF THE SAN MARCOS COMMUNITY FOUNDATION BOARD

Tuesday, August 16, 2022

Virtual Meeting

CALL TO ORDER: Board President Lukoff postponed the meeting to a future date due to a lack of quorum.

ROLL CALL:

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

ALSO PRESENT: Board Secretary Phil Scollick.

ADJOURNMENT

Meeting adjourned to a future date.

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COLLEEN LUKOFF, BOARD PRESIDENT
SAN MARCOS COMMUNITY FOUNDATION

ATTEST:

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PHIL SCOLLICK, RECORDING SECRETARY
CITY OF SAN MARCOS

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

MINUTES

REGULAR MEETING OF THE SAN MARCOS COMMUNITY FOUNDATION BOARD

Tuesday, September 6, 2022

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

ROLL CALL:

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

ALSO PRESENT: Board Secretary Phil Scollick.

CONSENT CALENDAR

1. **WAIVER OF TEXT** – Waived

2. **APPROVAL OF MINUTES** - SMCF Board Meeting of May 17, 2022 and SMCF GFC Meetings of July 13, 2022 and August 10, 2022.

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

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

ORAL COMMUNICATIONS –
There were no public comments.

NEW BUSINESS

3. **PRESIDENT'S REPORT**

   a. Welcome New Boardmembers and introductions of Claudia Loeber.
   b. Thanks to former Boardmember Chalmers
   c. SMCF Advisory Board Update
   d. COVID-19 Nonprofit Community Grant Program update received – Over $1 million donated. List is available to the board.

4. **SMCF GRANT FUNDING COMMITTEE RECCOMENDATION**
   Quarterly Funding Recommendation to the SMCF Board for Deliberation.

   (a) Grant Funding Update – Fiscal Year 2022/2023
   (b) Winter Funding Recommendation Worksheet
   (c) Resolution No. 2021-26 – Summer Quarter Grants

MOVED BY BOARDMEMBER GENDEL, SECONDED BY BOARDMEMBER THOMPSON TO APPROVE RESOLUTION NO. 2021-26.

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

OLD BUSINESS

5. **STRATEGIC PLAN**
   Updated provided by Boardmembers Gendel and Lukoff

6. **PROMOTIONAL AND FUNDRAISING ACTIVITIES/IDEAS**

   - Discussed future promotional and fundraising ideas and providing news releases to promote the SMCF granting program and fundraising efforts.

ITEMS FOR THE GOOD OF THE ORDER

7. **MISCELLANEOUS**
   Select Boardmembers Lukoff, Loeber and Ahmed for next quarter's Grant Funding Subcommittee.

8. **ADJOURNMENT**

BY CONSENSUS THE BOARD ADJOURNED THE MEETING.

Meeting adjourned at 7:01 p.m.

COLLEEN LUKOFF, BOARD PRESIDENT
SAN MARCOS COMMUNITY FOUNDATION

ATTEST:

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

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PHIL SCOLLICK, RECORDING SECRETARY
CITY OF SAN MARCOS

MINUTES

SAN MARCOS COMMUNITY FOUNDATION GRANT FUNDING SUBCOMMITTEE SPECIAL MEETING

Wednesday, October 12, 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, LOEBER, LUKOFF
ABSENT: BOARD MEMBERS: NONE

NEW BUSINESS

1. **MINI GRANT APPLICATION PROPOSALS** – Consider two proposals from non-profit organization requesting Foundation funds.

1	Burn Institute	Fire Safe Kids	250	Fire Safe Kids program, a 30-minute interactive presentation by a Burn Institute staff member	$ 1,500
2	ESCOKIDOS	Family services	20	Assist families needs for trauma-informed care, food and housing security, and medical and mental health support	$ 1,500

2. **REGULAR GRANT APPLICATION PROPOSALS** – Consider eight proposals from non-profit organizations requesting Foundation funds.

1	BIPOC Support Foundation	Explore Next Door Youth Enrichment Summer Camp San Marcos	50	Explore Next Door Youth Enrichment Programs provide underserved youth ages 8-14 with behavioral health tools, personal development	$9,775
2	Casa de Amparo	Casa Kids Campus	94	enhanced prosocial and therapeutic activities	$10,000
3	Interfaith Community Services	TrueCare (San Marcos) Program Manager	21	Supporting an Interfaith Case Manager Position	$10,000

4	Jacob and Cushman North County Food Bank	Emergency Food Relief	5000	Purchase of approximately 16,000 pounds of nutritious fresh produce	$3,000
5	San Diego Children's Discovery Museum	Virtual Education Workshops for Low-Income Schools and Children in San Marcos	800	Mobile Children's Museum educational workshops to five schools in need of supplemental STEM programming support identified by San Marcos Unified School District (SMUSD.)	$6,675
6	North County Health Project, Inc., d.b.a TrueCare	Uncompensated Care	111	Uncompensated Care program therefore covers these bundled visits so low-income, uninsured individuals and families can receive the care they seek	$5,000
7	Twin Oaks Elementary School PTO	STEM I Programs	627	STEM-based learning opportunity to bring 'Mad Science' events into our school to showcase science to our TK, K, and 1st thru 5th grade students	$10,000
8	Urban Corps of San Diego County	Ice Machine and Stove	20	To pay an ice machine and stove to finish up the Corps member kitchen	$4,598

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 Grant Funding Committee will be November 9, 2022 and SMCF Board of Directors is scheduled for Tuesday, November 15, 2022.

ADJOURNMENT

THE BOARD BY CONSENSUS ADJOURNED THE MEETING AT 6:49 PM.

Colleen Lukoff, Board President

ATTEST:

Phillip Scollick, Recording Secretary

SAN MARCOS
DISCOVER LIFE'S POSSIBILITIES

MINUTES

SAN MARCOS COMMUNITY FOUNDATION GRANT FUNDING SUBCOMMITTEE SPECIAL MEETING

Wednesday, November 9, 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, LOEBER, LUKOFF
ABSENT: BOARD MEMBERS: NONE

NEW BUSINESS

1. **MINI GRANT APPLICATION PROPOSALS** – Consider two proposals from non-profit organization requesting Foundation funds.

1	Burn Institute	Fire Safe Kids	250	Fire Safe Kids program, a 30-minute interactive presentation by a Burn Institute staff member	$ 1,500
2	ESCOKIDOS	Family services	20	Assist families needs for trauma-informed care, food and housing security, and medical and mental health support	$ 1,500
3	Boys & Girls Club SM	Gameroom Refresh	800	upgrade the games and activities available at its main Clubhouse	$ 1,500
4	The Escondido Creek Conservancy	Photo Contest	30,000	funds to have each category's winner professionally printed to properly display their art for the entire community to enjoy as they visit the Elfin Forest Interpretive Center	$ 1,500

2. **REGULAR GRANT APPLICATION PROPOSALS** – Consider eight proposals from non-profit organizations requesting Foundation funds.

1	BIPOC Support Foundation	Explore Next Door Youth Enrichment Summer Camp San Marcos	50	Explore Next Door Youth Enrichment Programs provide underserved youth ages 8-14 with behavioral health tools, personal	$9,775

				development	
2	Casa de Amparo	Casa Kids Campus	94	enhanced prosocial and therapeutic activities	$10,000
3	Interfaith Community Services	TrueCare (San Marcos) Program Manager	21	Supporting an Interfaith Case Manager Position	$10,000
4	Jacob and Cushman North County Food Bank	Emergency Food Relief	5000	Purchase of approximately 16,000 pounds of nutritious fresh produce	$3,000
5	San Diego Children's Discovery Museum	Virtual Education Workshops for Low-Income Schools and Children in San Marcos	800	Mobile Children's Museum educational workshops to five schools in need of supplemental STEM programming support identified by San Marcos Unified School District (SMUSD.)	$6,675
6	North County Health Project, Inc., d.b.a TrueCare	Uncompensated Care	111	Uncompensated Care program therefore covers these bundled visits so low-income, uninsured individuals and families can receive the care they seek	$5,000
7	Twin Oaks Elementary School PTO	STEM I Programs	627	STEM-based learning opportunity to bring 'Mad Science' events into our school to showcase science to our TK, K, and 1st thru 5th grade students	$10,000
8	Urban Corps of San Diego County	Ice Machine and Stove	20	To pay an ice machine and stove to finish up the Corps member kitchen	$4,598

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 Grant Funding Committee will be November 9, 2022 and SMCF Board of Directors is scheduled for Tuesday, November 15, 2022.

ADJOURNMENT

THE BOARD BY CONSENSUS ADJOURNED THE MEETING AT 6:51 PM.

Colleen Lukoff, Board President

ATTEST:

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Phillip Scollick, Recording Secretary

San Marcos COVID-19 Community Non-Profit Grant Program

Number	Month Issued	Grantee	Residents Served	Award Amount	Grant Program Funds Remaining*
1	September 2021	Boys and Girls Club of San Marcos	800	$50,000	$2,482,500
2	September 2021	Coastal Roots Farm	96	$35,000	$2,447,500
3	September 2021	Feeding San Diego	574	$68,000	$2,379,500
4	September 2021	Hope Through Housing	40	$20,000	$2,359,500
5	September 2021	San Diego Oasis	100	$35,000	$2,324,500
6	September 2021	The San Marcos Promise	5,360	$125,000	$2,199,500
7	September 2021	Twin Oaks High School	1,200	$16,000	$2,183,500
8	September 2021	Wounded Warrior Homes	35	$40,000	$2,143,500
	September 2021 Totals		8,205	$389,000	
9	October 2021	Arc of San Diego	20	$65,000	$2,078,500
10	October 2021	Brother Benno Foundation	69	$30,000	$2,048,500
11	October 2021	Foundation for Senior Wellbeing	250	$10,000	$2,038,500
12	October 2021	Kid's College	200	$35,500	$2,003,000
13	October 2021	Mama's Kitchen	30	$5,000	$1,998,000
14	October 2021	Produce Good	1,000	$18,215	$1,979,785
15	October 2021	Rock Church of San Marcos	1,075	$25,000	$1,954,785
16	October 2021	Women of Promise	120	$10,000	$1,944,785
17	October 2021	San Marcos Prevention Coalition	7,000	$12,000	$1,932,785
	October 2021 Totals		9,764	$210,715	
18	November 2021	A Step Beyond	35	$15,000	$1,917,785
19	November 2021	Adjoin	24	$25,000	$1,892,785
20	November 2021	Carrillo Elementary PTO	38	$5,000	$1,887,785
21	November 2021	Discovery Elementary PTO	145	$6,500	$1,881,285
22	November 2021	Double Peak Music Boosters	56	$7,500	$1,873,785
23	November 2021	Foundation For Women Warriors	24	$15,000	$1,858,785
24	November 2021	Joli Ann Leichtag PTO	380	$18,500	$1,840,285
25	November 2021	Just In Time For Foster Youth	18	$25,000	$1,815,285
26	November 2021	La Mirada Academy PTO	907	$23,650	$1,791,635
27	November 2021	MAAC Project	420	$50,000	$1,741,635

28	November 2021	MANA de North County San Diego	24	$2,200	$1,739,435
29	November 2021	Operation Hope - North County	10	$35,000	$1,704,435
30	November 2021	Paloma Elementary PTO	191	$11,150	$1,693,285
31	November 2021	San Diego Food Bank	160	$40,000	$1,653,285
32	November 2021	San Elijo Elementary PTO	50	$2,500	$1,650,785
33	November 2021	TrueCare	3,000	$40,000	$1,610,785
	1st Half November 2021 Totals		5,482	$322,000.00	
34	November 2021	BIPOC Support Foundation	50	$10,560	$1,600,225
35	November 2021	Casa de Amparo	125	$150,000	$1,450,225
36	November 2021	Friends of Richland Elementary PTO	188	$10,093	$1,440,132
37	November 2021	Girls on the Run	80	$18,400	$1,421,732
38	November 2021	La Jolla Playhouse	400	$10,000	$1,411,732
39	November 2021	Mission Hills HS Parent Association	1,082	$17,000	$1,394,732
40	November 2021	North County Lifeline	250	$62,500	$1,332,232
41	November 2021	Palomar Family Counseling Service	52	$13,424	$1,318,808
42	November 2021	San Diego Children's Discovery Museum	800	$10,000	$1,308,808
43	November 2021	San Marcos High School PTO	2,647	$12,829	$1,295,979
44	November 2021	Unitarian Universalist Refugee/Immigrant	216	$30,000	$1,278,808
	2nd Half November 2021 Totals		10,867	$344,806	
45	December 2021	Community Resource Center	30	$50,000	$1,228,808
46	December 2021	Friends of San Marcos Parks and Recreation	12,000	$50,000	$1,178,808
47	December 2021	Interfaith Community Services	120	$100,000	$1,078,808
48	December 2021	Knob Hill Elementary PTO	279	$15,480	$1,063,328
49	December 2021	La Costa Meadows PTO	15	$1,400	$1,061,928
50	December 2021	San Marcos Elementary PTO	679	$21,800	$1,040,128
51	December 2021	San Marcos Middle School PTO	523	$20,277	$1,019,851
52	December 2021	TERi	350	$80,000	$939,851
53	December 2021	Twin Oaks Elementary PTO	293	$12,000	$927,851
	December 2021 Totals		14,289	$350,957	
54	January 2022	Alzheimer's San Diego	184	$10,000	$917,851
55	January 2022	Burn Institute	1,800	$9,900	$907,951
56	January 2022	Charity Wings/Gather	250	$2,000	$905,951

57	January 2022	Legal Aid Society of San Diego	35	$25,000	$880,951
58	January 2022	Meals on Wheels San Diego County	155	$42,225	$838,726
59	January 2022	San Diego Lab Rats	150	$15,000	$823,726
60	January 2022	San Marcos Youth Baseball	28	$6,100	$817,626
		January 2022 Totals	2,602	$110,225	$707,401
61	Feburary 2022	Cardinal Alliance Parent Organization	192	$15,000	$802,626
62	Feburary 2022	Honorary Deputy Sheriff's Association	50	$24,063	$778,563
63	Feburary 2022	Palomar College Foundation	135	$75,000	$703,563
64	Feburary 2022	San Elijo Middle School Band Boosters	66	$6,500	$697,063
65	Feburary 2022	San Marcos High School Band Boosters	94	$20,000	$677,063
66	Feburary 2022	Support the Enlisted Project (STEP)	16	$10,000	$667,063
		February 2022 Totals	553	$150,563	
67	March 2022	Kids' Turn San Diego	75	$7,500	$659,563
68	March 2022	Empowering Latino Futures	6,000	$25,000	$634,563
69	March 2022	Leap To Success	20	$20,000	$614,563
		March 2022 Totals	6095	$52,500	
70	April 2022	Boys and Girls Club of San Marcos	300	$25,000	$589,563
71	April 2022	Feeding San Diego	510	$74,000	$515,563
72	April 2022	Freedom To Thrive	10	$18,000	$497,563
73	April 2022	Mira Costa College Foundation	175	$75,000	$422,563
74	April 2022	North County LGBTQ Resource Center	60	$13,910	$408,653
75	April 2022	North San Diego County Promise	250	$25,000	$383,653
76	April 2022	The Kids College	250	$33,975	$349,678
77	April 2022	Voices For Children	4	$10,000	$339,678
78	April 2022	Words Alive	125	$30,000	$309,678
		April 2022 Totals	1,684	304,885	
79	May 2022	Hope Through Housing	130	$40,000	$269,678
80	May 2022	San Marcos Elementary PTO	210	$3,000	$266,678
81	May 2022	San Marcos Pop Warner	20	$6,800	$259,878
82	May 2022	TERI, Inc.	7	$30,478	$229,400
83	May 2022	The San Marcos Promise	350	$35,500	$193,900
		May 2022 Totals	717	$115,778	

84	June 2022	CSU San Marcos	60	$22,439	$171,461
85	June 2022	Neighborhood Health Care	3,000	$32,315	$139,146
86	June 2022	Wounded Warrior Homes	43	$35,000	$104,146
		June 2022 Totals	3,103	$89,754	
Approp.				-$379,599	$483,745
87	September 2022	Produce Good	1,100	$20,404	$463,341
88	September 2022	SM High School Band Boosters	220	$10,000	$453,341
89	September 2022	SM High School PTO	2,647	$4,000	$449,341
90	September 2022	TransFamily Support Services	30	$7,500	$441,841
		September 2022 Totals	3,997	$41,904	
		Program Totals Through June 2022	***67,358***	***$2,483,087***	

* Initial amount assumes the upfront fee payment and monthly fees for 12 months for program management.

10/7/2022

San Marcos COVID-19 Community Grants Program
September 2021 - September 2022

Organization	Grant Purpose	Residents Served	Demographic Distribution	Award
A Step Beyond	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
Adjoin	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
Alzheimer's San Diego	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
Arc of San Diego	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
Boys & Girls Club, San Marcos	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 disproportionally impacted by COVID-19 due to required distance learning.	$25,000
Boys and Girls Clubs San Marcos	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
Brother Benno Foundation	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 that 60% of the area's average monthly income. College students are homeless, extremely low-income, and/or foster youth.	$30,000

Burn Institute	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
Cardinal Alliance Parent Organization	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
Carrillo Elementary PTO	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
Casa de Amparo	To provide critically-needed campus security improvements, specifically fencing and a radio booster sytem. 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
Charity Wings/Gather	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
Coastal Roots Farm	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
Community Resource Center	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

CSU San Marcos	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 infation to meet basic needs.	$22,439
Discovery Elementary PTO	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
Discovery Elementary PTO	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.	$1,650
Double Peak Music Boosters	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
ElderHelp	To make it possible for low-income seniors to remain living independently in their homes. Services will include outreach, case management, and referrals to needed resources.	250	Due to the pandemic, it has been more difficult for low-income seniors to access resources needed to remain living independently. Seniors have experienced increases in isolation, anxiety, and depression. Those served will reside in low-income census tracts.	$15,000
Empowering Latino Futures	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
Feeding San Diego	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

Feeding San Diego	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
Foundation for Senior Wellbeing	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
Foundation for Women Warriors	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
Freedom to Thrive	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
Friends of Richland Elementary PTO	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
Friends of Richland Elementary PTO	To provide funds for STEAM program and materials, counseling support, a teacher's aide, and 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.	$5,500
Friends of San Marcos Parks and Recreation	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

Girls on the Run	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
Honorary Deputy Sheriff's Association	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
Hope through Housing	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
Hope through Housing	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 disproportionally impacted by COVID-19 due to required distance learning.	$40,000
Interfaith Community Services	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
Joli Ann Leichtag Elementary PTO	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
Just in Time for Foster Youth	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

Kid's College	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 that 60% of the area's average monthly income.	$35,500
Kids' Turn San Diego	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
Knob Hill Elementary PTO	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
La Costa Meadows PTO	$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
La Jolla Playhouse	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
La Mirada Academy PTO	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
Leap to Success	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

Legal Aid Society of San Diego	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
MAAC Project	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
Mama's Kitchen	To prepare and provide 2,024 medically-tailored meals to critically-ill San Marcos residents.	30	Most clients earn less that 60% of the local average monthly income and have debilitating illnesses.	$5,000
Mama's Kitchen	To provide home-delivered meals and snacks to clients suffering from diseases such as cancer, HIV-AIDS, Type-2 Diabetes, heart failure, and kidney disease. Meals are tailored for health needs.	56	Clients are suffering from debilitating diseases and homebound. On average, clients earn less than 58% of the area's average income, $1,630/month. 72% of clients are over the age of 60.	$35,000
MANA de North County San Diego	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
MANA de North County San Diego	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.	30	Participants are Latina, 7th grade students and would be the first in their families to attend college. 100% come from families with incomes less than 60% of the area's average monthly income.	$1,250
Meals on Wheels San Diego County	To provide daily, nutritous, 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

Mira Costa College Foundation	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
Mission Hills High School Parent Association	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
Neighborhood Healthcare	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
North County LGBTQ Resource Center	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
North County Lifeline	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
North San Diego County Promise	Funds will be used to encourage Black/African American students to pursue post-secondary education through mentoring, parent counseling and engagement, internships, cultural and career exploration, and teacher connctions.	250	Participants are Black/African American residents of San Marcos and earn less than 60% of the area's average annual income.	$25,000
Operation Hope- North County	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

Paloma Elementary PTO	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
Palomar College Foundation	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
Palomar Family Counseling Service	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
Produce Good	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
Produce Good	To provide 49,500 servings of gleaned fresh fruit and vegetables and food waste prevention education to 1,000 affordable housing residents and 100 youth who participate in San Marcos Boys & Girls Club programs.	1100	Participants will either reside in qualified census tracts or participate in a program located in a qualified census tract. Low income individuals continue to struggle with the economic impacts of the pandemic, including the rise in inflation. Fresh produce has become more expensive and difficult to access.	$20,404
Rock Church, San Marcos Campus	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
Rock Church, San Marcos Campus	To provide families with winter holiday meals, infant formula, blankets, toys, and grocery gift cards.	5000	Services provided in qualified census tract for clients in poverty and many are homeless.	$25,000

San Diego Children's Discovery Museum	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
San Diego Food Bank	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
San Diego Lab Rats	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 Diego Oasis	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
San Elijo Elementary PTO	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
San Elijo Middle School Band Boosters	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
San Marcos Elementary School PTO	$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

San Marcos Elementary School PTO	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
San Marcos High School Band Boosters	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
San Marcos High School Band Boosters	Funds will help cover the cost of individual and small group instrument coaching for students in the San Marcos High School Music Program. Coaches are not school employees.	220	Due to COVID-19 and the rise in inflation, the Band Boosters have seen fundraising support decrease. Instrument coaching is key to enhancing performance. Students' families are unable to cover this cost. At the school, 78% of students reside in San Marcos and 40% are from low-income families earning less than 60% of the area's annual income.	$10,000
San Marcos High School PTO	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 High School PTO	To provide $3,500 for academic department funding and $500 for senior expenses/support.	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.	$4,000
San Marcos Middle School PTO	$10,672 for VIP Program- student achievement incentives; $2,668 for teacher appreciation; $2,668 for books; $2,668 for field trips; $1,601 for support and supplies.	523	Funding recommended (as a % of request) aligns with number of San Marcos-resident students from families earning less than 60% of the area's annual income.	$20,277
San Marcos Prevention Coalition	To educate San Marcos residents regarding the dangers of fentanyl and resources for support, focusing on the lowest income communities and City high schools.	7000	Program will focus on lowest income, census tract neighborhoods and City high schools. Of district students, at least 37% are from socio-economically disadvantaged families, 14% are English Language Learners of immigrant families, 13% have disabilities. Program targets these students.	$12,000

San Marcos Prevention Coalition	To provide a Fentanyl Prevention and Education Campaign through ads, flyers, a billboard, distributing materials through Chamber of Commerce, Palomar College, CSU San Marcos,street fairs, and local businesses. Materials will be written in both Spanish and English.	10000	Project will target low-income, San Marcos residents earning less than 60% of the area's average income. Project will also target Latino residents.	$11,650
San Marcos Pop Warner	Funds will be used to repair and replace football helmets and shoulder pads for this youth football program as well as provide both full and partial program scholarships.	20	Participants will be from families earning less than 60% of the area's average annual income. Youth will exercise and interact socially outside, which has become crucial for health and well-being during the pandemic.	$6,800
San Marcos Youth Baseball	For scholarships to players from low-income families. Five per age group: Shetland (ages 5/6), Pinto (ages 7/8), Mustang (9/10), Bronco (11/12), Pony (13/14) and three Stallions' scholarships (advanced). And for $1,000 for equipment to lend to players in need.	28	Scholarships will be given to players from families earning less than 60% of the area's median income, targeting those residing in qualified census tracts.	$6,100
Support the Enlisted Project (STEP)	Funding is for emergency financial assistance to meet basic needs, including transportation, food, utilities, and household goods.	16	Participants are low-ranking active military, San Marcos residents, all earning less than 60% of the area's annual income.	$10,000
TERI, Inc.	To create an Outdoor Fitness Court on TERI's Campus of Life.	350	Participants have intellectual and developmental disabilities and have incomes below 60% of the area's annual income.	$80,000
TERI, Inc.	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
The Kids College	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

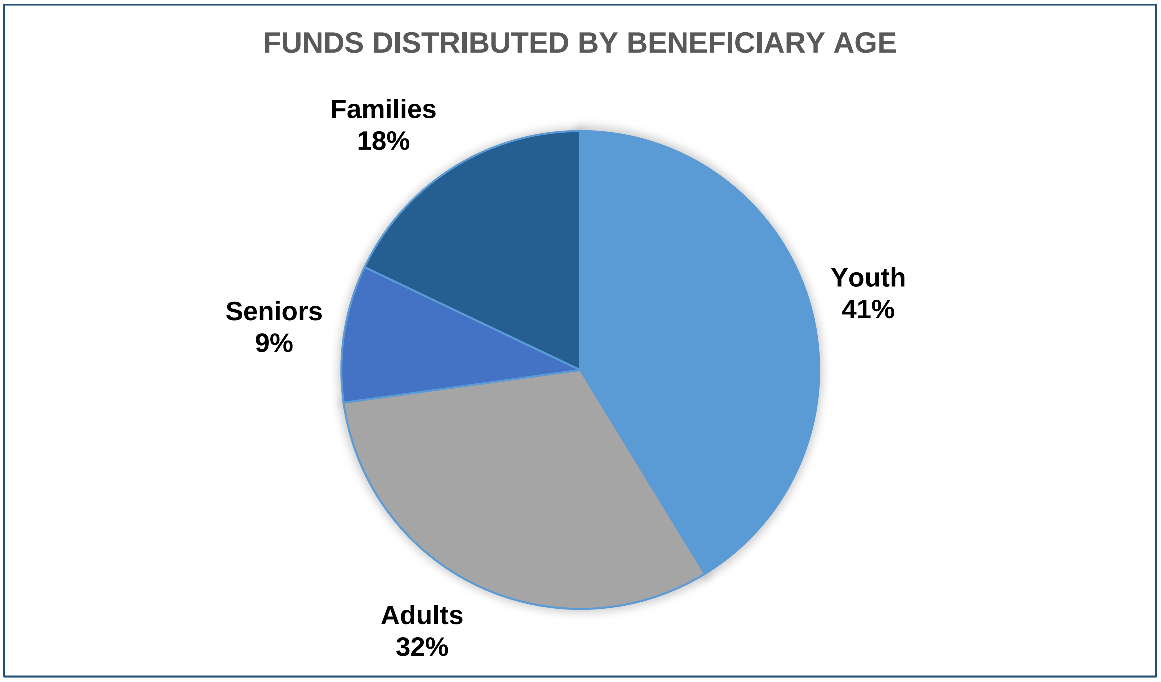
The San Marcos Promise	To purchase technology, materials and equipment for Promise Future Centers at Mission Hills High, San Marcos High, Twin Oaks High. Centers available to all students, alumni and parents, providing academic/career planning, life skills training, and job search assistance.	5360	Of 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
The San Marcos Promise	$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
TransFamily Support Services	To provide community outreach to English and Spanish speakers and supportive interventions aimed at promoting positive mental and behavior health and family relationships for transgender and gender nonbinary youth.	30	The project will serve 10 youth and 20 family members residing in San Marcos and earning less than 60% of the area's annual income. The individual isolation caused by COVID-19 has magnified the mental health and relationship challenges confronting transgender and gender nonbinary youth. Challenges include high rates of depression, suicidal tendencies, and isolation.	$7,500
TrueCare	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
Twin Oaks Elementary School PTO	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
Twin Oaks High School (via San Marcos Promise as fiscal agent)	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
Twin Oaks High School (via San Marcos Promise as fiscal agent)	Twin Oaks supports students in overcoming obstacles to recover academic credits. Administrators created this successful system to award attendance, participation, and achievement. Funds will also be used to assist low-income students in attending the prom.	1200	All students served 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.	$23,000

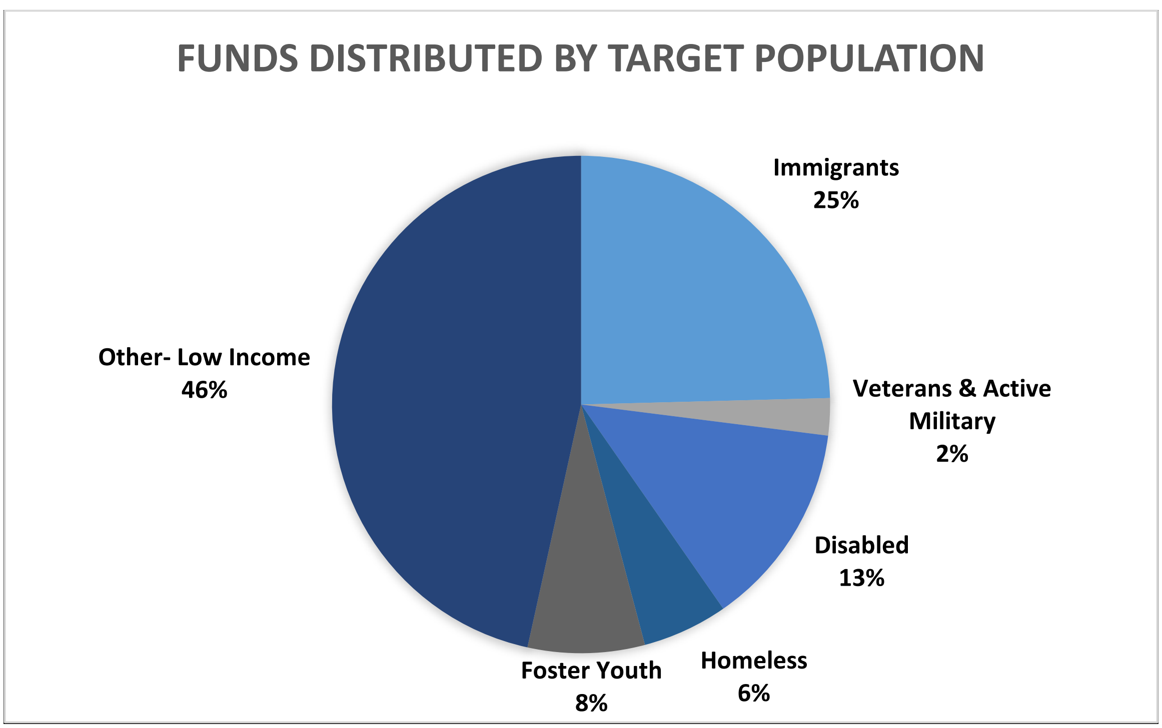
Unitarian Universalist Refugee and Immigrant Services and Education	To provide the immigrant community with information about legal status options, rights, and resources; direct legal services; Emergency Safety Planning; and entrepreneurship education.	216	Immigrants have been disproportionately and 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
Voices for Children	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 experiened 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
Women of Promise	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
Words Alive	For the Read Aloud program, which includes facilitaor 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
Wounded Warrior Homes	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.	$35,000
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		**79,200**		**$2,590,577**

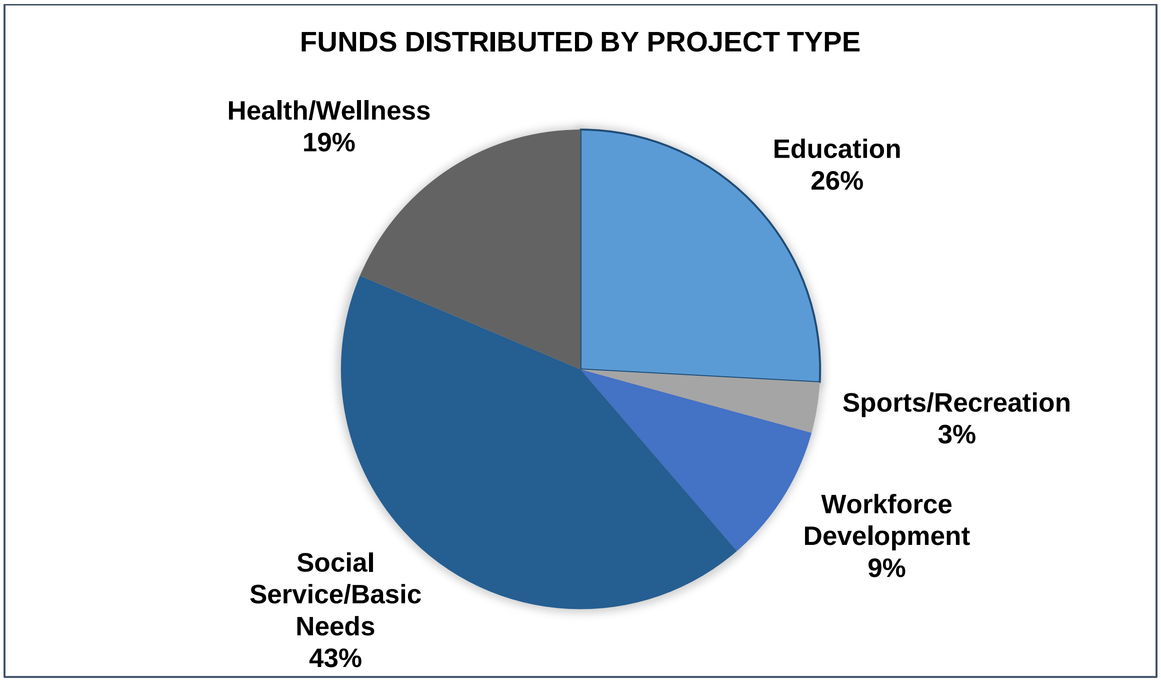
San Marcos COVID-19 Community Grants Program

97 grants totaling $2,590,577 awarded through September 2022

79,200 people served (*duplicated*)






FUNDS DISTRIBUTED BY PROJECT TYPE
Health/Wellness
19%
Education
26%
Sports/Recreation
3%
Workforce
Development
9%
Social
Service/Basic
Needs
43%

SMCF Resolution No. 22-**

A RESOLUTION OF THE BOARD OF THE SAN MARCOS COMMUNITY FOUNDATION AMENDING THE BYLAWS OF THE FOUNDATION RELATIVE TO TIME OF QUARTERLY MEETINGS

WHEREAS, Bylaws for the San Marcos Community Foundation were adopted on October 27, 1987, amended on March 14, 1989, November 21, 1995, August 16, 2005, and November 21, 2006[1]; and

WHEREAS, Article 10 of the San Marcos Community Foundation Bylaws entitled "Amendments" allows the Board of Directors to adopt, amend or repeal the bylaws by an affirmative vote of a majority of the Board of Directors acting as a regular or special meeting of the Board of Directors; and

WHEREAS, the Board of Directors desire to retain an entity outside of the City to perform secretarial and grant administration services on behalf of the corporation.

NOW, THEREFORE, BE IT RESOLVED, that the San Marcos Community Foundation Board of Directors does hereby amend Article 8, Sections 8.8 and 8.10 of the Bylaws to read:

ARTICLE 8. OFFICERS

Section 8.8 Secretary Minutes. The secretary shall keep or cause to be kept, at the corporation's principal office or such other place as the Board may direct, a book of minutes of all meetings, proceedings, and actions of the Board, of committees of the Board. The minutes of meetings shall include the time and place that the meeting was held, whether the meeting was annual, regular, or special, and, if special, how authorized, the notice given, the names of those present at Board and committee meetings, and the number of members present or represented at members' meetings. The secretary shall keep or cause to be kept, at the principal office in California, a copy of the articles of incorporation and bylaws, as amended to date. The City of San Marcos will provide secretarial services and other services as required by the Board to assist the secretary in the performance of his or her duties. Such services shall be provided at no cost to the Board. The Board may retain the services of other individual(s) and/or entities to perform secretarial services on behalf of the corporation, and determine remuneration, if any, for the same.

[1] Bylaws created on October 27, 1987 by City Council Resolution 87-2706, amended on March 14,1989 by City Council Resolution 89-3119, amended on November 21, 1995 by San Marcos Community Foundation Resolution 95-32, amended August 16, 2005 by San Marcos Community Foundation Resolution 05-75, and amended November 21, 2006 by San Marcos Community Foundation Resolution 06-083.

Section 8.10 Chief Financial Officer. The chief financial officer shall keep and maintain, or cause to be kept and maintained, adequate and con-eel books and accounts of the corporation's properties and transactions. The chief financial officer shall send or cause to be given to the Directors such financial statements and reports as are required to be given by law, these bylaws, or by the Board. The books of account shall be open to the inspection by any Director at all reasonable times. The chief financial officer shall ensure that quarterly financial statements are prepared in accordance with standard accounting practices. These financial statements shall be submitted to the manager of the City of San Marcos. The City of San Marcos will provide financial and investment services and other financial and accounting services as required by the Board to assist the chief financial officer in the performance of his or her duties. Such services shall be provided at no cost to the Board. Notwithstanding the foregoing, the Board may retain the services of other qualified and experienced individual(s) and/or entities to perform grant administration services on behalf of the corporation, and determine remuneration, if any, for the same.

PASSED, APPROVED AND ADOPTED by the San Marcos Community Foundation Board of Directors, at a regular meeting thereof, this ** Day of November, 2022 by the following roll call vote:

AYES:

NOES:

ABSENT:

APPROVED:

____

******, President

ATTEST:

____

*****, Secretary

I certify that the foregoing Resolution was duly adopted by the San Marcos Community Foundation Board of Directors on November **, 2022.

Dated:

______________________________ ______________________________

*****, Recording Secretary

AMENDED BY
SMCF RESOLUTION NO. 22-**

BYLAWS OF
SAN MARCOS COMMUNITY FOUNDATION

A California Nonprofit Public Benefit Corporation

ARTICLE 1. NAME

Section 1.1 Name. The name of this corporation is SAN MARCOS COMMUNITY FOUNDATION.

ARTICLE 2. OFFICES

Section 2.1 Principal Office. The principal office of the corporation for the transaction of business is 1 Civic Center Drive, San Marcos, California 92069.

Section 2.2 Change of Location. The Board of Directors ("Board") may change the principal office from one location to another. Any change of location of the principal office shall be noted by the Secretary on these bylaws opposite Section 2.1 or Section 2.1 may be amended to state the new location. The Board may, at any time establish branch or subordinate offices at any place or places where the corporation is qualified to conduct its activities.

ARTICLE 3. PURPOSES AND LIMITATIONS

Section 3.1 General Purpose. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the California Nonprofit Public Benefit Corporation Law for public and charitable purposes.

Section 3.2 Specific Purposes. Within the context of the general purposes stated above, this corporation shall provide financial and other assistance to programs which benefit the City of San Marcos or its residents. Such programs shall include, but not be limited to the following:

(a) Senior programs, including but not limited to programs such as free transportation by van or mini-bus for senior citizens to the senior center, grants for meals-on-wheels.

(b) Children and youth sports, including, but not limited to, funding for athletic equipment and uniforms for youth soccer or other sports and payment of sports-related transportation and initiation fees for students otherwise unable to pay for these programs.

(c) Drug and alcohol abuse prevention including funding for programs to educate youth to prevent abuse of alcohol and drugs, and support for students against drunk driving.

(d) Day care for pre-school and latch-key children.

(e) Support for cultural events or institutions within the City of San Marcos including, but not limited to, Friends of the Library and the Historical Society.

(f) Agencies requesting grant monies from the San Marcos Community Foundation shall be limited to two (2) grant awards per calendar year.

Section 3.3 Prohibitions. This corporation is organized exclusively for charitable purposes within the meaning of §501(c)(3) of the Internal Revenue Code of 1954, as amended, or the corresponding provision of any future United States Internal Revenue Law. Notwithstanding any other provisions of these Articles, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation, and the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal Income Tax under §501(c)(3) of the Internal Revenue Code of 1954, as amended, or the corresponding provision of any future United States Internal Revenue Law, or (b) by a corporation, contributions to which are deductible under §170(c)(2) of the Internal Revenue Code of 1954, as amended, or the corresponding provision of any future United States Internal Revenue Law.

Section 3.4 Limitations

(a) No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and this corporation shall not participate in or intervene in (including publishing or distributing statements) any political campaign on behalf of any candidate for public office.

(b) All corporate property is irrevocably dedicated to the purposes set forth in Sections 3.1 and 3.2, above. No part of the net earnings of this corporation shall inure to the benefit of any of its Directors, creditors, trustees, officers, private shareholders or members, or to individuals.

(c) On the winding up and dissolution of this corporation, after paying or adequately providing for the debts, obligations, and liabilities of the corporation, the remaining assets of this corporation shall be distributed to such organization (or organizations) organized and operated exclusively for charitable purposes which has established its tax-exempt status under §501 (c)(3) or the Internal Revenue Code of 1954, as amended, (or the corresponding provision of any future United Sates Internal Revenue Law), and which has established its tax-exempt status under §23701 (d) of the California Revenue and Taxation Code (or the corresponding section of any future California revenue and tax law).

(d) The corporation will distribute its income for each tax year at such time and in such manner as not to become subject to the tax on undistributed income imposed by §4942 of the Internal Revenue Code of 1954, as amended, or corresponding provisions of any later Federal tax laws.

(e) The corporation will not engage in any act of self-dealing as defined in §494l(d) of the Internal Revenue Code of 1954, as amended, or corresponding provisions of any later Federal tax laws.

(f) The corporation will not retain any excess business holdings as defined in §4943(c) of the Internal Revenue Code of 1954, as amended, or corresponding provisions of any later Federal tax laws.

(g) The corporation will not make any investments in such manner as to subject it to tax under §4944 of the Internal Revenue Code of 1954, as amended, or corresponding provisions of any later Federal tax laws.

(h) The corporation will not make any taxable expenditures as defined in §4945(d) of the Internal Revenue Code or 1954. as amended, or corresponding provisions of any later Federal tax laws.

ARTICLE 4. MEMBERSHIP

Section 4.1 No Members. This corporation shall have no members.

ARTICLE 5. POWERS OF DIRECTORS

Section 5.1 Authority in Board. Subject to the provisions and limitations of the California Nonprofit Public Benefit Corporation Law and any other applicable laws, and subject to any limitations or the articles of incorporation or bylaws, the corporation's activities and affairs shall be managed, and all corporate power shall be exercised, by or under the direction of the Board.

Section 5.2 Specific Powers. Without prejudice to the general powers set forth in Section 5.1 of these bylaws, but subject to the same limitations, the Directors shall have the power to:

(a) Appoint and remove, at the pleasure of the Board, all the corporation's officers, agents and employees; prescribe powers and duties for them that are consistent with the law, with the articles of incorporation, and with these bylaws; fix their compensation, and require from them security for faithful performance of their duties.

(b) Change the principal office or the principal business office in California from one location to another so long as the new location is within the jurisdictional boundaries of the City of San Marcos; cause the corporation to be qualified to conduct its activities in any state, territory, dependency, or country; conduct its activities within or outside California; and designate any place within or outside California for holding any meeting of the Directors.

(c) Adopt and use a corporate seal and alter the forms of the seal.

(d) Borrow money and incur indebtedness on behalf of the corporation and cause to be executed and delivered for the corporation's purposes, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, and other evidence of debt and securities.

(e) To invest and reinvest all or any part of corporate funds in money market accounts, treasury bills, time deposits, checking accounts, savings accounts, bonds, shares of investment trusts and investment companies and common or preferred stock which is publicly traded, or in any other investment which the Board determines is prudent under the circumstances.

(f) To hold securities in the name or the corporation, to vote, give proxies, and pay assessments; to participate in voting trusts, pooling arrangements, foreclosures, reorganizations, consolidations, mergers and liquidations, mid to transfer title as part of any purchase or sale.

(g) To manage, control, grant options on, lease, sell, for cash or on deferred payments, convey, exchange, partition, divide, improve, restore, and repair corporate property.

(h) To initiate or defend, at the expense of the corporation, any litigation relating to the corporation or any property of the corporation the Board considers advisable, and to compromise or otherwise adjust any claims or litigation against or in favor of the corporation.

(i) To carry insurance of the kinds and in the amounts the Board considers advisable, at the expense of the corporation, including errors and omissions insurance for the Directors.

(j) To purchase or lease space for the corporation and to pay for materials, supplies, equipment, furniture, and furnishing on such terms as the Board deems advisable.

ARTICLE 6. APPOINTMENT AND TERM OF DIRECTORS

Section 6.1 Number of Directors. The authorized number of Directors shall be seven (7).

Section 6.2 Quorum. Four (4) members of the Board of Directors shall constitute a quorum for the transaction of business.

Section 6.3 Qualifications. All Directors shall be adults and reside or have a business in the City of San Marcos.

Section 6.4 Restrictions on Interested Persons as Directors. No more than two (2) of the persons serving on the Board may be interested persons. An interested person is (a) any person compensated by the corporation for services rendered to it within the previous twelve (12) months, whether as a full-time or part-lime employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a Director as Director; and (b) any brother, sister, ancestor, decedent, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of such person. However, any violation of the provisions of this paragraph shall not affect the validity or enforceability of any transaction entered into by the corporation. Nothing in this section shall be construed to authorize payment of compensation to any Director for services as Director.

Section 6.5 Appointment of Directors. All Directors of the corporation shall be appointed by the Mayor of the City of San Marcos with City Council concurrence.

Section 6.6 Term of Office. Each Board member shall be appointed to serve for a period of two (2) years. To ensure continuity of Board members, the City Council shall initially appoint three (3) Board members for a three (3) year term, three (3) Board members for a two (2) year term, and three (3) Board members for a one (1) year term. Thereafter all Board members shall serve for a period of two (2) years. Each Director shall hold office until a successor has been designated and qualified. A Board member may be reappointed to any number of consecutive terms.

Section 6.7 Events Causing Vacancy. A vacancy or vacancies on the Board shall exist on the occurrence of the following (a) the death or resignation of any Director; (b) the declaration by resolution of the Board of a vacancy in the office of a Director who has been declared of unsound mind by an order of the court, convicted of a felony, or found by final order or judgment of any court to have breached the duty under Article Three of Chapter Two of the California Nonprofit Public Benefit Corporation Laws; (c) a Director is no longer a resident or business owner within the City of San Marcos.

Section 6.8 Vacancies. Vacancies in the Board of Directors shall be filled by the Mayor of the City of San Marcos, with City Council concurrence. A successor Director so appointed shall serve for the unexpired term of his predecessor.

Section 6.9 Resignations. Except as provided below, any Director may resign by giving written notice to the chairman of the Board, if any, or the secretary of the Board. The resignation shall be effective when notice is given unless it specifies a later time when the resignation will become effective. Except on notice to the Attorney General of California, no Director may resign if the corporation will be left without a duly elected Director or Directors.

Section 6.10 Reduction of Directors. No reduction of the authorized number of Directors shall have the effect of removing any Director before that Director's term of office expires.

Section 6.11 Compensation. The Directors shall receive no compensation for their services as Directors.

ARTICLE 7. DIRECTORS MEETINGS

Section 7.1 Place. Meetings of the Board shall be held at any place within the County of San Diego, California that has been designated by resolution of the Board or in the notice of the meeting, or if not so designated, at the principal office of the corporation.

Section 7.2 Time and Date. The meetings of the Directors shall be on the third Tuesday of the months of February, May, August and November at 6:00 p.m. Notice shall be given of any regular meeting by publication in a newspaper of general circulation throughout San Marcos at least ten (10) calendar days in advance of the meeting. Meeting dates and times may be altered by resolution of the Board of Directors.

Section 7.3 Meetings by Telephone. Any meeting may be held by conference telephone or similar communication equipment as long as all Directors participating in the meeting can hear one another. All such Directors shall be deemed to be present in person at such a meeting.

Section 7.4 Other Regular Meetings. Other regular meetings of the Board may be held with notice at such time and place as the Board may fix from time to time.

Section 7.5 Special Meetings. Special meetings of the Board for any purpose may be called at any time by the chairman of the Board. if any, the president, any vice-president, the secretary, or any two (2) Directors.

Section 7.6 Notice. Notice of the time and place of a special meeting shall be given to each Director by one of the following methods.

(a) By personal delivery of written notice;

(b) By first class mail, postage prepaid;

(c) By telephone, either directly to the Director or to a person at the Director's office who would reasonably be expected to communicate that notice promptly to the Director; or

(d) By telegram, charges prepaid.

All such notices shall be given or sent to the Director's address or telephone number as shown on the records of the corporation.

Section 7.7 Time Requirements. Notices sent by first class mail shall be deposited in the United States mail at least four (4) days before the time set for the meeting. Notices given by personal delivery, telephone. or telegraph shall be delivered, telephoned, or given to the telegraph company at least forty-eight (48) hours before the time set for the meeting.

Section 7.8 Quorum. Four (4) Directors shall constitute a quorum for the transaction of business, except to adjourn. Every action taken or decision made by a majority of the Directors present at a duly held meeting at which a quorum is present shall be the act of the Board, subject to the more stringent provisions of the California Nonprofit Public Benefit Corporation Law, including, without limitation, those provisions relating to (a) approval of contracts or transactions in which a Director has a direct or indirect material financial interest, (b) approval of certain transactions between corporations having common directorships, (c) creation of appointments to committees of the Board, and (d) indemnification of Directors. A meeting at which a quorum is initially present may continue to transact business despite the withdrawal of Directors if any action taken or decision made is approved by at least a majority of the required quorum for that meeting.

Section 7.9 Waiver of Notice. Notice of a meeting need not be given to any Director who, either before or after the meeting, signs a waiver of notice, a written consent to the holding of the meeting, or an approval of the minutes of the meeting. The waiver of notice or consent need not specify the purpose of the meeting. All such waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meetings. Notice of a meeting need not be given to any Director who attends the meeting and does not protest, before or at the commencement of the meeting, the lack of notice to him or her.

Section 7.10 Adjournment. A majority of the Directors present, whether or not a quorum is present, may adjourn any meeting to another time and place.

Section 7.11 Notice of Adjourned Meeting. Notice of the time and place of holding an adjourned meeting need not be given unless the original meeting is adjourned for more than twenty-four (24) hours. Notice of any adjournment to another time and place shall be given, before the lime of the adjourned meeting, to the Directors who were not present at the time of the adjournment.

Section 7.12 Action Without Meeting. Any action that the Board is required or permitted to take may be taken without a meeting if all members of the Board consent in writing to the action; provided, however, that the consent of any Director who has a material financial interest in a transaction to which the corporation is a party and who is an "interested Director" as defined in §5233 of the California Corporations Code shall not be required for approval of the transaction. Such action by written consent shall have the same force and effect as any other validly approved action of the Board. All such consents shall be filed with the minutes of the proceedings of the Board.

Section 7.13 Committees. The Board, by resolution adopted by a majority of the Directors then in office, provided a quorum is present, may create one (1) or more committees, each consisting of two (2) Directors and no persons who are not Directors, to serve at the pleasure of the Board. Appointments to committees of the Board shall be by majority vote of the Directors then in office. The Board may appoint one (1) or more Directors as alternate members of any such committee, who may replace any absent member at any meeting. Any such committee, to the extent provided in the Board resolution, shall have all the authority of the Board, except that no committee, regardless of Board resolution, may:

(a) Take any final action on any matter that, under the California Nonprofit Public Benefit Corporation Law, also required approval of the members or approval of a majority of all members;

(b) Fill vacancies on the Board or on any committee that has the authority of the Board.

(c) Amend or repeal bylaws or adopt new bylaws.

(d) Amend or repeal any resolution of the Board that by its express terms is not so amendable or repealable.

(e) Create any other committees of the Board or appoint the members of committees of the Board.

(f) Approve any contract or transaction to which the corporation is a party and in which one or more of its Directors has a material financial interest, except as special approval is provided for in §5233(d)(3) of the California Corporations Code.

Section 7.14 Advisory Committees. The Board, by resolution adopted by a majority of the Directors then in office, provided a quorum is present, may create one (1) or more Advisory Committees to serve at the pleasure of the Board. The Advisory Committees will be comprised of persons who are not Directors but whose involvement will increase the Foundation's standing in, and understanding of, the community. Each Advisory Committee member is expected to:

(a) Be willing to have their name be associated with the San Marcos Community Foundation in written materials, and on the website.

(b) Provide frank and helpful input about community needs and emerging trends potentially impacting San Marcos and its residents.

(c) Be available for occasional phone or face-to-face discussion about the San Marcos Community Foundation's needs and offer advice and counsel.

(d) Speak favorably about the Foundation to community members as appropriate.

(e) Sign letters of support to individuals or entities as appropriate.

(f) Participate in the annual Advisory Committee meeting.

Section 7.15 Meetings and Actions of Committees. Meetings and actions of committees of the Board shall be governed by, held, and taken in accordance with the provisions of these bylaws concerning meetings and other Board actions, except that the time for regular meetings of such committees and the calling of special meetings of such committees may be determined either by Board resolution or, if there is none, by resolution of the committee of the Board. Minutes of each meeting of any committee of the Board shall be kept and shall be filed with the corporation records. The Board may adopt rules for the government of any committee, provided they are consistent with these bylaws or, in the absence of rules adopted by the Board, the committee may adopt such rules.

ARTICLE 8. OFFICERS

Section 8.1 Officers. The officers of the corporation shall be a president, a secretary, and a chief financial officer. The corporation may also have, at the Board's discretion, a chairman of the Board, one or more vice-presidents, one or more assistant secretaries, and such other officers as may be appointed in accordance with Section 8.3 of these bylaws. Any number of offices may be held by the same person, except that neither the secretary nor the chief financial officer may serve concurrently as either the president or the chairman of the Board. The officers of the corporation shall receive no compensation for their services lo the corporation.

Section 8.2 Election of Officers. The officers of the corporation, except those appointed under Section 8.3 of these bylaws, shall be chosen annually by the Board and shall serve at the pleasure of the Board, subject to the rights, if any, of any officer under any contract of employment.

Section 8.3 Removal of Officers. Without prejudice to any rights of an officer under any contract of employment, any officer may be removed with or without cause by the Board and also, if the officer was not chosen by the Board, by any officer on whom the Board may confer the power of removal.

Section 8.4 Resignation of Officers. Any officer may resign at any time by giving notice to the corporation. The resignation shall take effect as of the date the notice is received or at any later time specified in the notice and, unless otherwise specified in the notice, the resignation need not be accepted to be effective. Any resignation shall be without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party.

Section 8.5 Vacancies in Office. A vacancy in any office resulting from death, resignation, removal, disqualification, or any other cause shall be filled in the manner prescribed in these bylaws for regular appointments to that office, provided, however, that vacancies need not be filled on annual basis.

Section 8.6 President. The president shall be the general manager of the corporation and shall supervise, direct, and control the corporation's activities, affairs, and officers. The president shall preside at all Board meetings. The president shall have such other powers and duties as the Board, or the bylaws, may prescribe.

Section 8.7 Vice-Presidents. If the president is absent or disabled, the vice-presidents, if any, in order of their rank as fixed by the Board, or, if not ranked, a vice-president designated by the Board, shall perform all duties of the president. When so acting, a vice-president shall have all powers of and be subject to all restrictions on the president. The vice-presidents shall have such other powers and perform such other duties as the Board or the bylaws may prescribe.

Section 8.8 Secretary Minutes. The secretary shall keep or cause to be kept, at the corporation's principal office or such other place as the Board may direct, a book of minutes of all meetings, proceedings, and actions of the Board, of committees of the Board. The minutes of meetings shall include the time and place that the meeting was held, whether the meeting was annual, regular, or special, and, if special, how authorized, the notice given, the names of those present at Board and committee meetings, and the number of members present or represented at members' meetings. The secretary shall keep or cause to be kept, at the principal office in California, a copy of the articles of incorporation and bylaws, as amended to date. The City of San Marcos will provide secretarial services and other services as required by the Board to assist the secretary in the performance of his or her duties. Such services shall be provided at no cost to the Board. The Board may retain the services of other individual(s) and/or entities to perform secretarial services on behalf of the corporation, and determine remuneration, if any, for the same.

Section 8.9 Other Secretarial Duties. The secretary shall give, or cause to be given, notice of all meetings of the Board and of committees of the Board required by these bylaws to be given. The secretary shall keep the corporate seal in safe custody and shall have such other powers and perform such other duties as the Board or the bylaws may prescribe.

Section 8.10 Chief Financial Officer. The chief financial officer shall keep and maintain, or cause to be kept and maintained, adequate and con-eel books and accounts of the corporation's properties and transactions. The chief financial officer shall send or cause to be given to the Directors such financial statements and reports as are required to be given by law, these bylaws, or by the Board. The books of account shall be open to the inspection by any Director at all reasonable times. The chief financial officer shall ensure that quarterly financial statements are prepared in accordance with standard accounting practices. These financial statements shall be submitted to the manager of the City of San Marcos. The City of San Marcos will provide financial and investment services and other financial and accounting services as required by the Board to assist the chief financial officer in the performance of his or her duties. Such services shall be provided at no cost to the Board. Notwithstanding the foregoing, the Board may retain the services of other qualified and experienced individual(s) and/or entities to perform grant administration services on behalf of the corporation, and determine remuneration, if any, for the same.

Section 8.11 Money and Valuables. The chief financial officer shall deposit, or cause to be deposited, all money and other valuables in the name and to the credit of the corporation with such depositories as the Board may designate, shall disburse the corporation's funds as the Board may order, shall render to the president, chairman of the Board, if any, and the Board, when requested, an account of all transactions as chief financial officer and of the financial condition of the corporation, and shall have such other powers and perform such other duties as the Board or the bylaws may prescribe.

Section 8.12 Bond. If required by the Board, the chief financial officer shall give the corporation a bond in the amount and with the surety or sureties specified by the Board for faithful performance of the duties of the office and for restoration to the corporation of all of its books, papers, vouchers, money, and other property of every kind in the possession or under the control of the chief financial officer on his or her death, resignation, retirement, or removal from office.

Section 8.13 Indemnity. To the fullest extent permitted by law, this corporation shall indemnify its Directors, officers. employees, and other persons described in §5238(a) of the California Corporations Code, including persons formerly occupying any such position, against all expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred by them in connection with any "proceeding", as that term is used in that section, and including an action by or in the right of the corporation, by reason of the fact that the person is or was a person described in that section. "Expenses", as used in this bylaw, shall have the same meaning as in §5238(a) of the California Corporations Code.

Section 8.14 Approval of Indemnity. On written request to the Board by any person seeking indemnification under §5238(b) or §5238(c) of the California Corporations

Code, the Board shall promptly determine under §5238(e) of the California Corporations Code whether the applicable standard or conduct set forth in §5238(b) or §5238(c) has been met and, if so, the Board shall authorize indemnification. If the Board cannot authorize indemnification because the number of Directors who are parties to the proceeding with respect to which indemnification is sought prevents the formation of a quorum of Directors who are not parties to that proceeding, the Board shall promptly submit the matter to the San Marcos City Council. At that meeting, the San Marcos City Council shall determine under §5238(e) of the California Corporations Code whether the applicable standard of conduct set forth in §5238(b) or §5238(c) has been met and, if so, the City Council members at the meeting, in person or by proxy, shall authorize indemnification.

Section 8.15 Advancement of Expenses. To the fullest extent permitted by law and except as otherwise determined by the Board in a specific instance, expenses incurred by a person seeking indemnification under Sections 8.15 and 8.16 of these bylaws in defending any proceeding covered by those sections shall be advanced by the corporation before final disposition of the proceeding, on receipt by the corporation of an undertaking by or on behalf of that person that the advance will be repaid unless it is ultimately determined that the person is entitled to be indemnified by the corporation for those expenses.

Section 8.16 Insurance. The corporation shall have the right to purchase and maintain insurance to the full extent permitted by law on behalf of its officers, Directors, employees, and other agents, against any liability asserted against or incurred by any officer.

ARTICLE 9. RECORDS AND REPORTS

Section 9.1 Records. The corporation shall keep:

(a) Adequate and correct books and records of account.

(b) Written minutes of the proceedings of its members, Board, and committees of the Board.

Section 9.2 Articles and Bylaws. The corporation shall keep at its principal office the original or a copy of the articles of incorporation and bylaws, as amended to date, which shall be open lo inspection at all reasonable times during office hours.

Section 9.3 Right of Inspection. Every Director shall have the absolute right at any reasonable time to inspect the corporation's books, records, documents of every kind, physical properties, and the records of each of its subsidiaries. The inspection may be made in person or by the Director's agent or attorney. The right of inspection includes the right to copy and make extracts of documents. The public shall have access to the corporation's books and records in the same manner and subject to the same restrictions as the public has to records of public agencies under the California Public Records Act, Government Code Section 6250, et sequence.

Section 9.4 Annual Report. The Board shall cause an annual report to be sent to all Directors and the San Marcos City Council within 120 days after the end of the corporation's fiscal year. This report shall contain the following information, in appropriate detail, for the fiscal year:

(a) The assets and liabilities, including the trust funds, of the corporation as of the end of the fiscal year.

(b) The principal changes in assets and liabilities, including trust funds.

(c) The revenue or receipts of the corporation, both unrestricted and restricted to particular purposes.

(d) The expenses or disbursements of the corporation for both general and restricted purposes.

(e) Any information required by Section 9.5 of these bylaws.

The annual report shall be accompanied by any report on it of independent accountants or, if there is no such report, by the certificate or an authorized officer of the corporation that such statements were prepared without audit from the corporation's books and records.

Section 9.5 Annual Statement. As part of the annual report to all Directors, or as a separate document if no annual report is issued, the corporation shall annually prepare and furnish to each Director a statement of transaction or indemnification of the following kind within 120 days after the end of the corporation's fiscal year:

(a) Any transaction (a) in which the corporation, its parent, or its subsidiary was a party, (b) in which an "interested person" had a direct or indirect material financial interest, and (c) which involved more than $50,000.00, or was one of a number of transactions with the same interested person involving, in the aggregate, more than $50,000.00. For this purpose, an "interested party" is either of the following:

(1) Any Director or officer of the corporation, its parent, or subsidiary (but mere common directorship shall not be considered such an interest); or

(2) Any holder of more than ten percent (10%) of the voting power of the corporation, its parent, or its subsidiary. The statement shall include a brief description of the transaction, the names of interested persons involved, their relationship to the corporation, the nature of their interest in

the transaction and, if practicable, the amount of that interest, provided that if the transaction was with a partnership in which the interested person is a partner, only the interest of the partnership need be stated.

(b) Any indemnifications or advances aggregating more than $10,000.00 paid during the fiscal year to any officer or Director of the corporation under Section 8.15 through 8.17 of these bylaws.

Section 9.6 Construction. Unless the context requires otherwise, the general provisions, rules of construction, and definitions in the California Nonprofit Corporation Law shall govern the construction of these bylaws. Without limiting the generality of the preceding sentence, the masculine gender includes the feminine and neuter, the singular includes the plural, the plural includes the singular, and the term "person" includes both a legal entity and a natural person.

ARTICLE 10. AMENDMENTS

Section 10.1 Amendments by Board. The Board of Directors may adopt, amend, or repeal bylaws by an affirmative vote of a majority of the Board of Directors acting at a regular or special meeting of the Board of Directors.

Section 10.2 Director Approval Required. The adoption, amendment, or repeal of any bylaw shall not be effective for any purpose until the action has been approved by the vote of a majority of a quorum of the Directors of the corporation acting at a regular or special meeting of the members.

CERTIFICATE OF SECRETARY

I certify that I am the duly elected and acting secretary of The San Marcos Community Foundation, a California nonprofit public benefit corporation, the above bylaws, consisting of fifteen (15) pages, are the bylaws of this corporation as adopted by the Board of Directors on October 27,1987, Amended March 14, 1989, Amended November 21, 1995, Amended August 16, 2005, Amended November 21, 2006 and Amended November **, 2022.[1] The bylaws have not been amended or modified since that date.

Executed on ______________ 2022, at San Marcos, California.

____
***, Secretary

[1] Bylaws created on October 27, 1987 by City Council Resolution 87-2706, amended on March 14,1989 by City Council Resolution 89-3119, amended on November 21, 1995 by San Marcos Community Foundation Resolution 95-32, amended August 16, 2005 by San Marcos Community Foundation Resolution 05-75, and amended November 21, 2006 by San Marcos Community Foundation Resolution 06-083.

SMCF Resolution No. 2022-28

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

-- FALL 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 thirteen (13) proposals were received by the Foundation prior to the grant submittal deadline established for the 2022 Fall 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
Burn Institute	
ESCOKIDOS	
Boys & Girls Club SM	
The Escondido Creek Conservancy	
BIPOC Support Foundation	
Casa de Amparo	
Interfaith Community Services	
Jacob and Cushman North County Food Bank	
San Diego Children’s Discovery Museum	
North County Health Project, Inc., d.b.a TrueCare	
Twin Oaks Elementary School PTO	
Urban Corps of San Diego County	
San Marcos Bands	

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 15th day of November, 2022, by the following roll call vote:

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

____
Colleen Lukoff, Board President

ATTEST:

____
Phillip Scollick, Secretary

Fall Quarter Grant Requests 2022-23

Asset Balance on 6/30/2022: $1,449,833
Total Available for Distribution for FY 2022-23: 993 - $72,491
Total FY 2022-23 Distributions Year to Date: $ 17,000
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				
Burn Institute	Fire Safe Kids	250	Fire Safe Kids program, each child will attend a 30-minute interactive presentation by a Burn Institute staff member, SDSU Public Health intern, or a Fire Prevention Officer		$ 1,500	$ 1,000	
ESCOKIDOS	Culturally Competant, Trauma-Informed wraparound SM family services	20	Assist families to address needs for trauma-informed care, food and housing security, and medical and mental health support	Ambreen	$ 1,500	$ 1,000	
Boys & Girls Club SM	Gameroom Refresh	800	upgrade the games and activities available at its main Clubhouse		$ 1,500	$ 1,000	
The Escondido Creek Conservancy	Photo Contest	30,000	funds to have each category's winner professionally printed to properly display their art for the entire community to enjoy as they visit the Elfin Forest Interpretive Center		$ 1,500	$ 1,000	
			Regular-grants				
BIPOC Support Foundation	Explore Next Door Youth Enrichment Summer Camp San Marcos	50	Explore Next Door Youth Enrichment Programs are free afterschool and summer programs that provide underserved youth ages 8-14 of San Diego County with multicultural experiences, behavioral health tools, personal development, and community engagement	Ambreen	$9,775	$ 2,500	
Casa de Amparo	Casa Kids Campus	94	enhanced prosocial and therapeutic activities	Claudia	$10,000	$ 2,500	
Interfaith Community Services	TrueCare (San Marcos) Program Manager	21	Supporting an Interfaith Case Manager Position		$10,000	$ 2,000	
Jacob and Cushman North County Food Bank	Emergency Food Relief	5000	Purchase of approximately 16,000 pounds of nutritious fresh produce		$3,000	$ 1,000	
San Diego Children's Discovery Museum	Virtual Education Workshops for Low-Income Schools and Children in San Marcos	800	Mobile Children's Museum educational workshops to five schools in need of supplemental STEM programming support identified by San Marcos Unified School District (SMUSD.)		$6,675	$ 2,000	
North County Health Project, Inc., d.b.a TrueCare	Uncompensated Care	111	Uncompensated Care program therefore covers these bundled visits so low-income, uninsured individuals and families can receive the care they seek		$5,000	$ 1,000	
Twin Oaks Elementary School PTO	STEM l Programs	627	STEM-based learning opportunity to bring 'Mad Science' events into our school to showcase science to our TK, K, and 1st thru 5th grade students	Claudia	$10,000	$ 1,000	
Urban Corps of San Diego County	Ice Machine and Stove	20	To pay an ice machine and stove to finish up the Corpsmember kitchen		$4,598	$ 1,000	
San Marcos Bands	Band Trip	220	Travel costs of band to competition in St. George Utah		$10,000	$ 1,000	
					$75,048	**$18,000**	**$0**

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

SMCF

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

Project Name: Fire Safe Kids Date Submitted: 10-5-22	Total # of people served: 250 Total # of San Marcos residents served: 250	Amount Requested: $1,500

Non-Profit Organization Name and Address, Website Burn Institute 8825 Aero Drive #200 San Diego, CA 92123 burninstitute.org	Contact Person – Name, Title & Phone, email Susan Day, Executive Director 858-541-2277 grants@burninstitute.org

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

The Burn Institute respectfully requests funding to support the Fire Safe Kids program at elementary schools in San Marcos. This semester we have had great success implementing the program at Joli Ann Leichtag, San Marcos Elementary among others. We have received requests from additional San Marcos schools and educators to scale the Fire Safe Kids to an additional 250 students in 2023 January-June semester. Through the Fire Safe Kids program, each child will attend a 30-minute interactive presentation by a Burn Institute staff member, SDSU Public Health intern, or a Fire Prevention Officer. To reinforce learning at home, each student receives a bag of fire and burn prevention literature in English and Spanish and a home escape plan to develop with their families. A mini-grant, $1,500, will be used to support the curriculum and assists the Burn Institute with the expenses related to the program including: Fire Safe Kids coloring workbooks, pencils, stickers, Letter to Parents/Family Home Escape Plan, Fire Safety Checklist and Fire Safe Kids Activity Books.

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

Research has shown a link between elevated fire and burn injury risk and low-income households. The schools identified to participate in this program have a high percentage of families identified as low-to moderate income. Fire Safe Kids meets this need in serving the San Marcos community by teaching children how to avoid burns in the home, the risks of playing with fire, and how to prepare for and respond to a fire emergency.

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: 1-1-23

Date by which funds will be expended: 6-30-23

Signature of President or Authorized Officer

Susan Day 10-5-22
Name, Title Date
Executive Director

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)

$1,500 request will assist in supporting the curriculum and materials specifically for 250 students in San Marcos; cost per student is $6.00.

Fire Safe Kids Coloring Books & Activity Books	$275.00
Fire Safe Kids Pencils, Stickers, and Bags	$100.00
Letters to Parents/Home Escape Plan, Safety Checklist, Family Fire & Burn Prevention in the Home Materials and Brochures in English and Spanish	$1,125.00

Total budget for this PROJECT: **$1,500.00**

** Please note: This budget is to scale the program in San Marcos. The total Fire Safe Kids budget for San Diego County is $103,072.

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

Is this a challenge grant? No Could it be?

Please list any other funding sources for this project.

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

The following funders support the Fire Safe Kids Program in North San Diego County to support the overall $103,072 project budget.

$5,000 – Nordson Foundation ** C

$10,000 - Rincon ** C

$______ (Name of source)______ **____

$______ (Name of source)______ **____

Burn Institute

Burn Institute
2022 Agency Operations Budget

Revenues	
Contributions	$322,750
Grants	$555,166
Special Events	$512,350
Employee Giving	$30,000
Interest	$20,000
Total Revenues:	$1,440,266
Expenses	
Salaries/Taxes/Benefits	$795,200
Burn Survivor Support Programs	$153,400
Fire & Burn Prevention/Community Outreach	$147,335
Occupancy/Utilities	$142,376
Special Events	$96,225
Office Supplies/Technology	$34,450
Insurance/Accounting	$29,750
Marketing/Publications/Volunteers	$16,350
Investment Fees	$14,000
Automobile/Travel	$7,500
Total Expenses:	$1,436,586

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552422
May 02, 2014 LTR 4168C 0
23-7260718 000000 00
00039334
BODC: TE

BURN INSTITUTE
8825 AERO DR STE 200
SAN DIEGO CA 92123-2269

028870

Employer Identification Number: 23-7260718
Person to Contact: R MOLLOY
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 03, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in September 1973.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

4077552422
May 02, 2014 LTR 4168C 0
23-7260718 000000 00
00039335

BURN INSTITUTE
8825 AERO DR STE 200
SAN DIEGO CA 92123-2269

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

Sincerely yours,

Tamera Ripperda
Director, Exempt Organizations

Burn Institute®

2022 Board of Directors

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: ESCOKIDOS Culturally competent, trauma-informed wrap-around San Marcos family services Date Submitted:10/4/2022	Total # of people served: 40 Total # of San Marcos residents served: 20	Amount Requested: $ 1,500

Non-Profit Organization Name and Address, Website ESCOKIDOS P.O. Box 461641 Escondido, CA 92046 www.escokidos.org	Contact Person – Name, Title & Phone, email Tatiana Rosenborg, Executive Director (442) 777-3506 tati@escokidos.org

Briefly describe your request for funds (to be expanded upon in narrative for regular grant):
Founded in 2021, ESCOKIDOS provides culturally sensitive, trauma-informed child abuse prevention services to under-served and marginalized children, youth, and families residing in North San Diego County, especially the Hispanic population. Our goal is to prevent abuse before it happens and to assist families with protective parents that may have already experienced some level of abuse, by providing services, parent education, and resources to decrease child maltreatment in the San Marcos Hispanic population. We receive referrals from the Family Justice Center/One Safe Place in San Marcos where we have an office, and from our strong collaborations with San Diego nonprofits, government, and law-enforcement agencies who refer eligible families with young children and teens. All services are evidence/strength-based and tailored to the family according to their needs, with an emphasis on acculturation and providing hands-on assistance in navigating complex systems, such as legal, social services, mental health, immigration, and schools. All services thus far have been provided by volunteers and interns but it has become apparent that the need for our services is great and we already have a waiting list that includes many San Marcos residents so we will soon need to hire full-time case managers to meet this growing need. Funds needed at this time will be used to continue paying Intern Stipends and for gift cards for San Marcos families with school-related and/or extracurricular expenses.

We assist San Marcos families using our evidence-based curriculum to address families' multi-tiered needs as the foundation for trauma-informed care, food and housing security, and medical and mental health support. Our program aims to prevent and overcome abuse in four ways: 1) assess families' needs and provide case management to create service plans informed by their needs, strengths, protective factors, and resilience; 2) provide parent education to equip parents with the skills needed to build healthier relationships with their children and overcome family stressors as they transition into the United States; 3) link families to our network of fifteen community resource partners to provide support and meet their specific needs; and 4) provide parent and family advocacy at the school and partner with the family to create a school plan.

Briefly describe the significance of your request to the San Marcos community:
ESCOKIDOS seeks to partner with the San Marcos Community Foundation to close the gap of social services targeting child abuse prevention and assisting children in the San Marcos Hispanic population when children are at-risk or experience maltreatment.

According to the County of San Diego Child Welfare Services Data Unit, there was a reported increase of San Marcos Hispanic child maltreatment cases, from 33 cases in 2019 to 43 cases in 2021. There is empirical research proving that child maltreatment is repeated from one generation to the next and it is vital for the circle to be broken, to stop the continued risk of child maltreatment in families. ESCOKIDOS is working diligently to equip parents with solid parenting skills and basic knowledge on navigating complex systems and how to overcome the stressors they face on a daily basis, in order to create a healthy family environment.

Please attach the following items.

<u>Both</u> 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: Begin 1/1/2023; End 12/31/2023

Date by which funds will be expended:1/31/2023

Signature of President or Authorized Officer

Name, Title Date
Tatiana Rosenborg, Executive Director 10/4/2022

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)

Intern Stipends: $100 a month for 12 months = $1,200.00 $1,200.00

Gift cards for school-related and/or extracurricular enrichment expenses:

Six cards x $50.00 per gift card = $300.00 $300.00

________________________________ $_________

________________________________ $_________

________________________________ $_________

________________________________ $_________

________________________________ $_________

________________________________ $_________

________________________________ $_________

________________________________ $_________

________________________________ $_________

Total budget for this PROJECT: **$ 1,500.00**

Grant Request Amount: **$ 1.500.00**
(Mini-grants not to exceed $1,500, Regular grants not to exceed $10,000.)

Is this a challenge grant? 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).

$10,000 Escondido Community Foundation ** (C)

$_________ (Name of source)____________________ **____

$_________ (Name of source)____________________ **____

$_________ (Name of source)____________________ **____

ESCOKIDOS

Annual Budget

January - December 2022

	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Expected
	Jan 2022	**Feb 2022**	**Mar 2022**	**Apr 2022**	**May 2022**	**Jun 2022**	**July 2022**	**Aug 2022**	**Sep 2022**	**Oct 2022**	**Nov 2022**	**Dec 2022**	**Total 2022**
Revenue													
Fundraiser - Go fund me	$ -	$ -	$ -	$ -	$ -	$ 1,392.13	$ -	$ -	$ -	$ -	$ 1,500.00	$ -	**$ 2,892.13**
Misc Fund Raising	$ -	$ -	$ -	$ -	$ 125.00	$ 175.00	$ -	$ -	$ -	$ 250.00	$ -	$ 400.00	**$ 950.00**
Total Fundraising Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 800.00	$ 800.00	$ 1,000.00	**$ 2,600.00**
Corporate Donations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Grant Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$10,000	$ 5,000.00	$ 10,000.00	**$ 25,000.00**
Individual Donations	$ 279.97	$ -	$ -	$ 175.00	$ 930.05	$ 5,000.00	$ 683.01	$ -	$ -	$ -	$ 5,000.00	$ -	**$ 12,068.03**
In-kind donations	$ 10,340.20	$ 10,227.95	$ 13,703.25	$ 11,007.40	$12,495.95	$ 13,316.55	$ 12,371.75	$ 11,923.00	$ 12,300.00	$ 2,360.45	$ 2,360.45	$ 2,360.45	**$ 114,767.40**
Total Revenue	$10,620.17	$ 10,227.95	$ 13,703.25	$ 11,182.40	$13,551.00	$ 19,883.68	$ 13,054.76	$ 11,923.00	$ 12,300.00	$ 13,410.45	$ 14,660.45	$ 13,760.45	$ 158,277.56
Expenditures													
Quickbooks	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 12.50	$ 12.50	$ 12.50	$ 12.50	$ 12.50	**$ 62.50**
Advertising	$ -	$ 35.00	$ -	$ 35.00	$ -	$ -	$ 423.67	$ 45.00	$ 45.00	$ 45.00	$ 45.00	$ 45.00	**$ 718.67**
Background Checks	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	$ 100.00	**$ 400.00**
Mileage	$ -	$ -	$ 70.00	$ 80.00	$ 50.00	$ 200.00	$ 70.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	**$ 1,470.00**
Digital tools (zoom, texting)	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	**$ 600.00**
Charity Tracker Software	$ -	$ -	$ -	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 80.00	$ 80.00	$ 80.00	$ 80.00	$ 80.00	**$ 520.00**
Dues & Subscriptions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	**$ 500.00**
Client Gift Cards	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	**$ 300.00**
Intern Stipends	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	**$ 1,200.00**
Grant Writing	$ 750.00	$ 750.00	$ -	$ -	$ 500.00	$ 350.00	$ 350.00	$ -	$ 350.00	$ 350.00	$ 350.00	$ 350.00	**$ 4,100.00**
Information Technology	$ 24.00	$ 31.85	$ 6.00	$ 6.00	$ 390.00	$ 6.00	$ 6.00	$ 96.00	$ -	$ 96.00	$ -	$ 96.00	**$ 757.85**
Liability Insurance	$ -	$ -	$ -	$ -	$ 325.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 325.00**
Insurance-Worker comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 721.50	$ 721.50	$ 721.50	**$ 2,164.50**
Laptops	$ -	$ -	$ -	$ -	$ -	$ 600.00	$ -	$ -	$ -	$ -	$ -	$ -	**$ 600.00**
Legal & Professional Fees	$ 500.00	$ 600.00	$ 600.00	$ 600.00	$ 900.00	$ 900.00	$ 900.00	$ 900.00	$ 900.00	$ 900.00	$ 900.00	$ 900.00	**$ 9,500.00**
Medical	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 110.00	$ 110.00	$ 110.00	**$ 330.00**
Office Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	$ 200.00	$ 200.00	$ 200.00	**$ 800.00**
Office Supplies	$ -	$ 9.57	$ -	$ -	$ -	$ 60.10	$ -	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	**$ 319.67**
Printing	$ 17.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 96.00	$ -	$ -	$ 96.00	$ -	**$ 209.00**
Payroll Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	**$ 300.00**
Peer to Peer Training	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	$ 100.00		**$ 300.00**
Payroll Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,034.25	$ 1,034.25	$ 1,034.25	**$ 3,102.75**
Postage And Delivery	$ 11.10	$ 17.90	$ -	$ -	$ -	$ -	$ -	$ 15.00	$ 15.00	$ 15.00	$ 15.00	$ 15.00	**$ 104.00**
Promotional	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	**$ 250.00**
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,620.00	$ 9,620.00	$ 9,620.00	**$ 28,860.00**
Office Rental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 800.00	$ 800.00	**$ 800.00**	**$ 2,400.00**
Cell Phones	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 320.00	$ 320.00	$ 320.00	**$ 960.00**
Training Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 250.00**	$ -	**$ 250.00**	$ -	**$ 250.00**	**$ 750.00**
School Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 200.00	$ 200.00	$ 200.00	**$ 600.00**
Total Expenditures	**$ 1,452.10**	**$ 1,594.32**	**$ 826.00**	**$ 911.00**	**$ 2,355.00**	**$ 2,306.10**	**$ 1,939.67**	**$ 2,132.00**	**$ 2,240.00**	**$ 15,491.75**	**$ 15,241.75**	**$ 15,391.75**	**$ 62,441.44**
Net Operating Revenue	**$ 9,168.07**	**$ 8,633.63**	**$ 12,877.25**	**$ 10,271.40**	**$ 11,196.00**	**$ 17,577.58**	**$ 11,115.09**	**$ 9,791.00**	**$ 10,060.00**	**$ (2,081.30)**	**$ (581.30)**	**$ (1,631.30)**	**$ 95,836.12**

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

Date:
10/01/2021
Employer ID number:
86-1680145
Person to contact:
Name: Brendon Stockwell
ID number: 32115
Telephone: 877-829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
February 11, 2021
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053485004971

ESCOKIDOS
C/O TATIANA ROSENBORG
28301 CROOKED OAK LANE
ESCONDIDO, CA 92026

Dear Applicant:

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

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

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

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

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

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

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

Entity Status Letter

Date: 7/13/2022

ESL ID: 3117442091

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: 4697478

Entity Name: ESCOKIDOS

- [x] 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.
- [x] 3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701 d.
- [ ] 4. We do not have current information about the entity.
- [ ] 5. The entity was administratively dissolved/cancelled on 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

California
Relay Service: 711 or 800-735-2929 (For persons with hearing or speech impairments)

ESCOKIDOS
P.O. Box 461641
Escondido, CA 92046
T: 442-777-3506
www.escokidos.org

2022 ESCOKIDOS BOARD OF DIRECTORS

Tatiana Rosenborg, Executive Director

Richard Rosenborg, Treasurer

Juanita Venegas, Secretary - *County of San Diego, Adult Protective Services Investigator*

Mercedes Aguilar, Director – *Escondido Elementary School District, ESL Navigator*

Amy Sorenson, Director –*Human Trafficking Shelter for Minors, Manager (Retired)/Currently Active Community Volunteer*

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: Gamesroom Refresh Project Date Submitted: 10/27/2022	Total # of people served: 800 Total # of San Marcos residents served: 800	Amount Requested: $1,500.00

Non-Profit Organization Name and Address, Website Boys & Girls Club of San Marcos (BGCSM) 1 Positive Place, San Marcos, CA 92069 www.boysgirlsclubsm.org	Contact Person – Name, Title & Phone, email Erin Radclyffe, Grants Manager 760-539-3317, erin@boysgirlsclubsm.org

Briefly describe your request for funds (to be expanded upon in narrative for regular grant):
BGCSM respectfully requests a $1,500 grant to support its Gamesroom Refresh Project. BGCSM offers traditional afterschool programming, providing members with access to the lively Gamesroom with activities that improve critical thinking and teamwork and Specialty Clubs to pursue their areas of interest. BGCSM launched its Gamesroom Refresh Project in 2021 to upgrade the games and activities available at its main Clubhouse, the Jennifer Loscher Branch. Since 1995, this Clubhouse has offered a safe, fun space for thousands of youth to cultivate friendships and improve their knowledge and skills. As a result, the game equipment has worn from many members enjoying the friendly competition. Support from San Marcos Community Foundation would allow BGCSM to continue upgrading game equipment and add an Exergame T-Wall64, which includes an interactive board of 64 multi-colored LED lights and touch buttons. Players can play and program various games that test their agility, memory, and teamwork as they find and touch the multi-colored lights in a specific order and pattern.

Briefly describe the significance of your request to the San Marcos community:
The Gamesroom is a foundational fixture of every Clubhouse, a place for Club members to challenge their skills in a range of tournament and trivia style games. Club members are able to compete in games such as traditional pool, bumper pool, carpet ball, air hockey, and arcade games. These games integrate logic, knowledge, and strategic thinking with varying difficulty, encouraging members to explore their creativity and enhance their critical thinking skills. Through these activities, members engage in healthy competition in a safe environment, allowing them to learn and grow.

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: 11/1/22-9/30/23

Date by which funds will be expended: 9/30/23

Signature of President or Authorized Officer

Cathy Baur 10/27/2022

Name, Title Date
Cathy Baur, President & CEO

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

SAN MARCOS COMMUNITY FOUNDATION
Budget Worksheet

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

Exergame T-Wall64	$12,995.00
Freight	$1,000.00
Installation & Training	$1,500.00
	$
	$
	$
	$
	$
	$
	$
	$
	$

Total budget for this PROJECT: **$15,495.00**

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

Is this a challenge grant? 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).

$5,000.00	Boys and Girls Foundation	**P
$1,500.00	San Diego County Employees' Charitable Organization	**P

BOYS & GIRLS CLUB
OF SAN MARCOS

Boys & Girls Club of San Marcos
FY2022-23 Organizational Budget Summary

	Total
Revenue	
Contributions	$525,500
Grants	$1,860,716
Fee Based	$964,490
Special Events	$305,000
Total Revenue	**$3,655,706**
Expenditures	
Personnel Expenses	$2,692,684
Operating Expenses	$738,872
Fundraising Expenses	$122,000
Program Expenses	$102,150
Total Expenditures	**$3,655,706**
Net Income	**$0**

IRS Department of the Treasury Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248564843
Apr. 17, 2009 LTR 4168C E0
95-3330218 000000 00 000
00014978
BODC: TE

BOYS & GIRLS CLUB OF SAN MARCOS
1 POSITIVE PL
SAN MARCOS CA 92069-2875

13669

Employer Identification Number: 95-3330218
Person to Contact: Ms. Osborne
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Apr. 08, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in June 1982, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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

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

Sincerely yours,

Michele M. Sullivan

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

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

Entity Status Letter

Date: 6/27/2022

ESL ID: 4910654164

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: 0882077

Entity Name: BOYS AND GIRLS CLUB OF SAN MARCOS

☒ 1. The entity is in good standing with the Franchise Tax Board.

☐ 2. The entity is **not** in good standing with the Franchise Tax Board.

☒ 3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701 d.

☐ 4. We do not have current information about the entity.

☐ 5. The entity was administratively dissolved/cancelled on 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

California
Relay Service: 711 or 800-735-2929 (For persons with hearing or speech impairments)

BOYS & GIRLS CLUB
OF SAN MARCOS

Board of Directors 2022-2023

Executive Committee

Paul Malone
Chair, Auction Committee
Owner, EvCon Associates

Jason Simmons
Immediate Past Chair, Safety Committee Chair
Vice President of Operations,
Consultants Collaborative, Inc.

Debbie Thompson
Secretary
Vice President and Relationship Banker,
California Bank & Trust

Gary Levitt
Treasurer
Principal, Sea Breeze Properties

Joe El-Maasri
Executive Committee Member
President, Firestone Builders, Inc.

General Body

Spencer Bemus
Board of Director
Vice President of Tree Care,
Bemus Landscape

Darius Khayat, Esq.
Board of Director
Principal, Darius Khayat, A Professional Law
Corporation

Maria Gomez
Board of Director
Customer & Community Relations
EDCO Waste & Recycling Services

Stacy Moskowitz
Board of Director
Sr. Sales Executive, California Sales-San Diego
Kaiser Permanente

Warren Gorowitz
Board of Director
Director of Corporate Social Responsibility,
Hunter Industries

Dr. Star Rivera-Lacey
Board of Director
Superintendent & President
Palomar College

Michael Harris
Board of Director
Vice President, Business Development/Retention
Motivational Systems, Inc.

John Seymour
Board of Director
Vice President of Acquisitions,
National Community Renaissance

Dr. Andy Johnsen
Board of Director
Superintendent
San Marcos Unified School District

Leon Wyden
Board of Director
Vice President of Finance & Administrative Services
California State University, San Marcos

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: 16th Annual Elfin Forest Recreational Reserve Amateur Photo Contest Date Submitted: October 31, 2022	Total # of people served: 130,000 annually Total # of San Marcos residents served: 30,000+	Amount Requested: $ 1,500

Non-Profit Organization Name and Address, Website	Contact Person – Name, Title & Phone, email
The Escondido Creek Conservancy P.O. Box 460791 Escondido, CA 92046-0791 www.econdidocreek.org	Ariel Reed Education Manager (256) 221-6634 ariel@escondidocreek.org

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

The Elfin Forest Recreational Reserve hosts an annual amateur photo contest. Photos taken at the Elfin Forest Recreational Reserve can be submitted in several categories between Thanksgiving and Earth Day including animals, plants, scenic view, water scenery, youth, people's choice, and best in show. The winner of each category will receive a prize donated by multiple community sponsors and have their photo printed up to 36x48 to be displayed inside of the Interpretive Center from May 2023 – December 2023. We are asking for the funds to have each category's winner professionally printed to properly display their art for the entire community to enjoy as they visit the Elfin Forest Interpretive Center.

<u>Briefly</u> describe the significance of your request to the San Marcos community:

This photo contest facilitates the awareness and importance of the protected areas of nature we have surrounding the San Marcos area. It encourages people of the community to get outside and appreciate nature while providing an opportunity for local amateur photographers to showcase their skills. Not only do participants of the photo contest gain an added appreciation of nature, but everyone who visits the Elfin Forest Interpretive Center will also be inspired by the photography that originated within Elfin Forest Recreational Reserve. It is our goal to inspire more citizens of San Diego County to appreciate the open spaces we have preserved and become stewards of the environment in their day-to-day lives. Additionally, many San Marcos community members give their time as volunteer docents at the Elfin Forest Interpretive Center. These people are the reason that we can keep our doors open. On average, ⅓ of that group of individuals live in the San Marcos community.

Please attach the following items.
<u>Both</u> Mini-Grant & Regular:
1. Budget for request (use SMCF Budget Worksheet)
2. Annual Operating budget for the organization or unit
3. Federal & State Tax ID numbers
4. Board of Directors listing with affiliations
5. **Regular Grants Only:**
   a. 1-2 page narrative
   b. First 2 pages of Federal 990

Expected date project will begin/end: May 1, 2023/December 31, 2023

Date by which funds will be expended: June 1, 2023

Signature of President or Authorized Officer

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	DocuSigned by: Ann Van Leer 10/31/2022 7A73B13F77190474... Name, Title Date Executive Director
	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

Additional Information:

Annual Operating Budget of the Escondido Creek Conservancy: $1,773,495.38

Tax identification number: 33-0497525
501(c)(3) nonprofit number: 7269095587

List of Board of Directors with Affiliations:
Leonard Wittwer, President
Christina Simokat, Vice-President
Richard Murphy, Treasurer
Lisa Ruder, Secretary
Steve Barker, Member-at-Large
Betsy Keithley, Board Member
Kevin Barnard, Board Member
Ron Forster, Board Member

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)

8 – 36x48 inch prints at $177.50 each including tax	$ 1,420.00
8 – 6x8 inch photo information labels at $10 each including tax	$ 80.00
	$
	$
	$
	$
	$
	$
	$
	$

Total budget for this PROJECT: **$ 1,500**

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

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

Please list any other funding sources for this project.

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

$ 100 (Name of source) EFRR Donations ** CD
$ (Name of source) **
$ (Name of source) **
$ (Name of source) **

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page
(Choose one) ☐ **MINI-GRANT** **(Choose one)** ☒ **REGULAR GRANT**

Project Name: Explore Next Door Youth Enrichment Summer Camp, San Marcos Date Submitted: 10/2/2022	Total # of people served: 50 Total # of San Marcos residents served: 50	Amount Requested: $9,775

Non-Profit Organization Name and Address, Website	**Contact Person – Name, Title & Phone, email**
BIPOC Support Foundation 1507 E. Valley Parkway Suite 3 #120 Escondido CA 92027 Bipocsupportfoundation.org	DeMilo Young Founder & Executive Director demilo@bipocsupportfoundation.org 1-760-504-9725 (Cell)

Briefly describe your request for funds (to be expanded upon in narrative for regular grant):
BSF is requesting funds for execution of our *Explore Next Door Youth Enrichment* summer camp program in San Marcos. *Explore Next Door* programs provide marginalized students in underserved areas of our county with opportunities to engage with their community and build brighter futures. The curriculum encourages hands-on learning, artistic expression, in-depth multicultural understanding, exposure to new careers and mentors, opportunities for mindful self-reflection and growth, and locally relevant ethnic experiences. We are requesting funding in the amount of $9,775 to help cover the costs of camp facilities, transportation for field trips, and for purchase of student entrance tickets for our various educational field trips—including trips to Cal State San Marcos, as Batiquitos Lagoon, Heritage Pond, Jack's Pond Nature Center, Agua Hedionda's Environmental Stewardship Program, and to Torrey Pines State Park.

Briefly describe the significance of your request to the San Marcos community:
BSF's Explore Next Door Summer Camp helps San Marcos youth engage with their community and build a brighter future via locally-relevant multicultural education, personal development activities, outdoor experiences, career information, and performing arts. The camp explores the roots and the future potential of San Marcos, creating connections with their city and those who share it with them. Explore Next Door not only serves to bridge the cultural and financial differences of San Marcos youth, it provides support for low income families during the summer months when schools are closed.
We provide our camp in economically disadvantaged schools, as designated by HUD's Qualified Census Tract, in which participants earn less than 60% of the median for the metropolitan area. The pandemic has disproportionately impacted low income families, and it is critical that children have quality educational experiences no matter their financial status. No San Marcos organizations currently offer free summer youth services. Our Explore Next Door camp aims to fill that gap and provide in-depth multicultural exploration of the community, as well as personal development experiences.

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: July 2023 Aug. 2023
Date by which funds will be expended: Sept. 1, 2023

Signature of President or Authorized Officer
DeMilo Young, Executive Director 10/4/2022
Name, Title Date

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

888-695-BIPOC (2476)
www.bipocsupportfoundation.org
1507 E. Valley Parkway, Suite 3 #120 | Escondido, CA. 92027

To the Grant Committee of the San Marcos Community Foundation,

We respectfully submit our application for the 2022/2023 Endowment Fund Regular Grant. Under the current application we are requesting grant funding in the amount of $9,775.00 total for execution of our *Explore Next Door Youth Enrichment Program* in San Marcos.

BIPOC Support Foundation (BSF) is committed to breaking down the racial, social, and economic barriers that prevent our communities from thriving. BSF works to stabilize communities by providing economic assistance, education, and targeted programs. With care and focus we are making the necessary adjustments to the systems in place for long-term change toward equity for all. We operate by the key principle that success is interconnected. By improving the placement of adults, we improve the education of children; by improving the education of children, we improve the future of individuals and communities across the US. We empower the community with tools to sustain itself via donations, resources, and mentorship.

BSF's *Explore Next Door Youth Enrichment Programs* are free afterschool and summer programs that provide underserved youth ages 8-14 of San Diego County with multicultural experiences, behavioral health tools, personal development, and community engagement. BSF currently offers these innovative educational programs for marginalized students that are primarily Black, Indigenous, and People of Color (BIPOC) in San Diego's Valencia Park neighborhood, with plans to expand to San Marcos, Paradise Hills, and City Heights next year. The curriculum is designed to encourage hands-on learning, in-depth multicultural understanding, opportunities for mindful self-reflection and growth, exposure to locally relevant ethnic experiences, and conservation-focused education on the unique environmental features of San Diego's coast and outdoor spaces. In each of our programs we ensure a diversity of participants at all levels of outreach and education, enabling students to see themselves represented in a wide variety of dynamic roles.

Our 2022 program curriculum included:

- Cultural history of Egypt, South America, Mexico, MesoAmerica, and North America.
- Behavioral health tools such as mindfulness exercises, mediation, yoga, and journaling.
- Engaging interactive activities such as themed escape rooms, cultural dance, arts and crafts, mural creation, and team building.
- Exposure to a variety of ethnic foods, art, crafts, music, and dance.
- Outdoor experiences and conservation education.
- Career education with local community professionals such as artists, authors, volunteers from Illumina to speak about careers in STEM, and tradespeople in the areas of welding and electronics.

The 2023 San Marcos *Explore Next Door Summer Camp* will consist of two 1-week camps during the summer, serving at least 50 local students. The locally-focused curriculum develops children's connection with their community, which fosters deeper relationships and raises the likelihood of children remaining in school and successfully beginning a career. This inclusion decreases feelings of societal isolation for students from low-income and minority households. By increasing awareness of diverse cultures and the contributions they bring to our community, we encourage our youth to become more compassionate community members. This diverse multicultural curriculum with a focus on mindfulness-based behavioral health is not only novel for the San Marcos students, it is a unique and much-needed offering for San Diego County.

Our quality partnerships have enabled the success of the *Explore Next Door* programs. We have a strong working relationship with the San Marcos Boys and Girls Club, a staple of San Marcos. BSF has donated 210 backpacks filled with school supplies for their students, and this year we are working together for family and community outreach, and curation of locally impactful Explore Next Dor curriculum. Other partners include Vista Boys and Girls Club, Valencia Park Elementary School, Perry Elementary, Chefs de Cuisine Association of San Diego, Inner City Athletics Program, Social Advocates for Youth (SAY) San Diego, Words Alive, Illumina Inc., and HandsOn San Diego. Together we work to ensure our programs are responsive to local needs, diverse in topics ranging from arts to environmental conservation, and foster the success of our community partners.

Under the current San Marcos Community Foundation Endowment Fund grant application, we are requesting $9,775.00 in funding to support our organization in expanding *Explore Next Door Youth Enrichment Programs* in North County San Diego for the 2023 year. Specifically, the funds will be used for educational field trips — including for facilities costs at Cal State San Marcos, and for transportation and entrance fees for destinations such as Batiquitos Lagoon, Heritage Pond, Jack's Pond Nature Center, Agua Hedionda's Environmental Stewardship Program, and to Torrey Pines State Park.

Thank you for your consideration of our application. We look forward to hearing from you.

Sincerely,

DeMilo Young

DeMilo Young
Founder & Executive Director

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)

Camp/Grant Administrator: 2 staff at $40/hr for 100 hrs____________________	$ 8,000.00
Camp Leaders/Instructors: 10 staff at $25/hr for 60 hrs_____________________	$15,000.00
Camp Educators/Contractors: 10 contractors at $450 per session_____________	$ 4,500.00
Food Truck/Catering: $12/person, 60 people, 5 days __________________	$ 3,600.00
(1) Field Trip Tickets: $25/person, 60 people, 2 days_____________________	$ 3,000.00
T-Shirts and Lanyards: $20/person, 60 people_______________________	$ 1,200.00
Hand Sanitizer/Cleaning Supplies____________________________	$ 300.00
(2) Camp supplies, backpacks and yoga mats: 50 at $100/each_______________	$ 5,000.00
Workbooks: 50 at $8/ea____	$ 400.00
(3) Books: 50 sets at $50/ea____	$ 2,500.00
(4) Food & Snacks: 60 at $35 each____	$ 2,100.00
(5) Camp Facilities/Transportation______________________________________	$ 6,000.00
INDIRECT EXPENSE: 15% of direct expense	$ 1,275.00

Total budget for this PROJECT: **$59,340.00**

Grant Request Amount: **$9,775.00**
(Mini-grants not to exceed $1,500, Regular grants not to exceed $10,000.)

Is this a challenge grant? No

Please list any other funding sources for this project.

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

$24,785.00 San Diego Foundation Opening the Outdoors Grant **C

$5,000.00 Alaska Airlines Grant **C

$5,850.00 Harris Foundation **C

$13,930.00 Donations, Board commitment **P

BIPOC Support Foundation

Budget Overview: FY 2022

January - December 2022

	TOTAL
Revenue	
Donations	
Corporate Donations	18,466.30
Individual Donations	62,335.00
Total Donations	**80,801.30**
Grants	
Restricted	347,495.00
Unrestricted	42,743.85
Total Grants	**390,238.85**
Total Revenue	**$471,040.15**
GROSS PROFIT	**$471,040.15**
Expenditures	
Bank Charges & Fees	
PayPal Fees	575.00
Total Bank Charges & Fees	**575.00**
Business Support Related Costs	572.00
Contractors	28,094.00
Grant Payment	20,000.00
Insurance	2,000.00
Job Supplies	58,405.36
Legal & Professional Services	3,000.00
Mailbox Rental	120.00
Meals & Entertainment	35,132.00
Membership Fees	1,239.00
Office Supplies & Software	1,282.00
Payroll Expenditures	266,730.00
Rent & Lease	14,900.00
Transportation	16,800.00
Utilities	150.00
Total Expenditures	**$448,999.36**
NET OPERATING REVENUE	**$22,040.79**
NET REVENUE	**$22,040.79**

BIPOC Support Foundation

Statement of Activity

January - December 2021

	TOTAL
Revenue	
Donations	
Corporate Donations	15,373.76
Individual Donations	24,254.64
Total Donations	**39,628.40**
Grants	11,905.00
Restricted	26,100.00
Total Grants	**38,005.00**
Total Revenue	**$77,633.40**
GROSS PROFIT	**$77,633.40**
Expenditures	
Advertising & Marketing	2,271.60
Bank Charges & Fees	630.58
Contractors	11,911.36
Food & Snacks	900.95
Fundraising Related	1,000.00
Grant Payment	9,000.00
Insurance	1,428.00
Legal & Professional Services	5,904.21
Mailbox Rental	37.97
Meals & Entertainment	402.56
Membership Fees	1,533.00
Office Supplies & Software	1,541.17
Postage	575.61
Program Supplies	7,624.89
Uncategorized Expense	125.00
Utilities	148.16
Total Expenditures	**$45,035.06**
NET OPERATING REVENUE	**$32,598.34**
Other Expenditures	
Other Miscellaneous Expenditure	377.36
Total Other Expenditures	**$377.36**
NET OTHER REVENUE	**$ -377.36**
NET REVENUE	**$32,220.98**

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 , 2021, and ending ,

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C
BIPOC SUPPORT FOUNDATION
1507 E VALLEY PARKWAY, STE 3 #120
ESCONDIDO, CA 92027

D Employer identification number 85-2617598

E Telephone number 888 695 2476

F Group Exemption Number ►

G Accounting Method: [X] Cash [ ] Accrual Other (specify) ►

H Check ► [ ] if the organization is **not** required to attach Schedule B (Form 990).

I Website: ► WWW.BIPOCSUPPORTFOUNDATION.ORG

J Tax-exempt status (check only one) — [X] 501(c)(3) [ ] 501(c) ( ) ◄(insert no.) [ ] 4947(a)(1) or [ ] 527

K Form of organization: [X] 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 ► $ 77,613.

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 [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	77,613.
	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	77,613.
Expenses	10	Grants and similar amounts paid (list in Schedule O)			10	9,000.
	11	Benefits paid to or for members			11	
	12	Salaries, other compensation, and employee benefits			12	
	13	Professional fees and other payments to independent contractors			13	18,394.
	14	Occupancy, rent, utilities, and maintenance			14	
	15	Printing, publications, postage, and shipping			15	614.
	16	Other expenses (describe in Schedule O) SEE SCHEDULE O			16	17,400.
	17	**Total expenses.** Add lines 10 through 16 ►			17	45,408.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)			18	32,205.
	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	654.
	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	32,859.

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

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	654.	22	32,918.
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	
25	**Total assets**	654.	25	32,918.
26	**Total liabilities** (describe in Schedule O) SEE SCHEDULE O	0.	26	59.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	654.	27	32,859.

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 [X]

What is the organization's primary exempt purpose? SEE SCHEDULE O

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.)

			Expenses
28	SEE SCHEDULE O (Grants $) If this amount includes foreign grants, check here ► [ ]	28a	18,887.
29	BUSINESS SUPPORT FOR UNDERSERVED COMMUNITIES OF BLACK, INDIGENOUS AND PERSONS OF COLOR - PROVIDE SUPPORT IN THE FORM OF GRANTS, MEDIA PROMOTION, BUSINESS RESOURCES, AND REFERRALS. (Grants $) If this amount includes foreign grants, check here ► [ ]	29a	9,294.
30	(Grants $) If this amount includes foreign grants, check here ► [ ]	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here ► [ ]	31a	
32	**Total program service expenses** (add lines 28a through 31a) ►	32	28,181.

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
DEMILO YOUNG CHAIR	40	0.	0.	0.
KERRY-ANN MADDOX SECRETARY	2.5	0.	0.	0.
ABBY HIDALGO REYNOLDS TREASURER	15	0.	0.	0.
STARMESHIA JONES DIRECTOR	10	0.	0.	0.
EMILY DRAGON DIRECTOR	25	0.	0.	0.
BRANDI SASORE DIRECTOR	1	0.	0.	0.

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

Date:
12/13/2020

Employer ID number:
85-2617598

Person to contact:
Name: Customer Service
ID number: 31954
Telephone: (877) 829-5500

Accounting period ending:
December 31

Public charity status:
170(b)(1)(A)(vi)

Form 990 / 990-EZ / 990-N required:
Yes

Effective date of exemption:
August 14, 2020

Contribution deductibility:
Yes

Addendum applies:
No

DLN:
26053675001740

BIPOC SUPPORT FOUNDATION
C/O DEMILO YOUNG
4231 BALBOA AVENUE NUMBER 1284
SAN DIEGO, CA 92117-0000

Dear Applicant:

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

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

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

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

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

Sincerely,

Stephen a. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

OFFICERS AND BOARD OF DIRECTORS

BIPOC SUPPORT FOUNDATION

DeMilo Young - Founder / Executive Director

Co-owner of SoCal Green Screen/Student of USD Continuing & Professional Education in Nonprofit Leadership and management
Email: demilo@bipocsupportfoundation.org
760-504-9725

Abby Reynolds - Treasurer

Homeschooling parent/Board member of Center Stage Productions
Email: abby@bipocsupportfoundation.org
760-224-4140

Brandi Sasore - Director

Owner of Buzzworthy Branding
Email: Brandi@bipocsupportfoundation.org or brandi@buzzworthybranding.com

Emily Dragon - Director / Copywriter

Owner/Editor of Reflective Publishing
edragon@bipocsupportfoundation.org
760-500-8783

Starmeshia Jones - Director /Social Media Coordinator

School psychologist
starmeshia@bipocsupportfoundation.org
585-627-3790

Kerry-Ann Maddox - Board Secretary

Government employee
Kerry-Ann@bipocsupportfoundation.org
843-263-9033

September 26, 2022
Ref: BIPOC Support Foundation Letter of Support

To Whom It May Concern:

It is my absolute honor to write this letter of support on behalf of the BIPOC Support Foundation. Boys & Girls Club of San Marcos (BGCSM) is proud to partner with a fellow community organization whose mission to support, uplift, and advocate for historically marginalized communities closely aligns with our own.

The BIPOC Support Foundation strives to positively impact those who experience barriers to high-quality programs, and equip these individuals with the tools and resources necessary to ensure self-sufficiency and enhanced access to supportive services and opportunities. BGCSM aims to further the physical, socio-emotional, and intellectual growth and wellness of school-aged youth in San Marcos, offering impactful programs that encourage healthy relationships with mentors and peers, access to technology, and new learning opportunities. BGCSM's membership base is primarily composed of Club members who have limited access to extracurricular activities and programs that promote learning and growth beyond the classroom.

With support from the BIPOC Support Foundation, BGCSM was able to encourage academic success by providing Club members with new backpacks and school supplies, allowing them to begin the new school year feeling refreshed and prepared for another successful year. Through this partnership, both organizations are able to significantly impact the youth and families in the North County San Diego community. The BIPOC Support Foundation offers invaluable programs and services to youth that promote academic success, positive social connections, and equitable access to supportive resources.

I have no doubt that the BIPOC Support Foundation Summer Camp Program will enrich the lives of San Diego youth and provide them with hands-on learning experiences that furthers their worldview, encourages self-confidence, and provides opportunities to pursue their creative interests. We look forward to learning of the rewarding experiences that this organization offers to youth as they realize their full potential and become the future leaders in our community.

Should you need further information, please feel free to reach out to me at 760-539-3304 or cathy@boysgirlsclubsm.org. Thank you for your consideration and commitment to the success of these inspiring youth.

Sincerely,

Cathy Baur

Cathy Baur
President & CEO
Boys & Girls Club of San Marcos

BOYS & GIRLS CLUB OF SAN MARCOS

Jennifer Loscher Branch & Administrative Offices
1 Positive Place
San Marcos, CA 92069
Tel. 760.471.2490
Fax 760.539.3324
www.boysgirlsclubsm.org

Walter J. & Betty C. Zable Foundation Branch
413 Autumn Drive
San Marcos, CA 92069

School Campus Programs
Double Peak K-8 School
Joli Ann Leichtag Elementary School
La Mirada Academy
San Elijo Middle School
San Marcos Middle School
Woodland Park Middle School

Affordable Housing Sites
Copper Creek Apartments
Melrose Villas Apartments
Paseo del Oro Apartments
Westlake Village Apartments

GREAT FUTURES START HERE.

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: Casa Kids Campus Date Submitted: 10/5/22	Total # of people served: 94 Total # of San Marcos residents served: 94	Amount Requested: $10,000

Non-Profit Organization Name and Address, Website	Contact Person – Name, Title & Phone, email
Casa de Amparo 325 Buena Creek Road San Marcos, CA 92069-9679 https://www.casadeamparo.org	Heather Jenkins, M.A., CFRE Director of Donor Relations 760-566-3582 hjenkins@casadeamparo.org

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

Casa de Amparo is grateful for the opportunity to request a $10,000 grant to support our programs at our Casa Kids Campus. We are specifically requesting support to provide enhanced prosocial and therapeutic activities this year. Recently, the Annie E. Casey Foundation reported, "More than seven million children in the United States are struggling with anxiety, depression, and related mental health challenges in what amounts to a mental health crisis across race, ethnicity, economics, and sexual identity" (Candid, Philanthropy News Digest, 9 August 2022). Society is experiencing an escalating mental health crisis and at-risk foster children—youths we serve—are among the most vulnerable. Additional prosocial and therapeutic activities are an important component to healing.

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

Since 1978, Casa de Amparo has been an oasis in San Marcos for foster youths who have experienced significant traumas, such as domestic violence, gang activity, exposure to substance abuse and/or violence. We also treat medically vulnerable children, youths with special needs, and pregnant and/or parenting foster girls and their infants. Many of the girls we serve have been removed from their homes due to involvement in Commercial Sexual Exploitation of Children (CSEC) and are still regularly victimized. Without Casa de Amparo, San Marcos could see an escalation in detrimental behaviors, an increase in homelessness, and a further spiral of generational disfunction. We help youths heal so they can have a successful and healthy life and improve their families' future outcomes.

Please attach the following items.
Both Mini-Grant & Regular:
1. Budget for request (use SMCF Budget Worksheet)
2. Annual Operating budget for the organization or unit
3. Federal & State Tax ID numbers
4. Board of Directors listing with affiliations
5. **Regular Grants Only:**
   a. 1-2 page narrative
   b. First 2 pages of Federal 990
   c. Most recent year-end Statement or Audit including any management letters associated with Audit.
   d. Signature of President or Authorized Officer on Application
   e. Optional: letters of support

Expected date project will begin/end:

Date by which funds will be expended:

Signature of President or Authorized Officer

Katherine M. Karpé

Name, Title Date 10-5-22
Katherine M. Karpé, Director of Development

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 to the San Marcos Foundation | Regular Grant Cycle

Casa de Amparo Overview

The mission of Casa de Amparo is to support those affected by and at risk of child abuse and neglect, through a range of programs and services that promote healing, growth, and healthy relationships.

Casa de Amparo provides 1) short-term residential care for foster youths who have been removed from their homes due to significant abuse and/or neglect, gang activity, exposure to substance abuse and/or violence, and 2) transitional services beyond short-term residential care. This population includes medically vulnerable children, youths with special needs, and pregnant or parenting foster girls and their infants. But the support does not end with a safe place to sleep, healthy food, and medical care; we also provide extensive counseling, educational support, and therapeutic programs designed to begin to heal the children who come to the Casa Kids Campus. This is a challenging population to serve due to their traumatic experiences, but we are committed unconditionally – empowering youths to establish connections with trusted adults. For many of these kids, it is their first introduction to a healthy and safe relationship.

Residential Services Program | Casa Kids Campus

Casa de Amparo's Residential Services Program at our Casa Kids Campus is a Short-Term Residential Therapeutic Program (STRTP) that provides licensed residential care and intensive therapeutic treatment services in a safe, welcoming environment to foster youth, ages 12-18, who have been traumatized by severe child abuse or neglect. Residential Services has improved the quality of care for children and teens in the foster care system through the combined efforts of our health care staff, clinical therapists, and residential counselors who implement individualized treatment plans to enhance each resident's recovery and provide them the necessary resources to become successful, healthy young adults.

The youth stay in welcoming, home–like cottages that have kitchens, common living areas, patios, and laundry facilities. This is the setting where some of these young participants have their first experience of feeling safe while they sleep. The property also has outdoor play areas, gardens, library, and activities room, which create healthy social encounters in a safe environment. Each Casa Kid receives comprehensive trauma-informed care tailored to their individual physical, social, emotional, developmental, and educational needs, while also ensuring they get to experience healthy childhood experiences. It is a place where children who have suffered neglect can begin to process their feelings in a way that feels safe and allows them to take their first steps toward healing. 24/7 care is provided at the campus, including: nutritious meals, medical care, transportation, counseling and group therapy with licensed clinicians, educational support, parenting curriculum for young mothers, supervised family visitation, and recreational / therapeutic activities.

We have a need to establish and grow our prosocial and therapeutic activities to make an impact on our ability to provide life-enriching experiences.

The goals of this project are to:

1. Provide an increased variety of therapeutic social and emotional activities for youth and staff to boost morale during challenging times, celebrate their accomplishments, and help them feel more connected to each other.
2. Increase youth's willingness to participate in therapeutic activities and engage with staff and peer residents.
3. Increase trust between youth and staff.
4. Increase appreciation for staff through catered lunches, treats in the break room, and opportunities to receive gift cards to local restaurants, gasoline, movies, etc.

Experiences will provide additional enrichment opportunities for our youth to promote mental health, therapeutic interventions, healing, and fun, including field trips and on-site activities. Activities selected will combine therapeutic components, play, skill-building, stress relief, and learning, while minimizing staff facilitation time by contracting with outside service providers.

Activities will be provided both on-site and off-site in the community and may include but will not be limited to the following:

- UCSD ropes course
- Nature Unplugged guided hiking day trips
- Equine Therapy, and horseback riding at Breeze Mill Farm near Elfin Forest
- Clay 'n Latte paint your own pottery studio in Vista
- Ice Cream Sundae Sundays on-site or off-site at a local creamery
- Gardening supplies and classes to enhance the on-site garden
- Outdoor movie nights on-site with a large projector and comfortable lounge seating
- Field trips to iconic San Diego locations like Belmont Park, Balboa Park, Coronado, Mission Bay, etc.
- Cooking classes onsite
- Coastal Roots Farm visit and tour in Encinitas
- Crafts workshops and takeaway DIY craft kits in San Marcos

On behalf of the youths we serve, our dedicated staff, and Board of Directors, thank you for your consideration of our request.

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)

Expense Item	Total Budget	Request to the San Marcos Foundation
Personnel, Coordination and Attendance		
Residential Director (3%)	$3,000	$0
Residential Coordinators (Three at 12%)	$27,500	$0
Clinical Supervisor (5%)	$6,250	$0
Therapists (Three at 10%)	$21,000	$0
Benefits and Taxes at 20%	$11,550	$0
Total Staff	**$69,300**	**$0**
Direct Expenses		
Supplies for Therapeutic and Experiential Experiences	$25,000	$5,000
Field Trip Costs	$22,000	$5,000
Transportation	$2,500	$0
Food and Snacks	$10,000	$0
Evaluation	$2,500	$0
Other	$5,000	$0
Total Direct Expenses	**$67,000**	**$10,000**
Subtotal	**$136,300**	**$10,000**
Indirect 15%	$20,445	$0
Total	**$156,745**	**$10,000**

Grant Request Amount: $10,000

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

Is this a challenge grant? **No** Could it be? **If needed.**

Please list any other funding sources for this project. Indicate if funds are committed (C), conditional (CD), or pending (P).**
$5,000 Albertsons **C**
$5,000 Cox Communications **P**
$5,000 The Elwyn Heller Foundation **P**
$10,000 Max and Victoria Dreyfus Foundation **P**
$7,500 Teichert Foundation **P**

Casa de Amparo
Operating Budget
FY 2022-2023

	FY 22/23 Budget
Operational Revenues	
Contributions	1,956,000
Grant Revenue	8,362,492
Miscellaneous Income	157,095
Total Operational Revenues	10,475,587
Total Revenues	10,475,587
Operational Expenditures	
Personnel	5,428,568
Employee Benefits	1,257,876
Occupancy	1,433,049
Program Expense	374,400
Supplies	266,875
Professional Services	413,806
Transportation	132,589
Equipment Expense	151,281
Training, Meetings, Other	82,069
Telephone	94,109
Advertising & Promotion	33,510
Bank and other Fees	24,296
Postage, Printing, and Shipping	41,607
Fund Raising Expense	174,080
Total Miscellaneous	5,267
Total Operational Expenditures	9,913,383
Non-Operational Expenditures	
Depreciation	458,881
Free Use of Land	53,196
Total Non-Operational Expenditures	512,077
Total Expenditures	10,425,460
Net Gain/(Loss)	50,127

IRS Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

In reply refer to: 0248222025
Mar. 18, 2016 LTR 4168C 0
95-3315571 000000 00
Input Op: 0248222025 00024581
BODC: TE

CASA DE AMPARO
% ELIZABETH PORTER
325 BUENA CREEK RD
SAN MARCOS CA 92069-9679

025542

Employer ID Number: 95-3315571
Form 990 required: yes

Dear Taxpayer:

We issued you a determination letter in August 1979, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,

Doris P. Kenwright

Doris Kenwright, Operation Mgr.
Accounts Management Operations 1

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

Entity Status Letter

Date: 07/13/2022

ESL ID: 3117442091

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: 4697478

Entity Name: ESCOKIDOS

- [x] 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.
- [x] 3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701 d.
- [ ] 4. We do not have current information about the entity.
- [ ] 5. The entity was administratively dissolved/cancelled on 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

Treating and Preventing Child Abuse and Neglect

Casa de Amparo
2022 Board of Directors Roster

100% of Casa de Amparo's Board of Directors contributes to the organization, including annual and capital gifts.

Chair of the Board
Richard Berwick (10/13-12/22)
President, Cross Armory

Vice-Chair
Vanessa Negrete (7/18-12/24)
Attorney, Negrete Law Group, P.C.

Immediate Past Chair
Kayleen Huffman (10/13-12/22)
CFO, Bassett Home Furnishings

Secretary
Mary Ann Bosanac (11/13-12/22)
Realtor

Treasurer
Debbie Slattery (3/06-12/24)
Branch Manager & Vice President, California Bank & Trust

Members of the Board

Theresa Akatiff (12/20-12/23)
General Dentist

Liese Cornwell (5/17-12/22)
Vice President of Strategic Partnerships, San Diego International Film Festival

Marilou Dela Rosa (10/09-12/24)
Owner, Access Care Culture of Caring

Jim Grant (8/12-12/24)
President, J.E. Grant General Contractors

Michele Lambert (08/22-12/25)
CFO, Vista Community Clinic

Tim Lesmeister (12/15-12/24)
Mortgage Loan Originator, Geo-Corp, Inc.

Jon Montgomery (06/21-12/24)
Medical Officer, San Diego Sheriff's Department

Michael Platis (3/07-12/24)
Senior Project Manager, Cumming Construction Management

Jose Rodriguez (08/22-12/25)
Senior Vice President, Supply Chain and Total Quality Management, Rubio's Coastal Grill

Jerry Stein (12/03-12/24)
Member of the Board of Directors, Stein Family Foundation

Sharon Stein (6/93-12/23)
Member of the Board of Directors, Stein Family Foundation

EXTENDED TO MAY 16, 2022

Form **990** | **Return of Organization Exempt From Income Tax** | OMB No. 1545-0047

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

▶ 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.

Department of the Treasury Internal Revenue Service

2020 Open to Public Inspection

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: CASA DE AMPARO

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 325 BUENA CREEK ROAD | Room/suite

City or town, state or province, country, and ZIP or foreign postal code: SAN MARCOS, CA 92069

D Employer identification number: 95-3315571

E Telephone number: 760-754-5500

G Gross receipts $ 13,371,197.

F Name and address of principal officer: MICHAEL BARNETT 325 BUENA CREEK ROAD, SAN MARCOS, CA 92069

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.CASADEAMPARO.ORG

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶ | **L** Year of formation: 1979 | **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO SUPPORT THOSE AFFECTED BY AND AT RISK OF CHILD ABUSE AND NEGLECT, (CONTINUED ON SCHEDULE O)

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	135
6	Total number of volunteers (estimate if necessary)	6	100
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	9,893,110.	13,221,907.
	9	Program service revenue (Part VIII, line 2g)	0.	0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	46,145.	25,913.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	197,147.	15,221.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,136,402.	13,263,041.
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)	6,657,708.	7,436,635.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 591,500.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,423,478.	3,611,165.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,081,186.	11,047,800.
	19	Revenue less expenses. Subtract line 18 from line 12	55,216.	2,215,241.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	20,951,198.	23,249,439.
	21	Total liabilities (Part X, line 26)	4,092,287.	4,022,335.
	22	Net assets or fund balances. Subtract line 21 from line 20	16,858,911.	19,227,104.

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

▶ MICHAEL BARNETT, CEO

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
KRISTEN BASS		05/11/22		P01247587
Firm's name ▶ CBIZ MHM, LLC			Firm's EIN ▶ 34-1884125	
Firm's address ▶ 4722 N 24TH ST, STE 300 PHOENIX, AZ 85016			Phone no. 602-264-6835	

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

CASA DE AMPARO IS RECOGNIZED AS A MAJOR FORCE IN THE FIELD OF CHILD ABUSE PREVENTION. PARTNERING WITH THE GREATER SAN DIEGO COMMUNITY, WE ASSURE THAT CHILDREN AND THEIR FAMILIES RECEIVE UNIQUE AND INNOVATIVE SERVICES FOR HEALING, FOR STOPPING CHILD (CONTINUED ON SCHEDULE O)

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

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

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

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

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

4a (Code:) (Expenses $ 5,554,576. including grants of $) (Revenue $)

RESIDENTIAL SERVICES: IN FISCAL YEAR 2020-2021, CASA DE AMPARO'S RESIDENTIAL SERVICES PROGRAM PROVIDED 24-HOUR SHORT AND LONG-TERM RESIDENTIAL GROUP HOME CARE AND SUPPORTIVE SERVICES FOR 94 CHILDREN, AGES BIRTH TO EIGHTEEN, INCLUDING PREGNANT AND PARENTING TEENS AND THEIR BABIES AND THOSE WITH SPECIAL HEALTHCARE NEEDS, WHO HAD BEEN REMOVED FROM THEIR HOMES DUE TO ABUSE OR NEGLECT. CHILDREN BENEFIT FROM A RESIDENTIAL ENVIRONMENT WHICH FOCUSES ON HEALTHY INTERACTIONS WITH PEERS AND CAREGIVERS. SERVICES INCLUDE NURSING AND HEALTHCARE, CASE MANAGEMENT, INDIVIDUAL AND GROUP COUNSELING, RECREATION, NUTRITION, INDEPENDENT LIVING AND SOCIAL SKILLS TRAINING, EDUCATION EVALUATION AND INDIVIDUALIZED SUPPORT. THE CHILDREN ARE ROUTINELY PROVIDED GROUP, FAMILY AND INDIVIDUAL COUNSELING, CRISIS INTERVENTION, THREE NUTRITIOUS

4b (Code:) (Expenses $ 1,893,290. including grants of $) (Revenue $)

NEW DIRECTIONS TRANSITIONAL HOUSING AND SUPPORT PROGRAM: IN FY2020-2021 CASA DE AMPARO'S NEW DIRECTIONS PROGRAM PROVIDED JOB READINESS TRAINING AND EMPLOYMENT, CASE MANAGEMENT, HIGHER EDUCATION ACCESS/SUPPORT, FINANCIAL LITERACY & SOCIAL SKILLS EDUCATION, HEALTHY LEISURE AND TRANSPORTATION ASSISTANCE, TO HELP 65 FORMER FOSTER YOUTH, AGES 18 TO 24 AND THEIR CHILDREN. THE GOAL OF THE PROGRAM IS TO HELP CLIENTS MAKE A SUCCESSFUL TRANSITION FROM FOSTER CARE TO INDEPENDENT LIVING. SUPPORTIVE INTERVENTION IS PROVIDED BASED ON INDIVIDUAL NEEDS, TO FOSTER SKILL DEVELOPMENT, SELF-DIRECTION AND PARENTING SKILLS THAT WILL SUSTAIN THEM ONCE THEY ARE ON THEIR OWN. ASSISTANCE THAT WOULD TYPICALLY BE PROVIDED BY PARENTS, SUCH AS VEHICLE REPAIR, DENTAL & HEALTHCARE EMERGENCIES, COLLEGE APPLICATION FEES, ETC. IS PROVIDED.

4c (Code:) (Expenses $ 1,468,849. including grants of $) (Revenue $)

COUNSELING SERVICES PROGRAM: PROVIDES TRAUMA-INFORMED THERAPY AND CASE MANAGEMENT FOR CHILDREN AND FAMILIES EXPERIENCING OR AT RISK OF CHILD ABUSE. IN FISCAL YEAR 2020-2021 COUNSELING SERVICES PROVIDED SUPPORT TO 159 CHILDREN AND FAMILIES. IN FISCAL YEAR 2020-2021 PROVIDED APPROXIMATELY 14,500 HOURS OF INDIVIDUAL, GROUP, FAMILY AND AGE APPROPRIATE PLAY THERAPY TO CHILDREN. SUPPORT ALSO INCLUDES FACILITATION OF PSYCHIATRIC AND PSYCHOLOGICAL SERVICES AND OTHER SPECIALIZATIONS SUCH AS SPEECH THERAPY. ALL SERVICES ARE TAILORED TO THE INDIVIDUAL STRENGTHS AND NEEDS OF EACH FAMILY SYSTEM (INDIVIDUAL CHILD, INTACT FAMILY, SINGLE, YOUNG ADULT, COUPLE, ETC.).

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

(Expenses $ 512,861. including grants of $) (Revenue $)

4e Total program service expenses ▶ 9,429,576.

Casa de Amparo

Financial Statements and
Supplemental Information
As of and for the Year Ended June 30, 2021
(With Comparative Information for June 30, 2020)

MHM

Casa de Amparo

Contents

Mayer Hoffman McCann P.C.
13500 Evening Creek Drive N. ■ Suite 450 ■ San Diego, CA 92128
Main: 858.795.2000 ■ Fax: 858.795.2001 ■ www.mhmcpa.com

Independent Auditors' Report

To the Audit Committee
Casa de Amparo
San Marcos, California

Report on the Financial Statements

We have audited the accompanying financial statements of Casa de Amparo (the "Organization"), a nonprofit entity, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 organization'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 Casa de Amparo as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Summarized Comparative Information

We have previously audited Casa de Amparo's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 8, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 3, 2022 on our consideration of Casa de Amparo's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Casa de Amparo's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Casa de Amparo's internal control over financial reporting and compliance.

Mayer Hoffman McCann P.C.

San Diego, California
March 3, 2022

Casa de Amparo

Statements of Financial Position

As of June 30,	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	$ 6,886,780	$ 4,680,797
Grants receivable	1,063,254	955,301
Pledges receivable, net	255,000	255,000
Prepaid expenses and other current assets	192,661	109,260
Total current assets	8,397,695	6,000,358
Pledges receivable, net of current portion	252,427	257,282
Land lease	966,343	1,019,536
Deposits	38,842	28,587
Funds held by community foundations	738,894	569,243
Property and equipment, net of depreciation	12,855,238	13,076,192
Total noncurrent assets	14,851,744	14,950,840
Total assets	$ 23,249,439	$ 20,951,198
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	$ 109,591	$ 81,849
Accrued compensation and other expenses	804,528	733,084
Loan payable, current portion	121,320	114,452
Deferred revenue	404,233	456,028
Total current liabilities	1,439,672	1,385,413
Other liabilities		
Loan payable, net of current portion	2,582,663	2,706,874
Total liabilities	4,022,335	4,092,287
Net assets		
Without donor restrictions	13,455,273	13,503,044
With donor restrictions	5,771,831	3,355,867
Total net assets	19,227,104	16,858,911
Total liabilities and net assets	$ 23,249,439	$ 20,951,198

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

Casa de Amparo

Statements of Activities

Year Ended June 30, 2021

(With Summarized Financial Information for year ended June 30, 2020)

	Without Donor Restrictions	With Donor Restrictions	Total	2020 Total
REVENUE AND SUPPORT				
Grant Revenue	$ 8,632,004	$ -	$ 8,632,004	$ 8,253,704
Contributions	940,049	2,778,164	3,718,213	1,281,720
Special events revenue and related contributions	388,475	-	388,475	390,152
In-kind donations	541,051	-	541,051	229,425
Interest and other income	188,217	39,149	227,366	109,186
Net assets released from restrictions	401,349	(401,349)	-	-
Total operating revenue and support	11,091,145	2,415,964	13,507,109	10,264,187
EXPENSES				
Program Services	9,429,576	-	9,429,576	8,561,326
General and administrative	1,024,935	-	1,024,935	934,219
Fundraising	589,261	-	589,261	579,684
Special events expense	95,144	-	95,144	144,755
Total Expenses	11,138,916	-	11,138,916	10,219,984
Change in net assets	(47,771)	2,415,964	2,368,193	44,203
Net assets, beginning of year	13,503,044	3,355,867	16,858,911	16,814,708
Net assets, end of year	$ 13,455,273	$ 5,771,831	$ 19,227,104	$ 16,858,911

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

Casa de Amparo

Statements of Functional Expenses

Year Ended June 30, 2021

(With Summarized Financial Information for the year ended June 30, 2020)

	Residential Services (STRTP)	New Directions Transitional Housing	Counseling Services	Family Visitation	Total Program Services	General and Administrative	Fundraising and Special Events	2021 Total	2020 Total
Salaries	$3,163,367	$436,889	$1,008,741	$272,433	$4,881,430	$657,795	$453,952	$5,993,177	$5,336,939
Benefits	920,018	83,761	182,600	45,747	1,232,126	149,790	61,542	1,443,458	1,320,769
Occupancy	289,939	664,191	53,369	26,188	1,033,687	29,019	8,370	1,071,076	1,053,855
Supplies	456,732	281,206	5,764	57,858	801,560	7,680	2,771	812,011	491,784
Depreciation & amortization	268,962	84,701	82,621	35,925	472,209	27,804	11,208	511,221	507,477
Program expense	134,399	244,841	6,006	1,154	386,400	5,444	1,735	393,579	378,029
Professional services	50,985	13,053	84,210	6,606	154,854	40,084	7,430	202,368	259,340
Other expenses	60,330	1,480	1,583	460	63,853	56,841	22,058	142,752	225,196
Transportation	56,836	30,127	1,207	46,807	134,977	3,393	2,271	140,641	120,287
Interest expense	63,792	19,856	19,609	10,766	114,023	6,491	2,661	123,175	127,944
Special event expense	-	-	-	-	-	2,239	92,905	95,144	144,755
Equipment expense	43,861	7,289	8,549	3,689	63,388	18,413	9,014	90,815	134,461
Telephone	31,863	23,829	11,727	3,978	71,397	2,570	2,649	76,616	67,089
Training, meetings, other	13,492	2,067	2,863	1,250	19,672	17,372	5,839	42,883	52,059
Total functional expenses	$5,554,576	$1,893,290	$1,468,849	$512,861	$9,429,576	$1,024,935	$684,405	$11,138,916	$10,219,984

The accompanying notes to the financial statements are an integral part of these statements

Casa de Amparo

Statements of Cash Flows

Years ended June 30,	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 2,368,193	$ 44,203
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	458,028	454,284
Amortization of donated property	53,193	53,193
Realized and unrealized investment gains	(169,652)	(1,220)
Change in discount of pledges receivable	(145)	(436)
Loss (gain) on sale of fixed assets	1,350	(2,719)
Changes to operating assets and liabilities:		
Grants receivable	(107,953)	402,820
Pledges receivable	5,000	14,922
Prepaid expenses and other current assets	(83,401)	78,237
Deposits	(10,255)	49,309
Accounts payable	27,742	(57,248)
Accrued compensation and other expenses	71,444	76,765
Deferred revenue	(51,795)	424,656
Net cash provided by operating activities	2,561,749	1,536,766
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(65,455)	(64,547)
Additions to construction in progress	(184,630)	(248,286)
Proceeds from sale of property and equipment	11,662	38,937
Net cash flows used in investing activities	(238,423)	(273,896)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayments on loan payable	(117,343)	(107,086)
Net cash used in financing activities	(117,343)	(107,086)
Change in cash and cash equivalents	2,205,983	1,155,784
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	4,680,797	3,525,013
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 6,886,780	$ 4,680,797
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid for interest	$ 123,175	$ 129,458

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

Note 1 - Nature of activities

Casa de Amparo (the Organization) was established in 1978 in California as a non-profit corporation and is recognized as a 501(c)(3) Tax Exempt organization by the IRS. Casa de Amparo's mission is to support those affected by, and at risk of, child abuse or neglect through a range of programs and services that promote healing, growth, and healthy relationships.

Casa de Amparo is recognized as a major force in the field of child abuse prevention and treatment. Partnering with the greater San Diego community, it assures that children and their families receive unique and innovative services for healing, for stopping child mistreatment of any kind, and for ending generational cycles of abuse. The result is a community where child abuse and neglect are not tolerated, and where child abuse awareness and prevention are priorities.

The Organization offers four integrated child abuse prevention and treatment programs. Residential Services (Short Term Residential Therapeutic Program or STRTP) provides 24-hour care and supportive/therapeutic services for children, from birth to 18, removed from the home due to abuse or neglect, including pregnant and parenting teens and their babies, and youth with special healthcare needs. New Directions provides transitional housing and supportive services to help former foster youth, ages 18 to 25, make a successful transition from foster care to independent living. Counseling Services provides trauma-informed therapy and case management for children and families experiencing, or at-risk of, child abuse or neglect. Family Visitation Services provides supervised visits and promotes healthy family relationships and reunification.

The Organization has two campuses. The Casa Kids Campus on 11.4 acres owned by the Organization in the Twin Oaks Valley area of San Marcos was opened in April 2012. This campus provides housing for up to 50 children including 12 infants, and has a basketball court, a volleyball court, walking trails, gardens, a library, a learning center, an art/activities room, training rooms and administrative/support offices. The second campus is in Oceanside and is shared by Family Visitation Services and New Directions with buildings owned by the Organization and a long-term land lease agreement with the City of Oceanside.

In 2016, Casa de Amparo responded to the growing need for intensive residential care for pregnant and parenting female foster youth and their babies by expanding its pregnant and parenting program capacity and space and also expanding overall clinical support space on the Casa Kids Campus. The cottage for pregnant and parenting female foster youth and their babies now serves up to 12 moms and 12 babies simultaneously.

In order to comply with the State of California's Continuum of Care Reform (CCR), Casa de Amparo implemented STRTP standards and began the process of Joint Commission accreditation early in fiscal year 2017. Joint Commission accreditation was awarded May 19, 2017. Casa de Amparo received STRTP approval and its licensure from the State of California in January 2019.

In 2018, Casa de Amparo added the Transition Preparation Program (TPP) within its Residential Services program. The TPP serves older teenage foster youth, including youth who are pregnant or parenting. The TPP maintains all aspects of supervision and services provided in Residential Services while preparing teens to live independently by simulating apartment style living.

In 2020, Casa de Amparo continued its campaign to raise funds to expand the Casa Kids Campus in San Marcos to include a Teen Wellness Center (TWC) for Foster Youth. The TWC will be licensed by California Community Care Licensing as a Community Treatment Facility, which is a secure Short-Term Residential Therapeutic Program (STRTP). The Teen Wellness Center will be the first of its kind in San Diego County and only the third in California. The TWC will serve foster youth who are in need of a higher level of emotional, behavioral and mental health care.

Note 1 - Nature of activities (continued)

The TWC will play a vital role in the child abuse treatment and prevention services provided to children affected by complex trauma that would otherwise likely be placed out of state. The Organization plans to break ground on the TWC in April of 2022.

Note 2 - Summary of significant accounting policies

Basis of Presentation – The Organization's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). Based on the existence or absence of donor-imposed restrictions, the Organization classifies resources into two categories: without donor restrictions and with donor restrictions.

> *Without Donor Restrictions* – Net assets without donor restrictions are free of donor-imposed restrictions. All revenues, gains, and losses that are not restricted by donors are included in this classification. All expenditures are reported in the without donor restrictions class of net assets, including expenditures funded by restricted contributions. Expenditures funded by restricted contributions are reported in the without donor restrictions net asset class because the use of restricted contributions is in accordance with donors' stipulations results in the release of such restrictions.
>
> *With Donor Restrictions* – Net assets with donor restrictions are limited as to use by donor-imposed stipulations that may expire with the passage of time or that may be satisfied by action of the Organization. The Organization reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the statements of activities as net assets released from restrictions.
>
> Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy.

Revenue Recognition – Revenue from grants is recognized to the extent of eligible services or costs incurred up to an amount not to exceed the total grant/contract authorized. Any amounts received in advance are deferred until earned.

All other donor restricted contributions are 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 statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

The Organization has capitalized the value of the donated land lease as a contribution with donor restrictions. Each year the Organization reclassifies amortization of the land lease from net assets with donor restrictions to net assets without donor restrictions. For the year ended June 30, 2021 and 2020, the ending value of the land lease is $966,343 and $1,019,536, respectively.

Cash and Cash Equivalents – the Organization considers cash on hand and short term investments with original maturities of three months or less to be cash and cash equivalents.

Note 2 - Summary of significant accounting policies (continued)

Grants Receivable – Grants receivable arise in the normal course of operations. It is the policy of management to review the outstanding grants 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. Management determined that no allowance is necessary at June 30, 2021 and 2020.

Pledges Receivable – Unconditional promises to give cash and other assets are recognized as revenue in the period received. Conditional promises to give are not recognized until donor stipulations are met. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give, with payments due to the Organization beyond one year, are recorded as net assets with donor restrictions at the estimated present value of the expected future cash flows, using credit risk adjusted rates applicable to the years in which the promises are expected to be received. Amortization of the discounts is recorded as contribution revenue in the appropriate net asset class.

An allowance for uncollectible pledges receivable is provided based upon management's judgement of such factors as prior collection history and other relevant factors. Management determined that no allowance is necessary at June 30, 2021 and 2020.

Funds held by Community Foundations – The Organization transferred assets to community foundations holding them as endowed component funds for the benefit of the Organization. See Note 6 for additional detail.

Property and Equipment – Acquisitions of property and equipment of $5,000 or more are capitalized. Property and equipment are stated at cost or, if donated, at the appropriate fair market value at the date of donation. Expenditures for maintenance and repairs are charged against operations. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets of 5 to 45 years.

Buildings	20 – 45 years
Furniture and equipment	5 – 7 years
Vehicles	5 years

Depreciation expense was $458,028 and $454,284 for the years ended June 30, 2021 and 2020, respectively.

Valuation of Long-Lived Assets – Accounting Standards Codification (ASC) Topic 360, *Property, Plant, and Equipment* requires that long-lived assets and certain identifiable intangibles to be held and used by the Organization be reviewed for impairment whenever events of changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

Impairment, which is determined based upon the estimated fair value of the asset, is recorded when estimated undiscounted cash flows expected to be generated by the asset is insufficient to recover its net carrying value. As of June 30, 2021, the Organization did not identify any events or circumstances that would require recognition of an impairment loss under this standard.

Donated Stock – In accordance with authoritative guidance, investments in equity securities with readily determinable fair market values and all debt securities are reported at fair value with gains and losses included in the statement of activities. Realized gains and losses on the sale of securities are based upon the original cost of the security, as determined by the specific identification method. Unrealized gains and losses represent the change in the fair market value of the individual investments for the year or since the acquisition date if acquired during the year and are recorded in the statement of activities as part of current year operations.

Securities acquired by gift are recorded at their fair market value at the date of the gift. The Organization's policy is to liquidate all gifts of securities immediately upon receipt.

Note 2 - 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 operations as appropriate. Certain contributed items are auctioned at the Organization's special events. Contributed items are included in the statements of activities as in-kind donations and program and special event expenses. The Organization recorded a total of $541,051 and $229,425 in operational expenses related to in-kind donations for the years ended June 30, 2021 and 2020, respectively. The Organization receives a substantial amount of services donated by volunteers in carrying out the Organization's program services. The services do not meet the criteria as contributions and are, therefore, not recognized in the financial statements.

Functional allocation of expenses – The Organization allocates its expenses on a functional basis among its various programs and supporting services. 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 based on time records, space utilized, and estimates made by the Organization's management.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, requires the Organization to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. The Organization believes that the estimates utilized in preparing these financial statements are reasonable; however, actual results could differ from those estimates.

Income Taxes – 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. The Financial Accounting Standards Board (FASB) issued Accounting Standards Notification No. 740-10, *Accounting for Uncertainties in Income Taxes,* which sets a minimum threshold for financial statement recognition of the benefit of tax position taken or expected to be taken in a tax return. The Organization uses a loss contingencies approach for evaluating uncertain tax positions and continually evaluates changes in tax law and new authoritative rulings. Management believes that the Organization has no uncertain tax positions.

New Accounting Pronouncements – In February 2016, the FASB issued ASU 2016-02, Leases ("Topic 842"), and issued several subsequent amendments to the initial guidance. The amendments in these updates require lessees to recognize the following for all leases (with the exception of short-term leases) at the commencement date, a lease liability, which is a lessee's obligation to make lease payments arising from a lease, measured on a discounted basis; and, a right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term. The amendments in this update will be effective for the annual period beginning after December 15, 2021. Early adoption is permitted. The Company has yet to assess the full impact of this guidance.

Subsequent Events – Subsequent events are events or transactions that occur after the statement of financial position date but before financial statements are available to be issued. The Organization recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at that date, including the estimates inherent in the process of preparing financial statements. The Organization's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of financial position, but arose after that date and before the financial statements are available to be issued. The Organization has evaluated subsequent events through March 3, 2022, which is the date the financial statements are available for issuance.

In May 2021, the Center for Medicaid and Medicare Services (CMS) determined that Short-term Residential Therapeutic Programs (STRTPs) cannot be exempted from Institute for Mental Disease (IMD) determination. The California Department of Health Care Services (DHCS) was subsequently directed to conduct IMD determination reviews of all STRTPs to ascertain if they're eligible to claim federal financial

Note 2 - Summary of significant accounting policies (continued)

participation (FFP). The DHCS is working with the California Department of Social Services (CDSS) to provide guidance to STRTP providers to facilitate the IMD determination reviews.

An IMD is “a hospital, nursing facility, or other institution of more than 16 beds that is primarily engaged in providing diagnosis, treatment, or care of persons with mental diseases, including medical attention, nursing care, and related services. Whether an institution is an institution for mental diseases is determined by its overall character as that of a facility established and maintained primarily for the care and treatment of individuals with mental diseases, whether or not it is licensed as such." A facility designated as an IMD is not eligible to claim FFP for any expenditure for services provided to IMD residents.

In order to continue receiving FFP, Casa de Amparo would have to reduce its number of STRTP beds from 38. Alternatively, Casa de Amparo is exploring having two STRTP licenses from CDSS for 16 each (total 32) on the San Marcos campus, each program/license with its own distinct address. If the latter option is approved by DHCS, Casa de Amparo would be able to provide a total of 32 STRTP beds.

Initially, the DHCS required the IMD determination be completed by December 31, 2021. However, on November 23, 2021, Casa de Amparo received confirmation that it’s IMD determination due date was deferred to December 31, 2022.

Note 3 - Fair Value Measurements

Due to the short-term nature of cash equivalents, receivables, prepaid expense, accounts payable and deferred income, fair value approximates carrying value. In accordance with Financial Accounting Standards Board Codification No. 820 (FASB ASC 820), fair value is defined as the price that the Organization would receive upon selling an asset or transferring a liability in an orderly transaction to an independent buyer in the principal or most advantageous market of the asset.

FASB ASC 820 also establishes a three-tier hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs and to establish the classification of fair value measurements for disclosure purposes. Inputs refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity’s own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

The standard describes three-tier hierarchy of inputs that may be used to measure fair value as follows.

- **Level 1:** Quoted prices (unadjusted) of identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

- **Level 2:** Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

- **Level 3:** Significant unobservable inputs that reflect the Organization’s own assumptions about the assumptions that market participants would use in pricing an asset or liability.

Note 3 - Fair Value Measurements (continued)

Assets and liabilities measured at fair value on a recurring basis are summarized as below:

		Fair Value Measurements at June 30, 2021, Using:		
June 30, 2021	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs Level 3
Endowment Investor Pools:				
San Diego Foundation	$ 345,872	$ -	$ 345,872	$ -
Jewish Community Foundation of San Diego	393,022	-	393,022	-
Fair value, end of year	$ 738,894	$ -	$ 738,894	$ -

		Fair Value Measurements at June 30, 2020, Using:		
June 30, 2020	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs Level 3
Endowment Investor Pools:				
San Diego Foundation	$ 265,794	$ -	$ 265,794	$ -
Jewish Community Foundation of San Diego	303,449	-	303,449	-
Fair value, end of year	$ 569,243	$ -	$ 569,243	$ -

Note 4 - Concentration of Credit Risk

Cash

The Organization maintains cash balances at several financial institutions. Accounts at these institutions are secured by the Federal Deposit Insurance Corporation. At times, the balances may exceed federally insured limits. There have been no losses in such accounts. Management believes that the Organization is not exposed to any significant credit risk with respect to its cash.

Revenue and Receivables

The Organization received approximately 64% and 80% of its revenue from government contracts for the years ended June 30, 2021 and 2020, respectively. The Organization received $4.9 million or 37% of its total revenue from Residential Services (STRTP) and $1.7 million or 12% of its total revenue from its New Directions transitional housing program. For the year ended June 30, 2020, the Organization received $5 million or 50% of its total revenue from Residential Services (STRTP) and $1.5 million or 15% of its total revenue from its New Directions transitional housing program.

Pledges receivable totaled $507,427 and $520,000 as of June 30, 2021 and June 30, 2020, respectively. Of the total pledges receivable, $500,000 is from one foundation.

Note 5 - Pledges Receivable

Pledges receivable consist of the following at June 30:

	2021	2020
Net pledges receivable	$ 515,000	$ 520,000
Less imputed discount	(7,573)	(7,718)
Less allowance for doubtful accounts	-	-
	$ 507,427	$ 512,282
Contributions receivable consist of the following:		
Due in less than one year	$ 255,000	$ 255,000
Due in one to five years	260,000	265,000
	$ 515,000	$ 520,000

The net present value for the pledges due in more than one year is discounted at a rate of 3%.

Note 6 - Funds Held by Community Foundations

Funds held by community foundations consist of endowment funds held by The San Diego Foundation and the Jewish Community Foundation of San Diego (the Foundations) for the benefit of the Organization.

The Organization has granted The San Diego Foundation variance power, which gives their Trustees the power to use the Fund for other purposes in certain circumstances. The Funds are subject to The San Diego Foundation’s investment and spending policies.

The San Diego Foundation endowment funds are invested in the following assets classes:

Asset Class	**%**
Equity	47.9%
Hedge Funds	14.0%
Fixed Income	14.1%
Real Assets	6.2%
Real Estate	5.5%
Private Equity	12.0%
Cash	0.3%

The funds held at the Jewish Community Foundation of San Diego have been designated by the Organization’s board of directors to be invested in their pool Organization funds, which have endowment like investment objectives.

Note 6 - Funds Held by Community Foundations (continued)

The Jewish Community Foundation of San Diego pool Organization funds are invested in the following assets classes:

Asset Class	%
Equity	59.5%
Defensive Fixed Income	11.9%
Real Assets	16.1%
Defensive Hedge Funds	12.5%

The Organization reports the fair value of the Funds in the statement of financial position. Changes in the value of the Funds are reported as gains or losses in the statement of activities.

Note 7 - Property and Equipment

Property and equipment consist of the following at June 30:

	2021	2020
Buildings	$ 14,543,499	$ 14,523,664
Furniture and equipment	360,363	357,781
Vehicles	334,710	313,978
	15,238,572	15,195,423
Less: accumulated depreciation	(4,143,066)	(3,694,332)
	11,095,506	11,501,091
Land	916,587	916,587
Construction in Progress	843,145	658,514
	$ 12,855,238	$ 13,076,192

Note 8 - Loan Payable

On April 20, 2017, the Organization refinanced its loan agreement with Wells Fargo Bank for the purpose of financing the cost of construction of Casa Kids Campus. Interest is payable monthly at a fixed rate of 4.35% and the loan matures on May 5, 2024. The loan is secured by the Casa Kids Campus.

The Organization is subject to compliance with certain debt covenants under the loan agreement. The Organization received a waiver for covenant non-compliance for the year ended June 30, 2021.

The aggregate principal payments due under the loan are as follows:

Years ending June 30,	
2022	$ 121,320
2023	126,704
2024	2,455,959
	$ 2,703,983

Note 9 - Contingencies and Commitments

Government Contracts – The Organization receives a significant portion of its revenues from government contracts, which are subject to audits. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. Management believes that any liability, which may result from these audits, is not significant.

Operating Leases – The Organization leases program facilities under non-cancelable operating leases, which expire at various dates through July 2021. Total rent expense was $530,209 and $514,248 for the years ended June 30, 2021 and 2020, respectively.

Future minimum lease payments under operating leases are $145,969 for the year ended June 30, 2022.

The Organization leases real property from the City of Oceanside located at Ivey Ranch Park. The Organization constructed a facility on the Ivey Ranch property that is used for its Family Visitation and New Directions programs. The lease commenced in 2007 with a term of 35 years and an option to extend an additional 25 years. Rent is free as long as the facility is used to provide family visitation and counseling services. The unamortized fair value of the free rent is reported as land lease in the statements of financial position. Amortization of the free use of land was $53,193 for the years ended June 30, 2021 and 2020.

Note 10 - Nature and amount of net assets with donor restrictions

Net assets with donor restrictions were available for the following purposes as of June 30:

		2021		2020
Restricted for specified purpose:				
Land Lease – Ivey Ranch	$	966,343	$	1,019,536
Capital Campaign for Teen Wellness Center and Support Services building		4,638,139		2,208,130
Total restricted for specified purpose		5,604,482		3,227,666
Endowments subject to the Organization’s spending policy and appropriation		167,349		128,201
Total net assets with donor restrictions	$	5,771,831	$	3,355,867

Net assets in the amounts of $401,349 and $318,002 released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors for the years ended June 30, 2021 and 2020, respectively.

Note 11 - Retirement Plan

The Organization sponsors a non-contributory 403(b) retirement plan covering all employees who have completed 90 days of eligible service. Contributions to the retirement plan are at the discretion of each employee. There were no contributions by the Organization for the years ended June 30, 2021 and 2020, respectively.

Note 12 - Information Regarding Liquidity and Availability

Contract revenue from the federal, state and local governments historically represent approximately 80% of the Organization’s funding needs. Support without donor restrictions averaged 15%, and the remainder funded by contributions with donor restrictions and interest income.

The Organization’s cash flows have seasonal variations due to a concentration of contributions received at calendar and fiscal year-end. To manage liquidity, the Organization has a policy to structure its financial

Note 12 - Information Regarding Liquidity and Availability (continued)

assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization invests cash in excess of its daily requirements in money market accounts and short-term investments. As of June 30, 2021, the Organization had $1,025,636 available in its operating reserve accounts. Additionally, the Organization has Board Designated net assets without donor restrictions totaling $571,545 that, while the Organization does not intend to spend for those purposes other than those identified, the amounts could be made available for current operations, if necessary.

The following table reflects the Organization's financial assets as of June 30, 2021, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of contractual restrictions or internal board designations. Amounts not available include certain donor-restricted investments as more fully described in note 10.

June 30,	2021
Financial assets at year-end:	
Cash and cash equivalents	$ 6,886,780
Grants receivable	1,063,254
Pledges receivable	507,427
Funds held by community foundations	738,894
Total financial assets	9,196,355
Less:	
Amounts not available to be used within one year:	
Restricted by donors with purpose restriction	(4,638,139)
Pledges receivable to be collected in more than one year	(252,427)
Amounts available to management with Board's approval:	
Community foundation Organization fund	(393,022)
Amounts unavailable to management in perpetuity:	
Donor restricted endowment	(167,349)
Board-designated endowment	(178,523)
Financial assets available to meet cash needs for general expenditures within one year	$ 3,566,895

Note 13 - Endowment Funds

Authoritative guidance related to not-for-profit entities provides guidance on the net asset classification of donor-restricted endowment funds for a not-for-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 ("UPMIFA") and requires additional disclosures about an organization's endowment funds. The Organization's endowment funds consist of four individual funds and includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. In accordance with the authoritative guidance, net assets associated with the funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Organization has interpreted UPMIFA as the prudent preservation of the fair value of the original gift of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund and (d) the remaining

Note 13 - Endowment Funds (continued)

portion of the donor-restricted endowment until those amounts are appropriated for expenditures by the Organization in a manner consistent with the standard of prudence prescribed by the State of California's UPMIFA. As such, much of the net realized and unrealized appreciation in the fair value of the assets of an endowment fund over the historic dollar value of the fund is considered prudent, unless the donor's intention is indicated in the endowment.

Changes in endowment net assets for the year ended June 30, 2021 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment assets, June 30, 2020	**$ 441,042**	**$ 128,201**	**$ 569,243**
Investment return, net	130,503	39,148	169,651
Endowment assets, June 30, 2021	**$ 571,545**	**$ 167,349**	**$ 738,894**

Changes in endowment net assets for the year ended June 30, 2020 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment assets, June 30, 2019	**$ 440,929**	**$ 127,094**	**$ 568,023**
Investment return, net	113	1,107	1,220
Endowment assets, June 30, 2020	**$ 441,042**	**$ 128,201**	**$ 569,243**

Endowment net assets without donor restrictions identified in the tables above represent Board designated net assets.

From time to time, the fair value of assets associated with donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Organization to retain as a fund of perpetual duration. There were no deficiencies of this nature as of June 30, 2021 and 2020.

Due to the relatively small size of its endowment, the Organization has not enacted a policy of spending principal or principal appreciation of the funds. The Organization invests the funds for total return and reinvests all interest and dividends to enhance the growth of the funds. The Organization believes it is beneficial to defer endowment spending grow the endowment to a size that will have a meaningful impact in stabilizing the revenues of the Organization.

Endowment and board-designated endowment funds are invested with a strong equity bias towards significant diversification across investments with fundamentally different risk characteristics. In general, assets are invested in funds that provide liquidity and diversification of security specific risk at reasonable cost. The funds are invested with a long-term horizon without attempting to time market movements. Allocations to asset classes are maintained in accordance with the long-term policy targets and ranges approved by the Operations Committee and the Board of Directors.

Note 14 – Coronavirus Pandemic and Paycheck Protection Program

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) pandemic. While the disruption is currently expected to be temporary, there is uncertainty around the duration and extent of the impact on the Organization, its operations and its financial condition. From July 2020 through June 2021, Casa de Amparo incurred $183,926 in non-recurring expenses related to the COVID-19 pandemic. These expenses include, but are not limited to, the purchase of personal protective equipment (PPE) equipment, the implementation of a recurring deep cleaning sanitization protocol and hazard pay for its front-line essential workers.

Casa de Amparo received a Paycheck Protection Program (PPP) loan of $979,824 granted by the Small Business Administration under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) in May

Note 14 – Coronavirus Pandemic and Paycheck Protection Program (continued)

2020. PPP loans are considered conditional contributions, with a right-of return in the form of an obligation to be repaid if a barrier to entitlement is not met. The barrier is that PPP loan funds must be used to maintain compensation costs and employee headcount, and other qualifying expenses (mortgage interest, rent and utilities) incurred following receipt of the funds. The Organization recognizes the amount received as grant revenue as qualified expenses occur and barriers to entitlement are met. As of June 30, 2020, $543,654 was recognized as revenue and the balance of $436,170 was recorded as deferred revenue as of June 30, 2020. As of June 30, 2021, the unrecognized portion of $436,170 was fully recognized.

On April 15, 2021, the Organization received notification that the entire balance of the PPP loan had been forgiven.

Casa de Amparo received $371,731 in grants from the CARES Act Provider Relief Fund during 2021, which supports healthcare providers, including residential treatment facilities, in the battle against the COVID-19 pandemic. These grants do not need to be repaid to the United States government if the provider uses the funds to prevent, prepare for, and respond to coronavirus, and for related expenses or lost revenues attributable to coronavirus. In accordance with the terms and conditions of this program, Casa de Amparo deferred use of these funds to the 2nd quarter of fiscal year 2021-22 to offset lost revenue in its Residential Services and Counseling Services programs.

Note 15 - June 30, 2020 Financial Information

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conduction with the Organization’s financial statements for the year ended June 30, 2020, from which the summarized information was derived.

Supplemental Information

Mayer Hoffman McCann P.C.
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Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Board of Directors
Casa de Amparo
San Marcos, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Casa de Amparo** (the "Organization"), a nonprofit organization, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 3, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mayer Hoffman McCann P.C.

San Diego, California
March 3, 2022

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

SM
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(Choose one) ☐ **MINI-GRANT** **(Choose one) X REGULAR GRANT**

Project Name: TrueCare (San Marcos) Interfaith Community Services TrueCare Program Date Submitted: October 5, 2022	Total # of people served: 21 Total # of San Marcos residents served: 21	Amount Requested: $10,000

Non-Profit Organization Name and Address, Website	Contact Person – Name, Title & Phone, email
Interfaith Community Services 550 West Washington Avenue Escondido, CA 92025 www.interfaithservices.org	Jennifer Dill Grant Writer 442-330-4554 jdill@interfaithservices.org

Briefly describe your request for funds (to be expanded upon in narrative for regular grant):
Interfaith Community Services (Interfaith) respectfully requests that the San Marcos Community Foundation consider a gift in the amount of $10,000 to contribute towards supporting an Interfaith Case Manager position. That position currently is on-site at TrueCare San Marcos all day on Mondays with continuing TrueCare support on-site at Interfaith's offices during the remainder of the week. Funding ends for this position in December 2022. This grant, in addition to other funding, could extend the staff position into 2023. The on-site Case Manager is integral in guiding San Marcos low-income residents to the supportive services that they urgently need. *(see attached expanded narrative)*

Briefly describe the significance of your request to the San Marcos community:
TrueCare San Marcos assists many low-income patients living on fixed incomes requiring them to choose between paying for housing, food, and/or healthcare. While visiting TrueCare, these clients receive one-one consultations with Interfaith's experienced Case Manager regarding other critical needs that they may have. This personal service provided by the Case Manger helps alleviate the extra burdens and expenses of emergency situations such as the need for Flex Funds if rental money or prescription money is unavailable for the patients. Interfaith's intervention often helps save many San Marcos residents from homelessness if rental money is needed or illness if a prescription is needed.

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: **1-1-23/12-31-23**

Date by which funds will be expended: **12-31-23**

Signature of President or Authorized Officer

Greg Anglea, Interfaith Chief Executive Officer
Cohn Family CEO Chair, 10-05-22

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

SAN MARCOS COMMUNITY FOUNDATION
Budget Worksheet

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

1.0 FTE Case Manager for San Marcos Program	**$47,842**
Benefits (38% of salary)	**$18,180**
Flex Funds for Emergency Financial Assistance	**$60,770**
____________________	$________
____________________	$________
____________________	$________
____________________	$________
____________________	$________
____________________	$________
____________________	$________
____________________	$________

Total budget for this PROJECT: **$126,792**

Grant Request Amount: **$10,000**

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

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

Please list any other funding sources for this project.

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

$100,000	**Rancho Sante Fe Foundation (through Dec. 2022)**	**C
$________	(Name of source)____________________	** _____
$________	(Name of source)____________________	** _____
$________	(Name of source)____________________	** _____

INTERFAITH COMMUNITY SERVICES				
FY 2023 BUDGET				
(Excludes Inkind)			Fav / (Unfav)	
In $	FY 2023 Budget	FY 2022 Prelim Actual	Amount	%
Revenues				
Grants and Contracts	18,577,415	17,265,867	1,311,548	8%
Contributions	5,382,034	4,758,837	623,197	13%
Rental Income	828,556	778,721	49,835	6%
Interest income & distributions	310,000	306,655	3,345	1%
Other Income	15,000	14,467	533	4%
Deffered Revenue	394,601	(394,601)	0	0%
Total Revenues	**25,507,606**	**22,729,946**	**1,988,458**	**9%**
Expenses				
Personnel & Related	18,481,891	15,032,826	(3,449,065)	(23%)
Program Services	3,859,718	4,648,990	789,272	17%
Occupancy Expense	1,533,607	1,749,097	215,490	12%
Professional Fees	399,863	341,136	(58,727)	(17%)
Business Insurance	241,049	195,203	(45,846)	(23%)
Interest Expense	173,932	131,139	(42,793)	(33%)
Depreciation Expense	599,292	583,416	(15,876)	(3%)
Other Expenses	1,078,005	1,271,847	193,842	15%
Total Expenses	**26,367,358**	**23,953,654**	**(2,413,704)**	**(10%)**
Gain/(Loss) from Operations	**$ (859,752)**	**(1,223,708)**	**363,956**	**30%**

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550286
June 03, 2013 LTR 4168C 0
95-3837714 000000 00
00032869
BODC: TE

INTERFAITH COMMUNITY SERVICES INC
550 W WASHINGTON AVENUE
ESCONDIDO CA 92025-1643

005682

Employer Identification Number: 95-3837714
Person to Contact: Vaida Singleton
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 08, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in February 1984.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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

Sincerely yours,

Cindy Thomas

Cindy Thomas
Manager, EO Determinations

interfaith
community services
HELPING PEOPLE HELP THEMSELVES

BOARD OF DIRECTORS

Updated May 2022

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Member
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Cofounder GoFundMe
Philanthropist
University of Illinois, Urbana-Champaign
Mentor with the EvoNexus incubator, Techstars Anywhere Accelerator, and Ad Astra incubator
Funders Together to End Homelessness San Diego
Yes, In God's Backyard (YIGBY)

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General Membership Chair
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Hebrew Union College-Jewish Institute of Religion in Cincinnati
Temple B'nai Israel of Elmira, New York.
Hebrew Union College-Jewish Institute of Religion in Los Angeles.
President of the Union of Reform Judaism
President of Hebrew Union College

Member
Robert Costantino
Business Owner/President, Balloon Guru LLC
Graduate of Interfaith's Recovery & Wellness Program

Member
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Global Operations & Supply Chain Executive ViaSat
University of Phoenix

Member
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Philanthropist
Rancho Bernardo Community Presbyterian Church
Board Chair San Diego Opera
President of Solutions: Exploring Success Post-High School
Palomar Health Foundation
UCSD Rady School
UCSD Jacobs Hospital

Member
Pastor Hector Morales
Connections Pastor, Emmanuel Faith, Escondido
California State University San Marcos
Bethel Seminary San Diego
Founder, The Bridge after-school tutoring program
Interfaith Community Services

Member
Yusef Miller
Community Health Worker (CHW) for The Multicultural Health Foundation
Retired Navy
Founder of Mosques Against Trafficking
Co-Founder of The North County Equity & Justice Coaltion
Member, Racial Justice Coalition of San Diego
Member, East County Justice Coalition
Board Member, Activist San Diego
Board Member, Islamic Society of North County(Escondido Musullah)
County Covid19 Awareness Rep for the African American Community
Interfaith Community Services

Member
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Family Physician/Chief Physician Officer, Graybill Medical Group
University of Calgary School of Medicine
Board Certified by the American Academy of Family Physicians
Interfaith Community Services

Member
Governance Committee Chair
Dr. Darrell Shrader
Retired board-certified Family Practice MD, Southern California Permanente Medical Group
University of Southern California
University of Texas Southwestern Medical School
University California San Diego Residency
Retired administrative physician leader of the Carlsbad Kaiser facility
Board member, Plant with Purpose

Member
Joy Stephenson-Laws, JD
Founding and managing partner of ***Stephenson, Acquisto & Colman***
Loma Linda University
Juris Doctor from Loyola University
Honorary Consul of Jamaica in Los Angeles
Founded Proactive Health Labs, national 501(c)3
Co-founded The Bili Project Foundation
Author of *Minerals, The Forgotten Nutrient*
Lecturer on health topics

Member
Monica C. Thornton, JD
Retired Attorney/Partner Selman Breitman, LLP
University of California at Irvine
University of California at Davis Law School
Mira Costa College
Member California State Bar
Legal Aid Society of San Diego
Interfaith Community Services

Member

Judge Randa Trapp, JD

Retired Superior Court Judge

San Jose State University
Georgetown University Law Center
Veteran United States Navy
Earl B. Gilliam Bar Association
California Women Lawyers
California Association of Black Lawyers and Lawyers Club of San Diego
J. Clifford Wallace Inn of Court
Association of Business Trial Lawyers Judicial Advisory Board
National Association of Women Judges
National Bar Association Judicial Council
Business Court Representative for the America Bar Association Business Law Section
Lawyers Club Advisory Board
Association of Business Trial Lawyers Judicial Advisory Board
ABA Business Law Section BCLC Meetings and Programs, International Litigation, and ADR subcommittees
Inducted into the San Diego County Women's Hall of Fame, in May 2021
San Diego County Bar Association's Outstanding Jurist Award,
National Bar Association's Vincent Monroe Townsend Award
NBA Judicial Council Division's Sarah J. Harper Humanitarian Award.

Interfaith Community Services Project Narrative
For Consideration of a San Marcos Community Foundation Grant

Interfaith Community Services (Interfaith) respectfully requests a grant of $10,000 from the San Marcos Community Foundation to support an on-site Case Manager working in partnership with TrueCare to connect low-income San Marcos residents to essential community resources.

About Interfaith

Interfaith's mission is to empower people in need to stabilize and improve their lives through comprehensive programs, in partnership with diverse faith communities and people of compassion. Founded in 1979 as a direct response to the rising rates of hunger and homelessness in North County, Interfaith works to break the cycle of poverty and homelessness. Today, Interfaith is the largest human services agency in North San Diego County. With more than 240 dedicated staff, 250-member faith communities, and 2,830 volunteers, Interfaith served 21,825 unique individuals last year—more than any year prior.

Project Need:

Interfaith is acutely aware of the growing demand for supportive services in the San Marcos region. Families in San Diego County are forced to make difficult decisions on a daily basis. Rising inflation forces many residents to choose between paying for housing, food, and/or healthcare.

Due to the Covid-19 pandemic, Interfaith has seen an increased need for homelessness prevention services to keep households from falling into the cycle of poverty. For many individuals experiencing temporary financial setbacks due to the impacts of COVID-19, accessing the resources they need to resolve their crisis is overwhelming. The severity and uncertainty of the economic impact of the pandemic on San Marcos' low-income clients make it imperative that residents are provided access to emergency rental assistance, food and hygiene items, connections to clinical and behavioral healthcare, employment supports, and other services.

Project Design:

In 2022, with seed funding from the Rancho Santa Fe Foundation's San Marcos Covid-19 Community Grant Program, Interfaith assigned a Case Manager to work on-site at one of its San Marcos healthcare partners, TrueCare. The Case Manager is available all day on Mondays, accepting warm referrals from TrueCare's health providers, as well as other community referrals. During the other days of the week, the Case Manager continues to follow-up with the TrueCare clients. As a result of this program many patients in need reached out to the Case Manager seeking help with funding for rental assistance, utilities or prescription drug assistance, and other emergency incidents. These requests would often go unnoticed without the presence of an on-site resource, as many of the patients experience hesitancy in discussing such matters with their health providers.

Funding from the San Marcos Community Foundation will help to sustain this critical partnership into 2023. Many low-income San Marcos residents receive project benefits such as: increasing their food security, assisting them in navigating the healthcare system, maintaining current housing, moving homeless individuals off the streets and into shelters or long-term housing, stabilizing or increasing their income, and accessing available public benefits and other assistance programs.

Interfaith staff takes a person-centered approach, meeting each individual where they are to build rapport and engage them in services. Since July of this year, Interfaith connected 9 financially struggling families to receive nearly $18,000 in short-term financial assistance.

Goals and Objectives

- Provide comprehensive case management to 75 low-income San Marcos residents.
- 80 percent will receive a biopsychosocial assessment and individual service plan designed to increase self-sufficiency.
- 70 percent of participants will report improvements in one or more areas of self-sufficiency.

Client Success Story:

Mary (client name changed for confidentiality) came to Interfaith seeking rental assistance after she contracted COVID-19, forcing her to take unexpected time off from her work as a hair stylist to recover. Mary's son helped contribute towards her rent, however, it was not enough and she fell two months behind in her rent payments. After reaching out to Interfaith, she began the rental assistance process to help pay off rental arrears. Mary is now recovered and has returned to work. With the help of her Case Manager and taking initiative to better her situation, Mary has taken business cards to local senior centers and other stores, in hopes of connecting with more people to increase her business. She has applied to Cal Fresh to supplement her food resources and help her to budget her income towards other expenses. Mary is also working with her Case Manager on applying for a second job to ensure she is stable enough to maintain her house going forward.

We would be honored to have the San Marcos Community Foundation join as a funding partner to help Interfaith continue to provide these critical essential services to the San Marcos community.

Extended to May 16, 2022

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 **2020** Open to Public Inspection

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: Interfaith Community Services, Inc.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 550 W. Washington Ave. Room/suite: B

City or town, state or province, country, and ZIP or foreign postal code: Escondido, CA 92025

F Name and address of principal officer: Greg Anglea

D Employer identification number: 95-3837714

E Telephone number: (760) 294-6356

G Gross receipts $ 31,967,500.

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.INTERFAITHSERVICES.ORG

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1979 M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Interfaith Community Services empowers people in need to stabilize and improve their lives through

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	22
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	22
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	283
6	Total number of volunteers (estimate if necessary)	6	10649
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	7,188,756.	8,230,080.
	9	Program service revenue (Part VIII, line 2g)	12,239,673.	21,242,410.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	238,896.	2,495,010.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	19,667,325.	31,967,500.
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)	11,540,886.	13,776,090.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 951,290.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,151,338.	6,998,162.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	17,692,224.	20,774,252.
	19	Revenue less expenses. Subtract line 18 from line 12	1,975,101.	11,193,248.
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	34,118,334.	47,707,560.
	21	Total liabilities (Part X, line 26)	7,199,140.	9,595,120.
	22	Net assets or fund balances. Subtract line 21 from line 20	26,919,194.	38,112,440.

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: Jul. 27, 2022

▶ Greg Anglea, CEO — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
Lino Cambaliza	Lino Cambaliza	06/30/22		P01257264

Firm's name ▶ Cambaliza McGee LLP — Firm's EIN ▶ 81-5185250

Firm's address ▶ 1601 Dove St. Suite 294, Newport Beach, CA 92660 — Phone no. (949) 484-8288

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

See Schedule O for Organization Mission Statement Continuation

Part III | Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
Interfaith Community Services empowers people in need to stabilize and improve their lives through comprehensive programs in partnership with diverse faith communities and people of compassion.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 5,594,109. including grants of $) (Revenue $ 6,669,466.)
Housing and Shelter - Interfaith Community Services(ICS) provides emergency shelter and permanent supportive housing to homeless, senior, and mentally ill women and men. ICS provides transitional and low-income housing to families and veterans. These programs include case management, screening and referrals for other programs and services. ICS provides rapid rehousing and homeless prevention assistance to families and veterans.

4b (Code:) (Expenses $ 4,730,733. including grants of $) (Revenue $ 5,640,123.)
Self Sufficiency and Supportive Services - ICS provides low income and unemployed individuals and families emergency food, basic employment services, legal assistance, free tax preparation, financial literacy training, rental assistance, utilities assistance, transportation assistance and referrals for other services. ICS supplies daily breakfast and lunch, showering, laundry facilities, and mail receipt for the homeless. ICS also provides seniors with hot lunches, friendly visits and minor home repairs.

4c (Code:) (Expenses $ 4,997,645. including grants of $) (Revenue $ 5,958,344.)
Recovery and Wellness - ICS provides residential, outpatient, and interim housing for homeless or low-income individuals suffering from substance use disorders. ICS also provides recuperative care services for recently released hospitalized veterans and homeless individuals.

4d Other program services (Describe on Schedule O.)
(Expenses $ 2,494,885. including grants of $) (Revenue $ 2,974,477.)

4e Total program service expenses ▶ 17,817,372.

INTERFAITH COMMUNITY SERVICES, INC.

FINANCIAL STATEMENTS AND SINGLE AUDIT REPORTS

JUNE 30, 2021 AND 2020

TABLE OF CONTENTS

Cambaliza McGee LLP
CERTIFIED PUBLIC ACCOUNTANTS | BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Interfaith Community Services, Inc.
Escondido, California

Report on the Financial Statements

We have audited the accompanying financial statements of Interfaith Community Services, Inc., (the "Organization"), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 auditors' judgement, 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 Organization'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 Organization'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 mode by monagement, 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 Interfaith Community Services, Inc., as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 20, 2022, on our consideration of Interfaith Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Interfaith Community Services, Inc's internal control over financial reporting and compliance.

Other Matter

Our audit was conduction for the purpose of an opinion on the financial statements on the Organization taken as a whole. The accompanying information for CASAworks Apartments 99-FMTW-010, statement of operations on page 38-39 and CASAWorks Apartments 99-FMTW-010, statement of cash flows on page 40, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Other Matter – (Continued)

Such information is the responsibility of management and was derived form and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

The financial statements of Interfaith Community Services, Inc.'s as of June 30, 2020 and for the year then ended, was audited by another auditor who expressed an unmodified opinion on those statements on December 11, 2020.

Cambaliza McGee LLP

Cambaliza McGee LLP
Newport Beach, California
May 20, 2022

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

	2021	2020
ASSETS		
ASSETS:		
Cash	$ 6,025,000	$ 5,681,243
Grants and contracts receivable	3,582,190	1,908,201
Prepaid expenses and other current assets	322,570	287,716
Pledge receivable	743,150	-
Unamortized donated rent	74,280	100,198
Investments	12,128,460	10,038,663
Property and equipment, net of accumulated depreciation	24,831,910	16,102,313
TOTAL ASSETS	$ 47,707,560	$ 34,118,334
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Accounts payable	$ 137,450	$ 286,615
Accrued expenses	1,050,210	938,098
Accrued interest	654,260	634,265
Notes payable	7,753,200	5,340,162
TOTAL LIABILITIES	9,595,120	7,199,140
NET ASSETS:		
Without donor restrictions:		
Undesignated	26,040,393	16,640,606
Board designated long-term	4,246,063	4,246,063
Total without donor restrictions	30,286,456	20,886,669
With donor restrictions	7,825,984	6,032,525
TOTAL NET ASSETS	38,112,440	26,919,194
TOTAL LIABILITIES AND NET ASSETS	$ 47,707,560	$ 34,118,334

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	Without Donor Restrictions	With Donor Restrictions	2021	2020
REVENUE AND SUPPORT:				
Grant and contract revenue	$ 20,485,620	$ -	$ 20,485,620	$ 11,443,838
Contributions	5,501,331	2,119,239	7,620,570	6,354,924
In-kind donations	609,510	-	609,510	1,012,887
Rental income	738,320	-	738,320	761,836
Investment return	2,495,010	-	2,495,010	257,283
Other income	18,470	-	18,470	33,999
Net assets released from restrictions, satisfaction of program restrictions	325,780	(325,780)	-	-
TOTAL REVENUE AND SUPPORT	30,174,041	1,793,459	31,967,500	19,864,767
EXPENSES:				
PROGRAM SERVICES:				
Supportive services	4,730,733	-	4,730,733	3,975,356
Employment and economic development	898,193	-	898,193	1,204,175
Clinical	1,015,085	-	1,015,085	531,224
Housing & shelters	5,594,109	-	5,594,109	4,160,994
Recovery and wellness	4,997,645	-	4,997,645	4,660,036
Other community services	581,607	-	581,607	657,835
TOTAL PROGRAM SERVICES	17,817,372	-	17,817,372	15,189,620
SUPPORTING SERVICES:				
Management and general	2,005,591	-	2,005,591	1,857,636
Fundraising	951,291	-	951,291	848,933
TOTAL SUPPORTING SERVICES	2,956,882	-	2,956,882	2,706,569
TOTAL EXPENSES	20,774,254	-	20,774,254	17,896,189
INCREASE IN NET ASSETS	9,399,787	1,793,459	11,193,246	1,968,578
NET ASSETS - BEGINNING OF YEAR	20,886,669	6,032,525	26,919,194	24,950,616
NET ASSETS - END OF YEAR	$ 30,286,456	$ 7,825,984	$ 38,112,440	$ 26,919,194

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED
JUNE 30, 2020

	Program Services							Support Services			
	Supportive Services	Employment & Economic Development	Clinical	Housing & Shelter	Recovery & Wellness	Other Community Services	Total	Management and General	Fundraising	Total	Total Functional Expenses
Wages, salaries, contract labor and employee benefits	$ 2,332,419	$ 821,871	$ 491,148	$ 2,343,542	$ 3,320,466	$ 462,286	$ 9,771,732	$ 1,319,817	$ 619,646	$ 1,939,463	$ 11,711,195
Living assistance	722,556	28,210	4,360	625,570	361,072	30,164	1,771,932	-	-	-	1,771,932
Training and employment assistance	138	186,762	162	578	152	18	187,810	-	-	-	187,810
Office	166,282	58,808	23,799	434,563	166,176	82,638	932,266	232,966	187,453	420,419	1,352,685
Depreciation	24,995	15,821	846	300,466	187,337	13,012	542,477	41,240	12,354	53,594	596,071
Interest	-	-	-	56,734	25,413	-	82,147	56,714	-	56,714	138,861
Operations and support services	682,537	74,781	3,920	344,307	564,444	52,538	1,722,527	20,613	11,924	32,537	1,755,064
Other	46,429	17,922	6,989	55,234	34,976	17,179	178,729	186,286	17,556	203,842	382,571
Total functional expenses	$ 3,975,356	$ 1,204,175	$ 531,224	$ 4,160,994	$ 4,660,036	$ 657,835	$ 15,189,620	$ 1,857,636	$ 848,933	$ 2,706,569	$ 17,896,189
% of total expense by activity	22.2%	6.7%	3.0%	23.3%	26.0%	3.7%	84.9%	10.4%	4.7%	15.1%	100.0%

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED
JUNE 30, 2021

	Program Services							Support Services			
	Supportive Services	Employment & Economic Development	Clinical	Housing & Shelter	Recovery & Wellness	Other Community Services	Total	Management and General	Fundraising	Total	Total Functional Expenses
Wages, salaries, contract labor and employee benefits	$ 2,832,436	$ 630,480	$ 869,924	$ 3,181,205	$ 3,878,591	$ 415,080	$ 11,807,716	$ 1,272,587	$ 695,790	$ 1,968,377	$ 13,776,093
Living assistance	465,185	39,535	72,107	925,769	243,609	45,881	1,792,086	-	0.000	-	1,792,086
Training and employment assistance	2,802	128,451	26	859	-	400	132,538	-	-	-	132,538
Office	147,668	35,908	34,503	261,128	197,840	17,395	694,442	380,605	225,776	606,381	1,300,823
Depreciation	24,308	12,482	4,376	293,761	185,205	16,299	536,431	43,462	11,123	54,585	591,016
Interest	-	-	-	107,403	22,129	-	129,532	60,687	-	60,687	190,219
Operations and support services	1,215,130	43,075	18,845	738,644	412,357	40,679	2,468,730	19,185	9,077	28,262	2,496,992
Other	43,204	8,262	15,304	85,340	57,914	45,873	255,897	229,065	9,525	238,590	494,487
Total functional expenses	$ 4,730,733	$ 898,193	$ 1,015,085	$ 5,594,109	$ 4,997,645	$ 581,607	$ 17,817,372	$ 2,005,591	$ 951,291	$ 2,956,882	$ 20,774,254
% of total expense by activity	22.8%	4.3%	4.9%	26.9%	24.1%	2.8%	85.8%	9.7%	4.6%	14.2%	100.0%

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	$ 11,193,246	$ 1,968,578
Adjustments to reconcile increase in net assets to net assets provided by operating activities:		
Depreciation	591,016	596,071
Realized and unrealized gain on investments	(2,495,932)	(252,995)
Restricted grant paid to escrow	(6,000,000)	(53,518)
Changes in operating assets and liabilities:		
Grants and contracts receivable	(1,673,989)	181,496
Prepaid expenses and other current assets	(34,854)	(46,204)
Pledge receivable	(743,150)	-
Unamortized rent	25,918	-
Accounts payable	(149,165)	81,762
Accrued expenses	112,112	176,970
Accrued interest	19,995	46,890
Net cash provided by operating activities	845,197	2,699,050
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(720,613)	(40,363)
Purchases of investments	-	(959,065)
Proceeds from sales of investments	406,135	419,187
Net cash used in investing activities	(314,478)	(580,241)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on notes payable	(186,962)	(223,830)
Proceeds from new long-term notes payable	-	1,819,500
Net cash (used in) provided by financing activities	(186,962)	1,595,670
NET INCREASE IN CASH	343,757	3,714,479
CASH, BEGINNING OF YEAR	5,681,243	1,966,764
CASH, END OF YEAR	$ 6,025,000	$ 5,681,243
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ 170,224	$ 91,971
Long-term debt incurred for the purchase of property and equipment	$ 2,600,000	$ -

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENT OF CASH FLOWS - DIRECT METHOD
FOR THE YEAR ENDED JUNE 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES:	
Grant and contract revenue receipts	$ 18,811,631
Contribution receipts	877,420
Rental income receipts	738,320
Other income receipts	18,470
Total receipts	20,445,841
Supportive services	4,290,760
Employment and economic development	875,560
Clinical	1,003,461
Housing & shelters	5,204,162
Recovery and wellness	4,777,212
Other community services	560,022
Management and general	1,962,129
Fundraising	927,338
Total disbursements	19,600,644
Net cash provided by operating activities	845,197
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchases of property and equipment	(720,613)
Proceeds from sales of investments	406,135
Net cash used in investing activities	(314,478)
CASH FLOWS FROM FINANCING ACTIVITIES:	
Payments on notes payable	(186,962)
Net cash used in provided by financing activities	(186,962)
NET INCREASE IN CASH	343,757
CASH, BEGINNING OF YEAR	5,681,243
CASH, END OF YEAR	$ 6,025,000
SUPPLEMENTAL CASH FLOW INFORMATION:	
Cash paid during the year for:	
Interest	$ 170,224
Long-term debt incurred for the purchase of property and equipment	$ 2,600,000

See accompanying notes and independent auditor's report.

NOTE A - ORGANIZATION

Nature of Activities

Interfaith Community Services, Inc. ("Interfaith" or "Organization") empowers people in need to stabilize and improve their lives through comprehensive programs, in partnership with diverse faith communities and people of compassion. Interfaith offers an array of support for people in crisis who need to stabilize and rebuild their lives, providing a pathway towards self-sufficiency for over 17,000 individuals each year. From its origins in 1979 as a faith-supported community food pantry, Interfaith has grown to become the most comprehensive social services agency in North San Diego County, offering integrated, wrap-around services to thousands of community members each year, such as individuals experiencing homelessness, veterans, families, seniors, and low-income individuals. Interfaith's programs are organized into five areas: Self-Sufficiency and Supportive Services, Housing Services, Employment and Economic Development, Recovery and Wellness, and Clinical and Behavioral Health. Programs are designed to overlap to provide clients with access to as many resources as necessary for their individual situation.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America ("GAAP"). The financial statements are presented in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants ("AICPA") "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide"). ASC 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

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. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Basis of Presentation – (Continued)

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, whereby the donor has stipulated the funds be maintained in perpetuity.

Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a 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. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without donor restriction upon acquisition of the assets and the assets are placed in service.

Measure of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Functional Expenses

Functional expenses are those expenses incurred by the Organization in the accomplishment of its stated mission. The cost of providing the various program and other activities of the Organization have been summarized on a functional basis in the statements of activities and statement of functional expenses. These statements report expenses that are attributed to more than one program or supporting function.

Functional expenses are allocated using the Organization's approved cost allocation plan and are both the legal obligations of the Organization and allowable under governing cost principles. These costs include labor and fringe benefits, utilities, legal/accounting, insurance, depreciation, and other miscellaneous costs. Personnel expenses are allocated based on auditable time records that reflect the actual activities of employees.

Use of Estimates

The preparation of financial statements in conformity with Accounting Principles Generally Accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect certain reported amount and disclosures. Accordingly, actual results could differ from those estimates.

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 GAAP. 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.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Fair Value Measurements – (Continued)

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. The carrying values of cash, receivables, and payable approximate fair value as of June 30, 2021, due to the relative short maturities of these instruments.

Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Grants and Contracts Receivable

The grants and contracts receivable arise in the normal course of operations. It is the policy of management to review the outstanding 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. No allowance was considered necessary as of June 30, 2021 and 2020, because management believes that all amounts are collectible.

Promises to Give

Unconditional written pledges to the Organization in the future are recorded as promises to give and revenue in the year promised at the present value of expected cash flows, see Note F. Unconditional written pledges must be evidenced by donor signature and deemed legally enforceable by the Board of Directors. Conditional pledges are recognized as revenue when the conditions are met.

Intentions to pledge are recognized as revenue when the funds are actually received. After pledges are originally recorded, an allowance for uncollectible pledges may be established based on specific circumstances.

Investments

The Organization has investments held by the Jewish Community Foundation of San Diego, which are invested in various pools and are valued at the Organization's percentage interest in the total pools. As of June 30, 2021 and 2020, these pools included domestic and international equities, domestic and international fixed income, and other investments.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Investments – (Continued)

All investments have been recorded at fair market value using a market approach. The fair values of investments in securities traded on national exchanges are valued at the closing price on the last day of business of the fiscal year. The fair value of other investments is determined by investment managers in good faith using appropriate methods and are subject to oversight and review by the management of the Jewish Community Foundation of San Diego. Realized and unrealized gains and losses on investments are included in the change in net assets in the statements of activities.

Property and Equipment

Acquisitions of property and equipment of $5,000 or more are capitalized. Property and equipment are stated at cost, or if donated, at the approximate fair market value at the date of donation. Expenditures for maintenance and repairs are charged against operations. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets from five to thirty-nine years.

Grant and Contract Revenue

Revenue from grants and contracts are recognized to the extent of eligible costs incurred up to an amount not to exceed the total grant and contract authorized. Grants are evaluated as to whether they qualify as exchange transactions or contributions. As the grantor is not receiving a benefit as a result of these transactions, the grant and contract are considered to be contributions to the Organization. The grant and contract agreements contain spending requirements. As these stipulations create a barrier that must be achieved, grants and contract agreements are therefore recognized as revenue when costs are incurred and specific requirements are met, as required by the agreements.

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 operations as appropriate. The fair market value of contributed professional services is reported as support and expensed in the period in which the services are performed.

In addition, the Organization receives a substantial amount of nonprofessional services donated by volunteers in carrying out the Organization's program services. These services do not meet the GAAP criteria as contributions and are, therefore, not recognized in the financial statements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Income Taxes

The Organization is exempt from federal income and California franchise taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code, respectively.

All tax-exempt Organizations are subject to review and audit by federal, state, and other applicable agencies. Such agencies may review the taxability of unrelated business income, or the qualification of the Organization as a tax-exempt organization under Internal Revenue Code Section and applicable state statutes.

As of June 30, 2021, the federal statute of limitations remains open for the 2018 through 2021 tax years. The statute of limitations for the state income tax returns remains open for the 2017 through 2021 tax years.

New Accounting Pronouncement

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842). The provisions of this ASU require accounting for operating leases in the statement of financial position. The provisions in this ASU are effective for fiscal years beginning after December 15, 2021. The Organization is currently evaluating the impact of adopting this ASU.

Recently Adopted Accounting Pronouncements

In May 2014, FASB issued ASU 2014-09, Revenue from Contracts with Customers ("ASU 2014-09"). The revenue recognition standard eliminates the transaction and industry-specific revenue recognition guidance under current GAAP and replaces it with a principle-based approach for determining revenue recognition. The core principle of the revenue recognition standard is that an entity should recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those good or services. The Organization adopted the provisions of ASU 2014-09 effective July 1, 2020 which did not have material effects on net assets with or without donor restrictions.

NOTE C - CONCENTRATION OF CREDIT RISK

The Organization maintains cash balances in bank accounts which, at times, exceed the federal insurable limit. The Organization has not experienced any losses from cash concentrations and management does not believe the Organization is exposed to any significant risk.

NOTE D - PREPAID EXPENSES AND OTHER CURRENT ASSETS

Prepaid expenses and other current assets consisted of the following at June 30:

	2021	2020
Other accounts receivable	$ 119,830	$ 25,816
Prepaid software	99,030	77,442
Prepaid insurance	66,830	38,180
Deposits and prepaid rent	36,880	146,278
Total prepaid expenses and other current assets	$ 322,570	$ 287,716

NOTE E - UNAMORTIZED DONATED RENT

In January 2014, the Organization entered into a ten-year agreement to provide Veterans' services in exchange for free rent at 1617 Mission Avenue, Oceanside, CA. This agreement expires on January 30, 2024. The Organization began providing services at this location on April 1, 2014. The unamortized donated rent of $74,280 represents the fair market value of the rent for the remaining 31 months of this agreement discounted by five percent.

NOTE F - PROMISES TO GIVE

During the year ended June 30, 2021, the Organization received a $1,000,000 pledge related to the acquisition of property and improvements located at 555 North Centre City Parkway, Escondido, California.

The Organization has collected $200,000 of the amount pledged as of June 30, 2021. Details of the remaining Pledge Receivable is as follows:

Pledge Receivable as of June 30, 2021	$	800,000
Less: Discount to present value		(56,850)
		743,150
Less: Current portion of campaign pledges		(177,698)
Long-term portion of campaign pledges	$	565,452

Scheduled payments are as follows for years ended June 30:

2022	$	177,698
2023		183,028
2024		188,519
2025		193,905
	$	743,150

NOTE G - INVESTMENTS

The Organization's Level 2 investments consist of endowment and long-term investment funds held by the Jewish Community Foundation of San Diego in balanced pool portfolios that include primarily publicly traded securities. The Organization has variance power over the funds. The pooled investments are categorized as Level 2 because they have direct observable inputs.

The following table summarizes the valuation of the Organization's investments in accordance with authoritative fair value guidance as of June 30, 2021:

	Level 1	Level 2	Total
Domestic equities	$ -	$ 3,735,566	$ 3,735,566
International equities	-	4,147,936	4,147,936
Domestic fixed income	-	3,735,562	3,735,562
International fixed income	-	97,028	97,028
Other	-	412,368	412,368
Total	$ -	$ 12,128,460	$ 12,128,460

The following table summarizes the valuation of the Organization's investments in accordance with authoritative fair value guidance as of June 30, 2020:

	Level 1	Level 2	Total
Domestic equities	$ -	$ 1,636,302	$ 1,636,302
International equities	-	4,236,317	4,236,317
Domestic fixed income	-	3,232,449	3,232,449
International fixed income	-	582,242	582,242
Other	-	351,353	351,353
Total	$ -	$ 10,038,663	$ 10,038,663

Investment return consisted of the following for the years ended June 30:

	2021	2020
Interest and dividends	$ 191,872	$ 244,653
Realized and unrealized gains and losses	2,343,007	46,190
Investment fees	(38,947)	(33,560)
Total	$ 2,495,932	$ 257,283

NOTE H - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30:

	2021	2020
Construction in progress	$ 10,000	$ 23,922
Land	10,401,000	6,038,870
Buildings	20,343,260	15,473,089
Leasehold improvements	632,820	632,822
Furniture and equipment	797,420	766,449
Software	54,840	54,845
Vehicles	328,220	256,948
	32,567,560	23,246,945
Less: accumulated depreciation	(7,735,650)	(7,144,632)
	$ 24,831,910	$ 16,102,313

Depreciation expense was $591,016 and $596,071 for the years ended June 30, 2021 and 2020, respectively.

NOTE I - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflect the Organization's financial assets as of June 30, 2021 and 2020, reduced by amounts not available for general expenditure because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2021	2020
Cash	$ 6,025,000	$ 5,681,243
Investments	12,128,460	10,038,663
Grant and contracts receivable	3,582,190	1,908,201
Pledge receivable, current portion	177,698	-
Prepaid expenses and other current assets	322,570	287,716
Unamortized donated rent	74,280	100,198
Financial assets available within one year	22,310,198	18,016,021
Less: those unavilable for general expenditures within one year due to:		
Restricted by donors in perpetuity	(5,482,843)	(5,482,843)
Restricted by donors in purpose or time	(2,343,141)	(549,682)
Total amounts unavailable for general expenditures within one year	(7,825,984)	(6,032,525)
Amounts unavailable to management without Board's approval:		
Board designated long-term investments	(4,246,063)	(4,246,063)
Total financial assets available to management for general expenditures within one year	$ 10,238,151	$ 7,737,433

NOTE J - LINE OF CREDIT

The Organization has a line of credit with First Citizens Bank in the amount of $500,000 that is secured by all personal property of the Organization. Interest is payable monthly at the greater of 1.0% above the Wall Street Journal's prime rate (4.25% at June 30, 2021) or the floor rate of 4.25%. The line of credit expires on July 14, 2022. The Organization had no outstanding balance as of June 30, 2021 and 2020.

NOTE K - NOTES PAYABLE

Notes payable as of June 30, 2021 and 2020, consisted of the following:

	2021	2020
Note payable to First Citizens Bank in monthly payments of $11,390 including interest at 3.25% per annum, secured by real property, due August 2035.	$ 647,150	$ 713,310
Note payable to the City of Escondido for $443,000 secured by real property. Annual payments of principal and interest (3.00% per annum) are due only to the extent that the Home Project provides positive cash flow. There were no required payments made during the year ended June 30, 2021.	443,000	443,000
Note payable to City of Escondido for $450,000, secured by real property, due June 2072. Annual payments of principal and interest (3.00% per annum) are due only to the extent that the Home Project II provides positive cash flow. There were no required payments made during the year ended June 30, 2021.	450,000	450,000
Note payable to Union Bank in monthly payments of $3,182 including interest at 4.50% per annum, secured by real property, due July 20, 2025.	144,702	175,620

NOTE K - NOTES PAYABLE - (CONTINUED)

Note payable to First Citizens Bank secured by real property, 1820 S. Escondido Blvd., due June 5, 2033. Monthly payments of principal and interest at 4.75% per annum.	1,021,679	1,087,131
Note payable to the City of Oceanside ("City") for $350,000, secured by real property, due December 2065. The City recorded a deed of trust that is subordinate to Wells Fargo Bank, N.A. Annual payments of principal and interest (3.00% per annum) are due only to the extent that the Garfield Program provides positive cash flow. There were no required payments made during the year ended June 30, 2021.	350,000	350,000
Note payable to California Department of Housing and Community Development for $245,000, secured by real property, due July 2057. Annual payments of principal and interest (3.00% per annum) are due only to the extent that the CASA Program provides positive cash flow. The Development was constructed in 1964 and is made up of eight units. There were no required payments made during the year ended June 30, 2021.	245,000	245,000
Note payable to Wells Fargo Bank in monthly payments of $1,416 including interest at 5.50% per annum, secured by real property, remaining balance of principal and interest due December 2020.	-	8,400
Mortgage payable to PrinsBank in monthly payments of $845 including adjustable rate interest interest of 0.50% above bank prime rate (3.75% at June 30, 2021) secured by real property due June 2025.	38,662	48,201

NOTE K - NOTES PAYABLE - (CONTINUED)

Note payable to First Citizens Bank secured by real property, 555 N. Centre City Pkwy., due Ocotber 20, 2036. Monthly payments of principal and interest at 3.10% per annum.	2,593,507	-
Note payable to First Citizens Bank. This is a PPP loan, interest rate of 1%. Principal and interest due May 2022. Management will seek forgiveness for this loan during fiscal year 2022.	1,819,500	1,819,500
	$ 7,753,200	$ 5,340,162

Future principal payments on notes payable for the year ending June 30,

2022	$ 5,000,214
2023	146,705
2024	155,748
2025	158,045
2026	123,192
Thereafter	2,169,296
Total	$ 7,753,200

Notes payable contain certain financial and non-financial covenants for which the Organization was in compliance as of June 30, 2021.

NOTE L – PAYCHECK PROTECTION PROGRAM

There are two acceptable methods for accounting for Paycheck Protection Program ("PPP") proceeds received under the Coronavirus Aid, Relief, and Economic Security Act ("CARES" Act). Entities can elect to treat the PPP proceeds as a loan payable. Loan forgiveness will be recognized when the conditions for loan forgiveness are met and the forgiveness amount is formally approved by the bank and the U.S. Small Business Administration ("SBA").

In May 2020, the Organization received a $1,819,500 loan, pursuant to the CARES Act PPP. Neither principle nor interest was due for a six-month deferral period through November 2020, at which time monthly payments of principal and interest would commence. All unpaid principal and interest would be due at maturity in May 2022.

NOTE M - COMMITMENTS

The Organization has various copier leases requiring aggregate monthly lease payments of $3,059 with various maturity dates through March 2026. Total lease expense was $27,885 and $21,528 for the years ended June 30, 2021 and 2020, respectively.

The Organization leases warehouse space which expires August 2022. The monthly lease payment was $4,271. Total Lease expense was $49,931 and $4,271 for the years ended June 30, 2021 and 2020, respectively.

The Organization leases office space which expires November 2024. The monthly lease payment was $2,094. Total lease expense was $25,124 and $14,655 for the years ended June 30, 2021 and 2020.

In July 2021, the Organization entered into a lease agreement for office space which expires June 2022. The monthly lease payment is $3,534 over the lease term.

Future minimum lease payments under operating leases as of June 30, 2021, are due as follows for the year ending June, 30:

2022	$ 142,255
2023	56,566
2024	44,391
2025	25,945
2026	9,878
Total	$ 279,035

NOTE N - CONTINGENCIES

Grants and Contracts

The Organization receives a significant portion of its revenue from government grants and contracts which are subject to audit. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. Management believes that any liability which may result from these audits is not significant.

NOTE N – CONTINGENCIES – (CONTINUED)

Repayment Contingency

The Organization received a contribution of $463,907 in 2003 from the City of Escondido that was used to purchase its headquarters which is included in property and equipment in the statement of financial position. The contribution amount is to be repaid in the event that the property is sold or is no longer used for its designated purpose.

The Organization has not expressed intent to sell the property and plans to continue to operate the facility consistent with its designated purpose.

Litigation

In the normal course of operations, the Organization is occasionally named as a defendant in various lawsuits. It is the opinion of management and of legal counsel that the outcome of any pending lawsuits will not materially affect the operations or the financial position of the Organization.

NOTE O – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes as of June 30:

	2021	2020
Purpose Restrictions:		
Transitional Youth Academy	$ 53,211	$ 43,124
Veteran Services	196,826	247,299
Capital Acquistion	1,063,099	50,000
Employment Services	31,711	43,307
Immigration	17,265	18,413
Housing Assistance	63,186	47,341
Rental Assistance	14,432	-
Racial Justice	5,091	-
Covid Relief	80,887	-
Time Restrictions:		
Promises to give	743,420	-
Unamortized Rent	74,013	100,198
	$ 2,343,141	$ 549,682

NOTE P – PENSION PLAN

The Organization has a 401(k) retirement plan which covers substantially all employees 18 years of age or older who have completed three months of service. A contribution to the Plan is paid monthly at a rate determined by the Board of Directors. Employee contributions to the Plan are at the discretion of each eligible employee and are matched by the Organization monthly at a percentage determined by the Board of Directors.

For the year ended June 30, 2021 and 2020, the Organization contributed at a rate of 1% employer contribution and a 1% employer match. The total employer contributions to the Plan for the years ended June 30, 2021 and 2020, were $182,770 and $139,014, respectively.

NOTE Q – NET ASSETS WITH DONOR RESTRICTIONS-ENDOWMENT

The Organization's donor-restricted endowment consist of pooled funds at the Jewish community Foundation of San Diego and is established for a variety of purposes, including to serve children's needs and those of their families. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional 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 classified endowment as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent 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 classified in net assets with donor restrictions is classified as net assets without donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner that is consistent 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 effects of inflation and deflation.

NOTE Q – NET ASSETS WITH DONOR RESTRICTIONS-ENDOWMENT – (CONTINUED)

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.

As of June 30, 2021, the endowment net asset composition by type of fund, consisted of the following:

	Without donor Restrictions	With donor Restrictions	Total
Endowment funds	$ 1,200,503	$ 5,482,843	$ 6,683,346

As of June 30, 2020, the endowment net asset composition by type of fund, consisted of the following:

	Without donor Restrictions	With donor Restrictions	Total
Endowment funds	$ 96,506	$ 5,482,843	$ 5,579,349

Changes in endowment net assets for the year ended June 30, 2021, consisted of the following:

	Without donor Restrictions	With donor Restrictions	Total
Endowment net assets, beginning of year	$ 96,506	$ 5,482,843	$ 5,579,349
Activity:			
Interest and dividends	106,239	-	106,239
Realized and unrealized gains	1,299,290	-	1,299,290
Investment expense	(21,688)	-	(21,688)
Appropriations	(279,844)	-	(279,844)
Net activity	1,103,997	-	1,103,997
Endowment net assets, end of year	$ 1,200,503	$ 5,482,843	$ 6,683,346

NOTE Q – NET ASSETS WITH DONOR RESTRICTIONS-ENDOWMENT – (CONTINUED)

Changes in endowment net assets for the year ended June 30, 2020, consisted of the following:

	Without donor	With donor Restrictions	Total
Endowment net assets, beginning of year	$ 209,206	$ 5,482,843	$ 5,692,049
Activity:			
Interest and dividends	148,168	-	148,168
Realized and unrealized gain:	27,754	-	27,754
Investment expense	(20,746)	-	(20,746)
Appropriations	(267,876)	-	(267,876)
Net activity	(112,700)	-	(112,700)
Endowment net assets, end of year	$ 96,506	$ 5,482,843	$ 5,579,349

Return Objectives and Risk Parameters

The Organization had adopted investment and spending policies for endowment assets that attempt to provide funding for the operating expenses of programs supported by its endowments. In order to limit risk exposure, account features such as asset allocation, diversity, duration of holding each security return on investment, and investment quality shall be applied, measured and reviewed.

Investment Strategy

The investment strategy of the Organization is to develop a diversified portfolio of passive investments. For equity investments, the selection of such holdings is based on the investments, the selection of such holdings is based on the merits of long-term ownership without the intent of short-term trading. To achieve investment objectives, 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).

NOTE Q – NET ASSETS WITH DONOR RESTRICTIONS-ENDOWMENT – (CONTINUED)

Spending Policy

The Organization has a policy of appropriating for distribution annually an amount equal to 5% of the average investment accounts balances as of the last twelve-quarter ending values. The Organization expects the current spending policy to allow its endowment to meet the needs of the Organization. This is consistent with the Organization's objective to provide funding for the operating expenses of programs as well as to provide additional real growth through new gifts and investment return.

NOTE R – BOARD DESIGNATED LONG-TERM

The Organization also has unrestricted funds held in a pooled account at the Jewish Community Foundation of San Diego. The Board of Directors has designated these funds to support the Organization for a long by unspecified period of time.

These funds are invested in a manner similar to the net assets with donor restrictions endowment. All earnings related to the board designated long-term funds are recorded in the undesignated net asset balance.

The Board designated long-term investments balance was $4,246,063 as of June 30, 2021 and 2020.

NOTE S – SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through May 20, 2022, which is the date the financial statements were available to be issued.

On July 31, 2021, Interfaith received full forgiveness from the Small Business Administration on the Organization's note payable through the Paycheck Protection Program under the Coronavirus Aid, Relief, and Economic Security Act.

INTERFAITH COMMUNITY SERVICES, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Interfaith Community Services, Inc., under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Interfaith Community Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Interfaith Community Services, Inc.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through Organization identifying numbers are presented where available.

NOTE C - INDIRECT COST RATE

Interfaith Community Services, Inc. is using agreed upon indirect cost rates stipulated in its contracts and has elected not to use the 10 percent de minimums indirect cost rate as allowed under the Uniform Guidance.

INTERFAITH COMMUNITY SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

Federal/Pass-Through Grantor/Program/Cluster Title	Federal CFDA Number	Contract Number	Total Federal Expenditures	Expenditures to Subrecipients
U.S Department of Housing and Urban Development				
Direct programs:				
Continuum of Care Program - Path to Permanence	14.267	CA1693L9D011902	$ 132,375	$ -
Continuum of Care Program - Raymond's Refuge	14.267	CA0944L9D011910	100,843	-
Continuum of Care Program - Rental Assistance Program	14.267	CA1253L9D011906	274,199	-
Continuum of Care Program - Home Now	14.267	CA1601L9D011903	240,182	-
Pass-through from Community Housing Works:				
Continuum of Care Program - CHW	14.267	CA0703L9D01191 CA0709L9D011912 CA1025L9D011905	115,466	-
Pass-through from County of San Diego via Mental Health Systems:				
Continuum of Care Program - Shelter Plus Care	14.267	CA693L9D011811	211,796	-
Emergency Solutions Grant Program	14.231	561438	508,377	-
Passed through to Catholic Charities	14.231	561438	72,852	72,852
Emergency Solutions Grant Program Cares	14.231	56379	309,000	-
Pass-through from City of Escondido:				
Emergency Solutions Grant Program	14.231	E-20-MW-06-0552	148,300	-
Emergency Solutions Grant Program Cares	14.231	E-20-MW-06-0552	270,710	-
Pass through from City of Carlsbad:				
CDBG - Coastal Services	14.218	B20MC060563	420,172	-
Pass through from City of Carlsbad:				
CDBG - San Marcos Rental Assistance	14.218	6455	180,112	-
Pass-through from County of San Diego				
CDBG - County	14.218	561532-3183	35,331	-
Pass-through from City of Escondido via Alliance for Reginal solutions				
CDBG - Winter Shelter - Haven House	14.218	N/A	45,000	-
Pass-through from City of Encinitas via Alliance for Reginal solutions				
CDBG - Winter Shelter - Haven House	14.218	N/A	43,824	-
			3,108,539	72,852
U.S. Department of Labor				
Direct program:				
Pass-through from San Diego Workforce Partnership:				
WIOA Youth Activities - TYA WIOA	17.259	193-33	314,852	-
Passed through to Mira Costa	17.259	193-33	20,790	20,790
Pass-through from California Employment Develop. Dept.:				
WIA Adult Program - VEAP	17.258	K9113153 & AA111066	235,186	-
			570,828	20,790

See accompanying notes to Schedule of Federal Awards and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal/Pass-Through Grantor/Program/Cluster Title (Continued)	Federal CFDA Number	Contract Number	Total Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Health and Human Services				
Pass-through from County of San Diego:				
CSBG - Communities in Action - Inland	93.569	557909	261,804	-
Passed through to Escondido Education COMPACT	93.569	557909	24,436	24,436
Recovery and Wellness Residential Treatment	93.959	559478	2,708,182	-
Federal/Pass-Through Grantor/Program/Cluster Title - (Continued)				
Recovery and Wellness Outpatient Treatment	93.959	559501	999,093	-
National family Caregiver Support - Minor Home Repair	93.052	553161	40,805	-
			4,034,320	24,436
Department of Homeland Security				
Pass-through from catholic Charities:				
Emergency food and Shelter National Board Program	97.024	EFSP Phase 37 (cares)	85,997	-
EFSP FEMA	97.024	EFSP Phase 38	22,689	-
			108,686	-
U.S. Department of Treasury				
Volunteer Income Tax Assistance	21.009	21VITA0181	65,924	-
			65,924	-
U.S. Department of Veteran Affairs				
Direct Programs:				
VA Homeless Providers Grant & Per Diem Program - Oceanside SITH	64.024	ICSI714-0841-664-SI-19CA	111,065	-
VA Homeless Providers Grant & Per Diem Program - Recuperative Beds	64.024	VA262-12-D-0144	496,461	-
VA Homeless Providers Grant & Per Diem Program - Bridge Housing	64.024	ICSI714-0325-664-BH-18-0	430,344	-
VA Homeless Providers Grant & Per Diem Program - Bridge Housing	64.024	36C26220D0054	161,550	-
			1,199,420	-
Total Expenditures of Federal Awards			$ 9,087,717	$ 118,078

See accompanying notes to Schedule of Federal Awards and independent auditor's report.

Cambaliza McGee LLP
CERTIFIED PUBLIC ACCOUNTANTS | BUSINESS ADVISORS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Audit Committee
Interfaith Community Services, Inc.
Escondido, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Interfaith Community Services, Inc., (a non-profit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 20, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Interfaith Community Services, Inc.'s internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Interfaith Community Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Interfaith Community Services, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Interfaith Community Services, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cambaliza McGee LLP

Cambaliza McGee LLP
Newport Beach, California
May 20, 2022

Cambaliza McGee LLP
CERTIFIED PUBLIC ACCOUNTANTS | BUSINESS ADVISORS

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Audit Committee
Interfaith Community Services, Inc.
Escondido, California

Report on Compliance for Each Major Federal Program

We have audited Interfaith Community Services, Inc.'s, (a non-profit organization) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Interfaith Community Services, Inc.'s major federal programs for the year ended June 30, 2021. Interfaith Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Interfaith Community Services, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Interfaith Community Services, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Interfaith Community Services, Inc.'s compliance.

Opinion of Each Major Federal Program

In our opinion, Interfaith Community Services, Inc., complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Interfaith Community Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Interfaith Community Services, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Interfaith Community Services, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Internal Control over Compliance – (Continued)

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Cambaliza McGee LLP

Cambaliza McGee LLP
Newport Beach, California
May 20, 2022

INTERFAITH COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Section I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued on whether financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	No
Any noncompliance material to the financial statements noted	No

FEDERAL AWARDS

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	No
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a)	No

IDENTIFICATION OF MAJOR PROGRAMS

CFDA Numbers	Name of Federal Program or Cluster	Expenditures
93.959	Recovery and Wellness	$ 3,707,275
93.231	Emergency Solutions Grant Program	1,309,239
64.024	VA Homeless providers grant	1,199,420
14.267	Continuum of Care	1,074,861
	Total expenditures of All Major Federal Programs	$ 7,290,795
	Total Expenditures of Federal Awards	$ 9,087,717
	Percentage of Total Expenditures of Federal Awards	80%

INTERFAITH COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Dollar threshold used to distinguish between type A and type B program	$ 750,000
Auditee qualified as low-risk auditee under section 200.520?	Yes

Section II - CURRENT YEAR FINDINGS

A. Current Year Findings - Financial Statement Audit

No financial statement findings in the current year.

B. Current Year Findings and Questioned Costs - Major Federal Award Program Audits

No Current Year Findings or Questioned Costs.

Section III - PRIOR YEAR FINDINGS

A. Prior Year Findings - Financial Statement Audit

No financial statement findings in the prior year.

B. Prior Year Findings and Questioned Costs - Major Federal Award Program Audit

No prior year findings or questioned costs.

INTERFAITH COMMUNITY SERVICES, INC.
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021

CASAWorks Apartments
99-FMTW-010
Statement of Operations
For The Year Ended June 30, 2021

Acct No.			
	Rent Revenue:		
5120	Rent Revenue	$	87,637
5121	Tenant Assistance Payments		4,118
5100T	**Total Rent Revenue**	**$**	**91,755**
5152N	**Net Rental Revenues (Rent Revenue Less Vacancies)**	**$**	**91,755**
	Other Revenue:		
5910	Laundry and Vending Revenue	$	742
5900T	**Total Other Revenue**	**$**	**742**
5000T	**Total Revenue**	**$**	**92,497**
	Administrative Expenses:		
6204	Management Consultants	$	634
6250	Other Renting Expenses		-
6310	Office Salaries		1,990
6311	Office Expenses		1,037
6330	Manager or Superintendent Salaries		12,041
6340	Legal Expense - Project		81
6390	Misc. Administrative Expenses		721
6263T	**Total Administrative Expenses**	**$**	**16,504**
	Utilities Expenses:		
6450	Electricity	$	3,621
6451	Water		8,481
6400T	**Total Utilities Expenses**	**$**	**12,102**
	Operating and Maintenance Expenses:		
6510	Payroll	$	2,779
6515	Supplies		1,238
6520	Contracts		6,979
6525	Garbage and Trash Removal		3,972
6546	Heating/Cooling Repairs and Maintenance		-
6570	Vehicle & Maint Equip Operation/Repairs		2,162
6580	Lease Expense		-
6590	Misc. Operating & Maintenance Exp.		-
6500T	**Total Operating & Maintenance Exp.**	**$**	**17,130**
	Taxes and Insurance:		
6710	Real Estate Taxes	$	83
6711	Payroll Taxes (Project's Share)		1,803
6720	Property & Liability Insurance (Hazard)		2,730
6721	Fidelity Bond Insurance		-

INTERFAITH COMMUNITY SERVICES, INC.
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021

CASAWorks Apartments
99-FMTW-010
Statement of Operations - (Continued)
For The Year Ended June 30, 2021

Acct No.			
6722	Worker's Compensation		660
6723	Health Ins. & Other Employee Benefits		6,042
6790	Misc. Taxes, Licenses, Permits and Ins.		138
6700T	**Total Taxes and Insurance**	**$**	**11,456**
	Supportive Services Exp.		
6990	Salaries - Client Case Management - HUD - Continuum of Care Grant	$	2,235
6990	Client Supportive Services - Other - Daycare, Employment, Lifeskills, Etc		-
6900T	**Total Supportive Services Expenses**	**$**	**2,235**
6000	**Total Cost of Operations before Depreciation**	**$**	**59,427**
5060	**Profit (Loss) before Depreciation**	**$**	**33,070**
6600	**Depreciation**	**$**	**13,192**
5060N	**Operating Profit (Loss)**	**$**	**19,878**
7100T	**Net Entity Expenses**	**$**	**-**
3250	**Change in Total Net Assets from Operations**	**$**	**19,878**

Acct No.		
S1000-10	**Total principal payments during audit period.**	-
S1000-20	**Total of all monthly reserve for replacement deposits.**	-
S1000-30	**Replacement Reserves, or Residual Receipts and Releases which are included in expense items.**	-
S1000-40	**Project improvement Reserves which are included as expense items.**	-

INTERFAITH COMMUNITY SERVICES, INC.
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021

CASAWorks Apartments
99-FMTW-010
Statement of Cash Flow
For The Year Ended June 30, 2021

Acct No.			
	Cash Flow from Operating Activities		
S1200-010	Rental Receipts	$	91,755
S1200-030	Other Operating Receipts		742
S1200-050	Administrative		(2,473)
S1200-090	Utilities		(12,102)
S1200-100	Salaries and Wages		(19,045)
S1200-110	Operating and Maintenance		(14,351)
S1200-120	Real Estate Taxes		(83)
S1200-140	Property Insurance		(2,730)
S1200-150	Miscellaneous Taxes and Insurance		(8,643)
S1200-170	Other Operating Expenses		-
S1200-240	Net Cash Provided (Used) by Operating Activities	$	33,070
	Cash Flow from Investing Activities		
S1200-250	Net Deposits to the Reserve for Replacement account	$	3,408
S1200-255	Net Deposits to Other Reserves		1,783
S1200-260	Net Deposits to Residual Receipts account		-
S1200-330	Net Purchases of Fixed Assets		-
S1200-350	Net Cash Provided (Used) by Investing Activities	$	5,191
	Cash Flow from Financing Activities		
S1200-360	Principal Payments - Mortgage	$	-
S1200-420	Distributions		-
S1200-430	Contributions		-
S1200-450	Other Financing Activities		-
S1200-460	Net Cash Provided (Used) by Financing Activities	$	-
	Net Increase (Decrease) in Cash & Cash Equivalents:	**$**	**27,879**

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

SM
CF

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

Project Name: Emergency Food Relief – North County Food Bank Date Submitted: 10/5/2022	Total # of people served: 100,000 Total # of San Marcos residents served: 5,000	Amount Requested: $3,000

Non-Profit Organization Name and Address, Website Jacobs & Cushman San Diego Food Bank 9850 Distribution Avenue San Diego, CA 92121	Contact Person – Name, Title & Phone, email Michael Minjares Director, Grants Management (858) 863-5192 mminjares@sandiegofoodbank.org

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

The North County Food Bank of the Jacobs & Cushman San Diego Food Bank is requesting $3,000 to be used for the purchase of approximately 16,000 pounds of nutritious fresh produce. This purchased food will be distributed free of charge to low-income families through our Neighborhood Distributions, our 175 North County-based non-profit partners, and our Super Pantry located at the North County Food Bank.

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

While the worst of the pandemic may be behind us, the need still remains great. In fact, the San Diego Hunger Coalition just came out with a report last month that estimates more than 900,000 San Diegans have trouble paying for or getting enough nutritious food to maintain an adequate diet. That's about 25% of the county's total population. Everyone knows housing is expensive in San Diego and gas prices continue to be at record high levels. With rising inflation, food prices have also shot up. Cereal and bakery prices were up 14% and dairy products were up nearly 10% over this time last year. And a lot of the government assistance widely available during the height of the pandemic is drying up and going away leaving our neighbors in dire straits when it comes to securing enough food to feed themselves and their families. Providing access to nutritious food to our neighbors in San Marcos remains a critical need.

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: 7/1/2022

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

Signature of President or Authorized Officer

Casey Castillo, CEO 10/5/22
Name, Title Date

Casey Castillo

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

NORTH COUNTY FOOD BANK
A CHAPTER OF THE JACOBS & CUSHMAN SAN DIEGO FOOD BANK
SERVING SAN DIEGO COUNTY SINCE 1977

At the Jacobs & Cushman San Diego Food Bank and North County Food Bank, our mission goes beyond simply providing food. We are addressing hunger by increasing public awareness, connecting recipients seeking emergency food assistance with federal benefits, and advocating for federal and state programs and policies that support low-income Americans.

Today, 1 in 8 individuals in San Diego County are food insecure: they don't always know where their next meal will come from. Extensive research has linked hunger and food insecurity to negative physical and mental health outcomes. Food insecurity and a lack of access to nutritious food have been identified as the top social determinants of health that contribute to increased incidences of diabetes, obesity, and other nutritional diseases. Food insecurity in childhood increases an individual's susceptibility to every category of mental illness including mood, anxiety, behavioral, and substance disorders.

Poverty is almost always a condition that equates to hunger. The ultimate goal of the Food Bank is to break the cycle of poverty, and that begins with access to nutritious food. The food provided through our Emergency Food Distribution Programs, including those in North County San Diego, offers a safety net for individuals and families in need, easing the burden on military families struggling to stretch their monthly incomes, seniors choosing between life-saving medications and healthy foods at the grocery store, and college students skipping meals to afford their textbooks.

Now in our 45th year, the Food Bank remains the critical link to basic needs for low-income seniors, working poor families with children, the homeless, and nearly 39,000 active duty military, their families, and veterans. Before COVID-19 the Food Bank was serving 350,000 individuals monthly, due to the pandemic, this number has spiked to nearly 400,000 per month. In collaboration with nearly 550 Nonprofit Partners, including emergency shelters, food pantries, soup kitchens, mobile distribution pantries, and schools, we touch the lives of San Diego residents by providing nutritious food, hope, and dignity.

In addition, we are anticipating what is being called the "Federal Food Cliff" with the possible expiration of increased federal COVID emergency SNAP (Food Stamps) benefits in Fall 2022. The reduction in SNAP benefits will be significant, and in some cases, households will lose hundreds of dollars in monthly SNAP benefits which will add more demand to the Food Bank's services.

For the last seven years, the North County Food Bank (NCFB) has served as the regional hub and distribution point for food relief for communities in need in North County. When the Jacobs & Cushman San Diego Food Bank (Food Bank) began operating this small facility in 2015, the immense need in the region became immediately clear. In 2019, the NCFB moved to a larger warehouse facility and has increased its food distribution and the number of families and individuals served significantly: last year more than 5 million meals were distributed throughout North County with more than 120,000 individuals receiving food each month in the region. Through strategic partnerships, effective operations, and a commitment to feeding those in need, the NCFB is working to end hunger in our community.

The North County Food Bank is making great strides in addressing food insecurity in the northern communities of San Diego County. The nutritional quality of the food being distributed has improved and the number of pounds distributed has grown tremendously. But there is much more to be done. With grant support, the NCFB can continue to serve 120,000 unique individuals every month through our programs and our 179 Nonprofit Partners located in North County.

The NCFB will use the requested grant award of $3,000 in support of our Fresh Produce Initiative (FPI); these funds will purchase at least 16,000 pounds of nutritious, fresh produce from California growers. The Food Bank receives a lower cost of produce through a subsidized program and our strong collaboration with local growers provides this substantial discount. This produce will then be distributed free of charge to low-income families who are desperate to put healthy food on their tables. Since 2010, we have set a powerful example to food banks across the U.S. through the FPI. Last year, 30% of the food we distributed consisted of fresh fruits and vegetables. This is made possible through purchases and donations from California farmers. By actively and efficiently providing nutritious, fresh produce, we proudly move beyond being just a food bank to being a comprehensive nutrition bank.

As you may know, fresh produce is often too costly for families living on tight budgets – they are forced to subsist on processed foods that are filling and cheap, but that directly contribute to San Diego County's epidemic of obesity, Type 2 diabetes, and cardiovascular disease. The goal of the FPI is to distribute at least 14 million pounds of fresh produce to marginalized families and seniors throughout San Diego County to reduce the negative trends of hunger and nutritional disease and to remove the barriers to fresh, nutritious—but expensive—fruits and vegetables. Through your support of the Fresh Produce Initiative in North County, you can significantly improve the health outcomes of our clients.

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

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)

Fresh Produce Acquisition and Distribution____________________________	$1,000,000
Personnel Expenses ____	$125,000
Occupancy Expenses____	$25,000
Administrative Transport____	$50,000
____	$__________
____	$__________
____	$__________
____	$__________
____	$__________
____	$__________
____	$__________
____	$__________

Total budget for this PROJECT: **$1,200,000**

Grant Request Amount: **$3,000**
(Mini-grants not to exceed $1,500, Regular grants not to exceed $10,000.)

Is this a challenge grant? No Could it be?

Please list any other funding sources for this project.

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

$75,000______ Price Philanthropies____ ** C

$7,500_______ Ameriprise Financial____ ** C

$_____________ (Name of source)____ **_____

$_____________ (Name of source)____ **_____

Jacobs & Cushman San Diego Food Bank
Proposed Budget FY 2022-2023

		FY 2022-2023 Budget
Income		
Total Government Contracts	$	4,100,000
Total Business Enterprise	$	480,000
Total Private Donations	$	16,070,000
Total Special Event Fundraising	$	1,350,000
Total Investments	$	600,000
Total Income	**$**	**22,600,000**
Expense		
Total Fundraising Expense	$	2,770,000
Total Food Acquisition & Distribution	$	9,780,000
Total Personnel Expenses	$	8,250,000
Total Occupancy Expenses	$	1,340,000
Total Administrative	$	1,960,000
Total Expense	**$**	**24,100,000**
Total Income	**$**	**22,600,000**
Total Expense	**$**	**24,100,000**
Net Income	**($**	**1,500,000)**
Carry-over from Reserves	**$**	**1,500,000**

NORTH COUNTY FOOD BANK
A CHAPTER OF THE JACOBS & CUSHMAN SAN DIEGO FOOD BANK

Jacobs & Cushman San Diego Food Bank

Federal Tax ID # 20-4374795
State Tax ID # 2801904

Jacobs & Cushman San Diego Food Bank
Board of Directors
July 01, 2022 - June 30, 2023

Kimberley Layton – Chair
Vice President, External Affairs
Los Angeles Chargers

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

Matt Abernethy
Chief Financial Officer
Neurocrine Biosciences

Bob Bolinger
Partner
CSB Impact Marketing & Media Management

Steve Cushman
President
Cush Enterprises

Dale Ganzow

Kristin Howell
VP/Director of Business Development
Meissner Commercial Real Estate Services

Sandy Kerl
General Manager
San Diego County Water Authority

Dan Moore
Co-Manager, Commercial & Residential Properties
Crown Pacific Group LLC

James Rossi
Regional Vice President, San Diego
Kingsbarn Real Estate Capital

John David Wicker
Director of Intercollegiate Athletics
San Diego State University

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President & CEO
San Diego Convention Center Corporation

Patrick Day – Secretary
Vice President/General Manager
Jordanos Foodservice

Steve Bernstein - Chair Emeritus
Senior Vice President, San Diego Region Manager
PNC Bank

Carlos Cota
IATSE International Trustee, International Representative
International Alliance of Theatrical Stage Employees (IATSE)

Melissa Forrest
President – San Diego/Riverside Region
iHeart Media

Nancy Henroid
Business Strategy Leader
Kaiser Permanente

Jill Irvin
SVP/General Council
Bumble Bee Seafoods

Drew Martin
Chief Information Officer
Jenny Craig

Ray Patel
CEO (RET)
Fisher Scientific Products

Gangaram Singh, Ph.D.
Dean
California State University East Bay

Rick Williams
Vice President - South
Albertsons Companies, Inc.

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 2801904

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.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2020

Open to Public Inspection

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: JACOBS & CUSHMAN SAN DIEGO FOOD BANK

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 9850 DISTRIBUTION AVENUE | Room/suite

City or town, state or province, country, and ZIP or foreign postal code: SAN DIEGO, CA 92121

D Employer identification number: 20-4374795

E Telephone number: 619-231-1977

G Gross receipts $ 126,811,618.

F Name and address of principal officer: CASEY CASTILLO
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.SANDIEGOFOODBANK.ORG

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 2005 M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PROVIDE FOOD TO PEOPLE IN NEED, ADVOCATE FOR THE HUNGRY AND EDUCATE THE PUBLIC ABOUT HUNGER ISSUES.

2 Check this box ▶ [ ] 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	23
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	22
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	94
6	Total number of volunteers (estimate if necessary)	6	34344
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	81,133,659.	124,611,817.
	9	Program service revenue (Part VIII, line 2g)	638,819.	428,843.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	201,862.	287,319.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	406,267.	168,917.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	82,380,607.	125,496,896.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	570,000.	1,752,516.
	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)	4,885,457.	5,631,461.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 4,443,564.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	65,023,904.	98,573,945.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	70,479,361.	105,957,922.
	19	Revenue less expenses. Subtract line 18 from line 12	11,901,246.	19,538,974.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	38,873,012.	60,844,619.
	21	Total liabilities (Part X, line 26)	1,620,541.	1,773,459.
	22	Net assets or fund balances. Subtract line 21 from line 20	37,252,471.	59,071,160.

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

▶ CASEY CASTILLO, CEO
Type or print name and title

Paid Preparer Use Only				
Print/Type preparer's name: RICHARD HOTZ	Preparer's signature	Date: 05/13/22	Check [ ] if self-employed	PTIN: P00452784
Firm's name ▶ CONSIDINE & CONSIDINE			Firm's EIN ▶ 95-2694444	
Firm's address ▶ 8989 RIO SAN DIEGO DRIVE, SUITE 250, SAN DIEGO, CA 92108-1604			Phone no. 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 Accomplishments

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

1 Briefly describe the organization's mission:
TO PROVIDE FOOD TO PEOPLE IN NEED, ADVOCATE FOR THE HUNGRY AND EDUCATE THE PUBLIC ABOUT HUNGER RELATED ISSUES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? .... [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? .... [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 73,215,886. including grants of $ 1,752,516.) (Revenue $ 428,843.)
THE SAN DIEGO FOOD BANK PROVIDES FOOD AND NONFOOD ITEMS TO HUNGER RELIEF CHARITIES THROUGHOUT SAN DIEGO COUNTY. MEMBER AGENCY PROGRAM (MAP).

4b (Code:) (Expenses $ 5,742,007. including grants of $) (Revenue $)
TO PROVIDE FOOD AND NUTRITION EDUCATION TO ELIGIBLE LOW-INCOME PREGNANT WOMEN, WOMEN 12 MONTHS POSTPARTUM, BREAST-FEEDING MOTHERS, CHILDREN UNDER 6 YEARS OF AGE AND SENIORS OVER THE AGE OF 60. COMMODITY SUPPLEMENTAL FOOD PROGRAM (CSFP).

4c (Code:) (Expenses $ 19,370,295. including grants of $) (Revenue $)
THE EMERGENCY FOOD ASSISTANCE PROGRAM (EFAP) IS A FEDERAL PROGRAM THAT PROVIDES MONTHLY EMERGENCY AND SUPPLEMENTAL FOOD PACKAGES TO INDIVIDUALS AND FAMILIES WHO MEET THE INCOME GUIDELINES SET BY THE FEDERAL GOVERNMENT.

4d Other program services (Describe on Schedule O.)
(Expenses $ 2,179,030. including grants of $) (Revenue $)

4e Total program service expenses ▶ 100,507,218.

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
A NONPROFIT ORGANIZATION
CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
A NONPROFIT ORGANIZATION

CONSIDINE & CONSIDINE
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Jacobs & Cushman San Diego Food Bank

We have audited the accompanying consolidated financial statements of Jacobs & Cushman San Diego Food Bank, a nonprofit organization, and subsidiary which comprise the consolidated statements of financial position as of June 30, 2021 and 2020, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

8989 RIO SAN DIEGO DRIVE, SUITE 250 • SAN DIEGO, CA 92108
TEL 619-231-1977 • FAX 619-231-8244 • www.cccpa.com

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Jacobs & Cushman San Diego Food Bank and subsidiary as of June 30, 2021 and 2020, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Considine & Considine

CONSIDINE & CONSIDINE
An Accountancy Corporation

April 12, 2022

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

	2021	2020
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 1,626,105	$ 2,579,695
Certificates of deposit	400,007	1,200,000
Investments (note 6)	31,938,178	10,751,185
Accounts receivable (note 3)	1,183,129	2,034,339
Contributions receivable	57,000	171,522
Inventory (note 4)	8,322,582	4,859,973
Prepaid expenses and other current assets	171,525	202,161
	43,698,526	21,798,875
PROPERTY AND EQUIPMENT (note 5)	15,998,658	15,173,952
NONCURRENT ASSETS		
Certificates of deposit	1,051,007	1,851,013
Other assets	96,428	49,172
	1,147,435	1,900,185
TOTAL ASSETS	60,844,619	38,873,012
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	932,731	844,642
Accrued liabilities (note 8)	710,246	681,280
Customer advances	130,482	94,619
TOTAL LIABILITIES	1,773,459	1,620,541
NET ASSETS (note 10)		
Without donor restrictions	57,012,551	34,716,770
With donor restrictions	2,058,609	2,535,701
TOTAL NET ASSETS	59,071,160	37,252,471
TOTAL LIABILITIES AND NET ASSETS	$ 60,844,619	$ 38,873,012

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	Without donor Restrictions	With donor Restrictions	Total
REVENUES, GAINS AND OTHER SUPPORT			
Support from the public:			
Business enterprise (note 12)	$ 80,798,792	$ -	$ 80,798,792
Private donations	31,674,946	1,491,442	33,166,388
Government contracts	10,838,132	-	10,838,132
Inkind contributions	30,000	-	30,000
	123,341,870	1,491,442	124,833,312
Special events (note 13)			
Special events revenue	751,541	-	751,541
Direct benefits to donors	(148,314)	-	(148,314)
	603,227	-	603,227
NET ASSET RESTRICTION TRANSFERS			
Revenue released from restriction	1,968,534	(1,968,534)	-
TOTAL REVENUE	125,913,631	(477,092)	125,436,539
EXPENSES			
Program services:			
Government programs	28,345,999	-	28,345,999
Non-Government programs	72,181,219	-	72,181,219
Total program services	100,527,218	-	100,527,218
Supporting services:			
Management and general	1,007,140	-	1,007,140
Fundraising	4,651,726	-	4,651,726
Total supporting services	5,658,866	-	5,658,866
	106,186,084	-	106,186,084
OTHER INCOME			
Investment return	2,554,532	-	2,554,532
Other income	13,702	-	13,702
	2,568,234	-	2,568,234
CHANGE IN NET ASSETS	22,295,781	(477,092)	21,818,689
NET ASSETS, BEGINNING OF YEAR	34,716,770	2,535,701	37,252,471
NET ASSETS, END OF YEAR	$ 57,012,551	$ 2,058,609	$ 59,071,160

See accompanying notes

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Without donor Restrictions	With donor Restrictions	Total
REVENUES, GAINS AND OTHER SUPPORT			
Support from the public:			
Business enterprise (note 12)	55,170,448	$ -	$ 55,170,448
Private donations	18,200,745	3,043,451	21,244,196
Government contracts	4,757,258	500,149	5,257,407
Inkind contributions	40,000	-	40,000
	78,168,451	3,543,600	81,712,051
Special events (note 13)			
Special events revenue	1,050,154	-	1,050,154
Direct benefits to donors	(190,266)	-	(190,266)
	859,888	-	859,888
NET ASSET RESTRICTION TRANSFERS			
Revenue released from restriction	3,080,921	(3,080,921)	-
TOTAL REVENUE	82,109,260	462,679	82,571,939
EXPENSES			
Program services:			
Government programs	22,245,292	-	22,245,292
Non-Government programs	44,388,163	-	44,388,163
Total program services	66,633,455	-	66,633,455
Supporting services:			
Management and general	830,971	-	830,971
Fundraising	3,437,553	-	3,437,553
Total supporting services	4,268,524	-	4,268,524
	70,901,979	-	70,901,979
OTHER INCOME			
Investment return	294,359	-	294,359
Other income	29,424	-	29,424
	323,783	-	323,783
CHANGE IN NET ASSETS	11,531,064	462,679	11,993,743
NET ASSETS, BEGINNING OF YEAR	23,185,706	2,073,022	25,258,728
NET ASSETS, END OF YEAR	$ 34,716,770	$ 2,535,701	$ 37,252,471

See accompanying notes

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Program Services			Supporting Services			
	Government Programs	Non-Government Programs	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
Administrative support	$ 56	$ 844	$ 900	$ 2,915	$ -	$ 2,915	$ 3,815
Bank charges	-	2,663	2,663	47,218	324,379	371,597	374,260
Contract services	175,844	276,563	452,407	67,391	288,879	356,270	808,677
Depreciation and amortization	366,709	573,094	939,803	82,537	88,898	171,435	1,111,238
Direct mail and marketing	-	58,703	58,703	2,210	2,649,430	2,651,640	2,710,343
Dues and subscriptions	1,824	30,214	32,038	10,262	19,599	29,861	61,899
Equipment rental	28,824	26,929	55,753	3,889	8,022	11,911	67,664
Food acquisition and distribution	25,488,713	65,721,249	91,209,962	4,137	4,702	8,839	91,218,801
Grant expense	-	1,752,516	1,752,516	-	-	-	1,752,516
Insurance	11,729	20,246	31,975	22,861	3,009	25,870	57,845
Meeting expenses	24	1,264	1,288	12,254	1,924	14,178	15,466
Personnel expenses	1,580,223	2,360,351	3,940,574	646,624	1,190,644	1,837,268	5,777,842
Printing and mailing	35,915	65,727	101,642	7,224	69,576	76,800	178,442
Repairs and maintenance	119,724	247,829	367,553	29,583	41,706	71,289	438,842
Supplies	50,503	293,093	343,596	27,740	81,336	109,076	452,672
Telephone	14,375	30,805	45,180	8,155	3,132	11,287	56,467
Travel	12,722	10,409	23,131	203	1,731	1,934	25,065
Warehouse expenses	458,814	708,720	1,167,534	31,937	23,073	55,010	1,222,544
	28,345,999	72,181,219	100,527,218	1,007,140	4,800,040	5,807,180	106,334,398
Less: Direct benefits to donors at special events included in revenue	-	-	-	-	(148,314)	(148,314)	(148,314)
Total expenses included in the expense section of the statement of activities	$ 28,345,999	$ 72,181,219	$ 100,527,218	$ 1,007,140	$ 4,651,726	$ 5,658,866	$ 106,186,084

See accompanying notes

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

	Program Services			Supporting Services			
	Government Programs	Non-Government Programs	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
Administrative support	$ -	$ 681	$ 681	$ 3,037	$ -	$ 3,037	$ 3,718
Bank charges	-	4,655	4,655	28,640	178,395	207,035	211,690
Contract services	148,851	100,551	249,402	45,694	276,933	322,627	572,029
Depreciation and amortization	470,853	298,811	769,664	63,839	71,984	135,823	905,487
Direct mail and marketing	-	42,848	42,848	5,667	1,568,337	1,574,004	1,616,852
Dues and subscriptions	1,507	29,037	30,544	21,308	11,359	32,667	63,211
Equipment rental	13,669	37,877	51,546	1,362	56,778	58,140	109,686
Food acquisition and distribution	19,414,946	40,599,927	60,014,873	7,080	5,492	12,572	60,027,445
Grant expense	-	570,000	570,000	-	-	-	570,000
Insurance	15,241	12,033	27,274	19,525	4,629	24,154	51,428
Meeting expenses	2,752	7,357	10,109	20,749	22,756	43,505	53,614
Personnel expenses	1,442,436	1,913,387	3,355,823	538,238	1,127,440	1,665,678	5,021,501
Printing and mailing	35,852	50,177	86,029	7,468	119,749	127,217	213,246
Repairs and maintenance	200,930	138,732	339,662	13,903	20,877	34,780	374,442
Supplies	79,526	326,389	405,915	20,009	122,665	142,674	548,589
Telephone	12,880	17,782	30,662	4,849	1,836	6,685	37,347
Travel	15,762	32,629	48,391	16,537	23,861	40,398	88,789
Warehouse expenses	390,087	205,290	595,377	13,066	14,728	27,794	623,171
	22,245,292	44,388,163	66,633,455	830,971	3,627,819	4,458,790	71,092,245
Less: Direct benefits to donors at special events included in revenue	-	-	-	-	(190,266)	(190,266)	(190,266)
Total expenses included in the expense section of the statement of activities	$ 22,245,292	$ 44,388,163	$ 66,633,455	$ 830,971	$ 3,437,553	$ 4,268,524	$ 70,901,979

See accompanying notes

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
CASH FLOWS PROVIDED BY OPERATING ACTIVITIES		
Change in net assets	$ 21,818,689	$ 11,993,743
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation expense	1,111,238	905,487
Gain on disposal of equipment	(12,502)	-
Net realized and unrealized investment gain	(2,230,042)	(186,636)
In-kind investment contributions	(557,558)	(280,676)
Change in contributed food inventory	(2,288,317)	1,744,457
Change in operating assets and liabilities:		
Accounts receivable	851,210	(1,369,399)
Contributions receivable	114,522	57,512
Inventories	(1,174,292)	(1,535,010)
Prepaid expenses and other current assets	(16,620)	(116,149)
Accounts payable	88,089	540,856
Accrued expenses	28,966	173,781
Customer advances	35,863	69,808
NET CASH PROVIDED BY OPERATING ACTIVITIES	17,769,246	11,997,774
CASH FLOWS USED BY INVESTING ACTIVITIES		
Cash paid for purchases of fixed assets	(1,935,942)	(1,673,104)
Cash paid for purchases of investments	(31,542,677)	(14,701,674)
Proceeds on sale of investments	14,743,283	6,418,831
Proceeds on sale of equipment	12,500	-
	(18,722,836)	(9,955,947)
NET INCREASE/(DECREASE) IN CASH	(953,590)	2,041,827
CASH, BEGINNING OF YEAR	2,579,695	537,868
CASH, END OF YEAR	$ 1,626,105	$ 2,579,695
SUPPLEMENTAL DISCLOSURES		
Interest paid	$ -	$ -
Taxes paid	$ -	$ -

See accompanying notes

NOTE 1 THE ORGANIZATION

Jacobs & Cushman San Diego Food Bank (the "Organization"), incorporated under the laws of the State of California, operates as a nonprofit public-benefit organization that provides food assistance and resources to people in need, advocates for the hungry, connects the population it serves to a range of health and human service providers, and educates the public about hunger in San Diego County. The Organization operates as a central repository and distribution point for USDA commodities and donated food. Through its own direct distributions and through a network of over 500 nonprofit hunger-relief organizations, Jacobs & Cushman San Diego Food Bank distributes approximately 43 million pounds of food annually to people in need throughout San Diego County. In November 2011, the Organization transferred the building to The Jacobs & Cushman San Diego Food Bank Building, LLC which is 100% owned by the Jacobs & Cushman San Diego Food Bank.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Consolidations – The accompanying consolidated financial statements include the accounts of Jacobs & Cushman San Diego Food Bank and its 100% owned subsidiary, The Jacobs & Cushman San Diego Food Bank Building, LLC. All significant intercompany transactions and accounts have been eliminated.

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

Financial statement presentation – The Organization follows the Financial Accounting Standards Board's (FASB) Financial Statements of Not-for-Profit Organizations for presentation of its financial statements which requires that net assets, support, revenue and gains, expenses and losses be classified as without donor restrictions or with donor restriction.

Net assets without restrictions – Net assets without restrictions consist 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.

Net assets with restrictions – Net assets with restrictions are those which are restricted by donors for specific operating purposes and are not currently available for use in the Organization's operations until commitments regarding their use have been fulfilled.

Cash – The Organization considers financial instruments with a fixed maturity date of less than three months to be cash equivalents. The Organization maintains several bank accounts with Wells Fargo, which at times may exceed the federally insured deposit limits. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant risk on cash.

Contributions receivable – Contributions receivable consist of donor promises to give. It is the Organization's policy to charge off uncollectible contributions receivable when management determines the receivable will not be collected. All contributions receivable are short-term and therefore, no present value discounting was recorded. All contributions receivable are considered collectible as of June 30, 2021 and 2020.

Inventory – Inventory consists of food products received through government programs sponsored by the USDA (Emergency Food Assistance Program and Commodity Supplemental Food Program), purchased and donated food products. The Organization records contributed food received from the USDA based on actual food product prices provided by the corresponding USDA program. During the years ended June 30, 2021 and 2020, the USDA Emergency Food Assistance Program food product prices averaged $1.06 and $0.98 per pound, respectively, and USDA Commodity Supplemental Food Program food product prices averaged $0.87 and $0.75 per pound, respectively. All other contributed food items are valued using an average cost based on the industry standard of $1.74 and $1.66 per pound for the years ended June 30, 2021 and 2020, respectively.

Property and equipment – Property and equipment are carried at cost, or if donated, at fair value. The Organization capitalizes nonroutine improvements over $5,000. Depreciation is computed using the straight-line method of depreciation over the assets estimated useful lives of five to thirty-nine 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.

Investments – Investments in marketable securities with readily determinable fair values are valued at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets.

Fair value measurement – The Organization follows accounting standards which define fair value, establish a framework for measuring fair value and expand disclosures about fair value measurements for all financial assets and liabilities.

Revenue recognition – Revenue is recognized when earned, which may be when cash is received, unconditional promises made, ownership of other assets transferred, or services rendered. Gifts of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of the donated amounts. Revenues from reimbursable expenses are recognized when all requirements are met and the Organization is entitled to the revenue. Shared maintenance fees represent amounts charged to agencies for food from the marketplace for a nominal per pound fee.

In-kind contributions - In-kind contributions are reflected as contributions at their fair value at date of donation and are reported as unrestricted support unless explicit donor stipulations specify how donated assets must be used. The Organization benefited from donated facility space which were valued at $20,000 and $40,000 during the years ended June 30, 2021 and 2020. These amounts have been reported as both in-kind contribution revenue and in-kind occupancy expense on the statements of activities. In addition the Organization received donated goods of $10,000 and $0 during the years ended June 30, 2021 and 2020. The Organization recognizes the fair value of contributed services received if such services a) create or enhance nonfinancial assets or b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not contributed. The Organization receives services from a large number of volunteers who give significant amounts of their time to the Organization's programs and fundraising campaigns but which do not meet the criteria for financial statement recognition.

Concentrations – In the current period, a significant amount of food receipts and grants were provided by government contracts. It is always considered reasonably possible that benefactors, grantors or contributors might be lost in the near term.

Functional expenses – The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management estimates. Directly identifiable expenses are charged to program and supporting services. General operating costs across nearly all natural categories are allocated among the program and supporting services on a reasonable basis. The Organization allocates expenses using four different formulas based on the type of expense and update this allocation on a quarterly basis based on the pounds of food distributed by category. For the years ended June 30, 2021 and 2020 program expenses were 94.67% and 93.98%, management and general were 0.95% and 1.17%, and fundraising were 4.38% and 4.85%, respectively.

Income taxes – The Organization is exempt from federal 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 consolidated financial statements.

The Organization follows accounting standards which clarify the accounting for uncertainty in income taxes recognized in the consolidated financial statements and prescribes a recognition threshold and measurement attribute for the consolidated financial statements and recognition and measurement of a tax position taken or expected to be taken in a tax return. It also provides guidance on derecognition and measurement of a tax position taken or expected to be taken in a tax return. 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.

Recent accounting pronouncements

In June 2018, the FASB issued Accounting Standards Update (ASU) No. 2018-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made, which amends the accounting guidance related to (1) evaluating whether transactions should be accounted for as contributions or exchange transactions and (2) determining whether a contribution is conditional. The ASU is effective for annual periods beginning after December 15, 2018 for resource recipients, and after December 15, 2019 for resource providers, with early adoption permissible.

As a resource recipient, the Organization adopted a portion of this guidance effective July 1, 2019. As a resource provider, the Organization adopted the remaining guidance effective July 1, 2020. In both cases, there was no impact to its financial statements.

As of July 1, 2020, the Organization adopted ASU 2016-01 "Recognition and Measurement of Financial Assets and Financial Liabilities." This ASU amends certain aspects of current guidance on the recognition, measurement and disclosure of financial instruments. Among other changes, this ASU requires most equity investments to be measured at fair value. Additionally, this ASU eliminates the requirement to disclose the method and significant assumptions used to estimate the fair value for instruments not recognized at fair value in the Organization's financial statements. The adoption of this standard had no material impact on the Organization's financial statements and related disclosures.

In February 2021, FASB issued ASU 2016-02 Leases (Topic 842). In July 2018, FASB issued two updates to ASU 2016-02, ASU 2018-10, Codification Improvements to Topic 842 Leases, and ASU 2018-11, Leases (Topic 812): Targeted Improvements. The new standard is effective for fiscal years beginning after December 15, 2021. ASU 2016-02 requires recognition of operating leases with lease terms of more than twelve months on the statement of financial position as both assets and liabilities for the obligations created by the leases. Topic 842 also requires disclosures that provide qualitative and quantitative information for the lease assets and liabilities recorded in the financial statements. The Organization is still assessing the impact this standard will have on its financial statements.

NOTE 3 ACCOUNTS RECEIVABLE

Accounts receivable consists of the following:

	2021	2020
Government contracts receivable	$ 1,073,305	$ 1,967,538
Marketplace food purchases	109,824	66,801
	$ 1,183,129	$ 2,034,339

Management assesses the collectability of all accounts receivable at the close of each period and records an allowance for doubtful accounts based on specific identification. Management has determined all receivables were collectible at June 30, 2021 and 2020.

Government contracts receivable relates to reimbursements under government programs that have not been received from the respective government agency. It represents the amount due through the years ended June 30, 2021 and 2020, respectively.

NOTE 4 INVENTORY

Inventory consists of the following:

	2021	2020
Marketplace		
Donated	$ 3,499,876	$ 1,111,746
Purchased	1,639,467	1,052,321
	5,139,343	2,164,067
CSFP government contract	1,626,164	709,495
EFAP government contract	1,557,075	1,986,411
	$ 8,322,582	$ 4,859,973

NOTE 5 PROPERTY AND EQUIPMENT

Property and equipment are summarized as follows:

	2021	2020
Building improvements	$ 8,116,677	$ 7,684,350
Building	5,578,840	5,578,840
Land	4,378,000	4,378,000
Warehouse equipment	2,633,029	1,827,853
Transportation equipment	1,967,367	1,120,854
Furniture and office equipment	637,831	565,978
Leasehold Improvements	51,558	7,611
	23,363,302	21,163,486
Accumulated depreciation	(7,453,208)	(6,347,370)
	15,910,094	14,816,116
Construction in progress	88,564	357,836
	$ 15,998,658	$ 15,173,952

Depreciation expense was $1,111,238 and $905,487 for the years ended June 30, 2021 and 2020, respectively.

Construction in progress at June 30, 2021 related to the storefront project. The total cost was approximately $230,000 and was completed in October 2021.

Construction in progress at June 30, 2020 related to a repack line machine. The total cost was approximately $477,000 and was completed in August 2020.

NOTE 6 INVESTMENTS

The Organization invests funds in a professionally managed portfolio that may include various types of fixed income investments. Some of these investments are exposed to various risks, such as fluctuations in market value, interest rate, or credit risk. Therefore, the Organization's investments may be subject to significant fluctuations in fair value. As a result, the investment balances reported in the accompanying financial statements may not be reflective of the portfolio's value during subsequent periods.

Investments recorded at cost included certificates of deposit. Investments carried at cost are not required to be classified in one of the levels prescribed by the fair value hierarchy.

Cost and fair value of available-for-sale securities are as follows:

	2021	
	Cost	Fair Value
Corporate stocks	$ 20,439,469	$ 23,288,039
Mutual funds	7,512,789	7,515,122
Corporate bonds	1,043,528	1,032,537
Foreign bonds	103,645	102,480
	$ 29,099,431	$ 31,938,178

	2020	
	Cost	Fair Value
Corporate stocks	$ 5,620,783	$ 4,412,782
Mutual funds	$ 4,297,233	4,301,978
Corporate bonds	$ 1,928,321	1,932,570
Foreign bonds	103,645	103,855
	$ 11,949,982	$ 10,751,185

Investment income is included in other income on the consolidated statements of activities and consists of the following:

	2021	2020
Interest and dividends	$ 324,490	$ 107,723
Realized (loss)/gains	$ (49,673)	$ 94,139
Unrealized gains	$ 2,279,715	$ 92,497

The Board intends to allocate excess cash in reserve and investment accounts in the following manner:

Food purchases	$ 11,938,178
Building acquisition	10,000,000
Reserves & Covid - disaster recovery	10,000,000
Total allocation of excess cash	$ 31,938,178

NOTE 7 FAIR VALUE MEASUREMENT

The Organization follows the method of fair value to value its financial assets and liabilities. Fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that 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.

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

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

	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Corporate stocks	$ 23,288,039	$ -	$ -	$ 23,288,039
Mutual funds	7,515,122	-	-	7,515,122
Corporate bonds	1,032,537	-	-	1,032,537
Foreign bonds	102,480	-	-	102,480
	$ 31,938,178	$ -	$ -	$ 31,938,178

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

	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Corporate stocks	$ 4,412,782	$ -	$ -	$ 4,412,782
Mutual funds	4,301,978	-	-	4,301,978
Corporate bonds	1,932,570	-	-	1,932,570
Foreign bonds	103,855	-	-	103,855
	$ 10,751,185	$ -	$ -	$ 10,751,185

The tables above exclude investments in certificates of deposits which are accounted for on the cost basis of $1,451,014 and $3,051,013 at June 30, 2021 and 2020, respectively, which are not subject to ASC 820.

The investments in corporate stocks and mutual funds are valued at market prices in active markets and are classified as level 1.

NOTE 8 ACCRUED LIABILITIES

Accrued liabilities consist of the following:

	2021	2020
Accrued payroll	$ 435,101	$ 449,255
Accrued vacation	275,145	232,025
	$ 710,246	$ 681,280

NOTE 9 LINE OF CREDIT

In April 2021 the Organization entered into a revolving credit line against their brokerage account. The loanable value is based on each class of eligible securities. The Organization has not drawn upon the line of credit as of June 30, 2021. The line of credit does not have a maturity date and bears a variable interest rate equal to the WSJ prime rate minus 2.00% (1.25% at June 30, 2021). The line of credit is secured by the Organization's investment account and balances are repayable on demand.

The Organization has a $1,000,000 line of credit with Wells Fargo. The Organization has not drawn upon the line of credit as of June 30, 2021 and 2020. The line has a maturity date of July 15, 2022 and bears interest at the Wells Fargo prime rate plus 0.25% as of June 30, 2021 and 2020 (3.50% at June 30, 2021 and June 30, 2020) with a 4% floor. The line of credit is secured by the Organization's inventory and accounts receivable.

NOTE 10 NET ASSETS

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

	2021	2020
Capital expenditures	$ -	$ 250,080
Purpose restriction accomplished:		
Backpack	828,755	582,473
College hunger relief & grab-n-go pantries	214,597	9,672
Farm to family	283,900	212,814
Diaper bank	178,853	20,263
Hunger Is	162,666	167,501
Nourishing neighbors	87,444	-
Operation gobble	61,678	48,800
Pantries	40,000	-
NBCUniversal	38,950	-
Supervisor grants	26,675	674,321
Gift card grants	25,016	190,000
Van	20,000	-
Covid - disaster recovery	-	805,000
FEED	-	119,997
	1,968,534	2,830,841
	$ 1,968,534	$ 3,080,921

Net assets consist of the following at June 30:

	2021	2020
Without donor restrictions	$ 57,012,551	$ 34,716,770
With donor restrictions:		
Backpack program	1,513,430	1,974,472
Gift card grant	149,984	38,950
Solar	101,145	101,145
Supervisor grants	100,000	26,675
College hunger relief & grab-n-go pantries	97,810	272,407
Nourishing neighbors	60,556	-
USO	25,000	-
Diaper bank	10,684	122,052
	2,058,609	2,535,701
Total net assets	$ 59,071,160	$ 37,252,471

NOTE 11 LIQUIDITY AND AVAILABILITY OF RESOURCES

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

Financial assets at year-end:		
Cash and cash equivalents	$ 1,626,105	$ 2,579,695
Accounts receivable	1,183,129	2,034,339
Contributions receivable	57,000	171,522
Certificates of deposit	1,451,014	3,051,013
Investments	31,938,178	10,751,185
	$ 36,255,426	$ 18,587,754
Less:		
Donor imposed restrictions making financial assets unavailable for general expenditure	2,058,609	2,535,701
Financial assets available to meet general expenditure within one year	$ 34,196,817	$ 16,052,053

The Organization is partially supported by restricted contributions. Due to donor restrictions requiring 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. In addition, the Organization sets aside cash in excess of daily requirements in its reserve and investment accounts. In the event of an unanticipated liquidity need, the Organization also could draw upon its line of credit (see note 9). The Organization also owns the building it operates in San Diego, CA debt free that it could borrow against if necessary.

NOTE 12 BUSINESS ENTERPRISE

Business enterprise revenue consists of the following:

	2021	2020
Non-cash food receipt contributions		
Donated	$ 59,348,490	$ 35,876,941
Government - EFAP	15,663,500	14,526,697
Government - CSFP	5,333,923	4,125,407
	80,345,913	54,529,045
Shared maintenance fees	428,843	638,819
Recycling and energy rebate	24,036	2,584
	$ 80,798,792	$ 55,170,448

NOTE 13 SPECIAL EVENTS

Special event revenues and expenses are directly related to several events including galas, blues festival and golf tournaments and consist of the following for the years ended June 30:

	2021	2020
Revenue		
Sponsorship	$ 429,225	$ 612,056
Donations	196,644	60,382
Ticket sales	112,872	254,215
Merchandise and auctions proceeds	12,800	67,316
Food and beverage	-	56,185
	751,541	1,050,154
Expenses:		
Direct benefits to donors	148,314	190,266
Other expenses	208,162	382,617
	356,476	572,883
Total net income	$ 395,065	$ 477,271

Special events expenses are included in the consolidated statements of functional expenses as follows:

	2021	2020
Contract services	$ 172,066	$ 203,786
Direct mail and marketing	87,337	136,873
Supplies	63,876	90,525
Other fundraising accounts	20,354	47,725
Equipment rental	6,765	55,682
Printing and mailing	6,078	38,292
	$ 356,476	$ 572,883

NOTE 14 RETIREMENT PLAN

The Organization sponsors a 403(b) plan which covers all eligible employees. The Organization makes a matching contribution equal to the lesser of 200% of the employee contribution or 3% of the employee's compensation. The Organization's contribution to the 403(b) for the years ended June 30, 2021 and 2020 was $160,452 and $142,327, respectively.

NOTE 15 COMMITMENTS

The Organization leases equipment, trucks and facilities under operating leases that expire between February 2022 and June 2025. Minimum future payments under non-cancelable operating lease having remaining terms in excess of one year for the years ended June 30 are as follows:

2022	$ 432,776
2023	83,633
2024	23,628
2025	23,628
	$ 563,665

Equipment and facility lease expense under these leases for the years ended June 30, 2021 and 2020 were approximately $743,000 and $380,000, respectively.

NOTE 16 RELATED PARTY TRANSACTIONS

The President of the Organization is also the Chairman of the Board of California Association of Food Banks ("Association"). The Organization purchases food from the Association for various programs. For the years ended June 30, 2021 and 2020, the Organization paid $1,573,831 and $965,893, respectively, to the Association for food purchases. In addition, the Organization paid $23,837 and $20,037 in annual membership dues for the years ended June 30, 2021 and 2020, respectively. At June 30, 2021 and 2020, the Organization owes the Association $161,206 and $60,535, respectively, and is included in accounts payable on the statement of financial position.

The Association is also the pass-through agency for the SNAP program. For the years ended June 30, 2021 and 2020, the Organization was reimbursed $51,222 and $50,062, respectively, through the SNAP program. The Association is also the pass-through agency for the Emergency Food Distribution Box Program. The Organization was reimbursed $0 and $137,024 for the years ended June 30, 2021 and 2020, respectively. At June 30, 2021 and 2020, the Organization has amounts due from the Association of $13,191 and $94,535, respectively, and is included in accounts receivable on the statement of financial position.

The Organization used a company for offsite cold storage that a member of the advisory board has an ownership interest in. For the years ended June 30, 2021 and 2020 Organization was billed $96,173 and $28,523, respectively, for storage space. There was a balance outstanding of $45 and $3,983 at June 30, 2021 and 2020, respectively, and is included in accounts payable on the statement of financial position.

NOTE 17 SUBSEQUENT EVENT

Management has evaluated subsequent events through April 12, 2022, the date the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the consolidated financial statements, except as noted below.

Subsequent to year end the Organization signed a new lease for the north county facility. The lease commences on January 1, 2022 and ends on October 31, 2025. Initial base rent is $49,243 per month.

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: Virtual Education Workshops for Low-Income Schools and Children in San Marcos Date Submitted:	Total # of people served: 800 Total # of San Marcos residents served: 800	Amount Requested: $6,675

Non-Profit Organization Name and Address, Website San Diego Children's Discovery Museum 320 N Broadway Escondido, CA 92025 www.sdcdm.org	Contact Person – Name, Title & Phone, email Krishna Kabra Executive Director 484-264-7015 KrishnaK@sdcdm.org

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

San Diego Children's Discovery Museum (SDCDM) is seeking grant funds to provide Mobile Children's Museum educational workshops to five schools in need of supplemental STEM programming support identified by San Marcos Unified School District (SMUSD.) The Museum's education workshops provide high quality, hands-on educational opportunities, provide curriculum-aligned educational resources, and instruction to reach young learners who face transportation barriers and need it most.

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

Our Mobile Children's Museum has been identified as a viable solution for providing young San Diego County children of all learning abilities access to hands-on early childhood learning opportunities that encourage the development of lifelong learners, especially those with barriers to transportation. Our Mobile Children's Museum program builds over 50 essential foundational fluencies such as spatial reasoning, symbolic language, creative problem solving, and measurement.This grant will strengthen our organization and the San Marcos community by helping meet a critical identified community need to develop cognitive skills, social abilities, and physical well-being in children in their early years when it matters the most.

This program will bring about positive change by supplementing the education of children from economically disadvantaged schools to improve performance and educational attainment in STEM subjects, discover their own interests in STEM and develop a passion for STEM-learning, and increase their interest and knowledge of STEM careers.

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: 11/1/22Date by which funds will be expended: 11/1/23
Signature of President or Authorized Officer

Krishna Kabra, Executive Director 9/29/22
date

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

SAN MARCOS COMMUNITY FOUNDATION
Budget Worksheet

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

Mobile Museum workshops at five San Marcos classrooms @ $1,285 per school	$6,425
Mileage/Gas for five school visits ($50/each)	$250
Total budget for this PROJECT:	**$6,675**
Grant Request Amount:	**$6,675**

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

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

Please list any other funding sources for this project.

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

There are no other committed funds for this project at this time.

$______________ (Name of source)____ **_____

$______________ (Name of source)____ **_____

$______________ (Name of source)____ **_____

$______________ (Name of source)____ **_____

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM
Annual Budget
Fiscal year Ending June 30, 2023

		% of Income
INCOME		
Contributed Revenue		
Contributions	$ 951,575	39.5%
Grants	419,745	17.4%
Total Contributed Revenue	**1,371,320**	**56.9%**
Earned Revenue		
Admissions	362,780	15.1%
Memberships	143,893	6.0%
Camps	43,640	1.8%
School Enhancement	180,000	7.5%
Other Program Revenue	138,741	5.8%
Private Event Rental	42,790	1.8%
Gift Shop - Net	14,604	0.6%
Total Earned Revenue	**926,448**	**38.5%**
Interest Income	-	0.0%
In-Kind Contributions	110,169	4.6%
Total Income	**2,407,937**	100.0%

		% of Expenses
EXPENSES		
Personnel (Salaries, Wages, and Benefits)	1,375,026	58.7%
Program	230,963	9.9%
General and Administrative	503,224	21.5%
Marketing and Events	123,555	5.3%
In-Kind Expenses	110,169	4.7%
Total Expenses	**2,342,937**	100.0%
INCOME OVER (UNDER) EXPENSES	$ 65,000	

IRS Department of the Treasury Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077950279
May 04, 2018 LTR 4168C 0
33-0912735 000000 00
00032424
BODC: TE

SAN DIEGO CHILDRENS DISCOVERY
MUSEUM
% KATIE RAGAZZI
320 N BROADWAY
ESCONDIDO CA 92025-2716

055598

Employer ID number: 33-0912735
Form 990 required: YES

Dear Taxpayer:

We're responding to your request dated Mar. 19, 2018, about your tax-exempt status.

We issued you a determination letter in JANUARY 2001, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

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

Entity Status Letter

Date: 2/2/2022

ESL ID: 8548516464

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: 2220688

Entity Name: SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

- [x] 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.
- [x] 3. The entity is currently exempt from tax under Revenue and Taxation Code (R&TC) Section 23701 d.
- [ ] 4. We do not have current information about the entity.
- [ ] 5. The entity was administratively dissolved/cancelled on 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

San Diego Children's Discovery Museum
Board of Directors Contact List

Name	Affiliation, Email Address	Phone Number	Date Board Term Began
Amanda Flisher CHAIR	Certified Leadership Coach coaching@AmandaFlisher.com	858-397-3107	7/2021
Jessica Winchenbach VICE CHAIR	Senior Director of Engineering and Operations, PlayStation jwakefield16@icloud.com	619-857-5377	2/2020
Steve Hermes, TREASURER	CPA, retired Hermes1521@cox.net	619-405-3248	2/2020
Valerie Attisha SECRETARY	VP, Client & Community Relations, PNC ValerieAttisha@gmail.com	619-804-3063	7/2021
Alessandra Lezama	CEO, TOOTRiS ALezama@RGHPO.com	858-357-6930	7/2021
Kush Kapila	Founder & CEO, STERLINGS Mobile kush@sterlingsmobile.com	858-228-6748	6/2022
Debra Roy	Staff Engineer, General Atomics debraroymba@gmail.com	6199852791	7/2021
Hem Suri	Founder & Managing Partner, Spark Growth Ventures Hem@SparkGV.com	858-405-1756	7/2021
Robin Keith	CEO, EcoLeaders robinmkeith@gmail.com	619-804-3063	7/2021
Chad Vargo	Principal, Culture Insurance Group Chad@CultureInsurance.com	619-346-9553	12/2017
Stefan Jensen	CEO & Partner, MotionStrand stefan@motionstrand.com	760-443-3535	1/2022
Stan Rodriguez	Professor, Kumeyaay Community College Stan.rodriguez.1@gmail.com	707-228-0252	2/2022
Alissa Hauser	Project Manager, Constructive Capital alissa@drbronner.com	760-743-2211	9/2022

July 2021

REQUEST TO SAN MARCOS COMMUNITY FOUNDATION

The San Diego Children's Discovery Museum is an essential educational resource for under-resourced families in San Diego's North County. We play a critical role in providing impactful early childhood enrichment experiences. Our museum is committed to creating inclusive and welcoming environments for all children and families to enjoy with respect and dignity. Through this grant, we aim to help close the achievement gap, remove transportation barriers, and improve outcomes for San Marcos low-income students.

Funding Needs

We are seeking $6,675 to help the San Diego Children's Discovery Museum reach an entire grade level at San Marcos Unified School District elementary schools through our traveling Mobile Children's Museum. This growing program bridges the gap in educational attainment by bringing free curricula-led STEM and Art workshops and exhibits to children from preschool through to 5th grade. The program currently deploys two vans and one SUV to reach all four corners of the county, bringing much-needed hands-on, immersive learning experiences to the community. The program develops children's cognitive skills, social abilities, and physical well-being from the earliest childhood years when it matters the most.

The Museum's high-quality and highly-trained educators will deliver workshops for up to 45 minutes that are conducted in rotation/station style or free flow. Our staff can see up to 125 children during each visit. Our curriculum honors the variety of different learners that we serve. Sample topics include Recycled Masterpieces, Life Science, Physical Science, Earth Science, and Engineering. Our program builds over 50 fluencies, including spatial awareness, problem-solving, and collaboration.

Description of Need

STEM is often neglected at the elementary school level as most teachers are unlikely to have a background in STEM subjects. While teachers greatly value STEM, curriculum and structural barriers and lack of support and resources, often prevent them from fully implementing STEM activities into their classrooms. Teachers tend to avoid STEM learning activities as they require a shift from teacher-led instruction to student-led instruction. With diverse learners and limited teacher-student ratios and resources, managing a STEM learning experience can be difficult for them.

Community resources, such as STEM programs offered by educators outside the classroom, have been cited as a much better solution to increase STEM learning in classrooms by the National Association for Education of Young Children's professional standards published in their best practices. Through our Mobile Museum program, SDCDM Museum Educators demonstrate expert techniques for implementing hands-on learning, which can ultimately help inspire teachers to feel more comfortable implementing the same types of STEM activities in their classrooms.

Exposure to playful STEM learning has been proven to develop the foundational framework children needs for future educational achievement, economic productivity, responsible citizenship, lifelong physical and mental health, and building stronger communities. Working through STEM concepts assists in the development of social-emotional skills by offering hands-on connection and providing practical application of what children are learning. When provided a STEM learning experiment, children are able to actively brainstorm, research, problem-solve, collaborate, and develop decision-making skills.

With recent learning loss due to the pandemic, the need for high-quality early educational enrichment within the San Diego community is greater than ever. Low-income families and Title I schools often lack access to and have little to no discretionary funds and resources for supplemental educational and recreational experiences that will enhance early human development.

Evaluation

Museum educators track the number of children and adults served during each school visit or Mobile workshop in a program evaluation spreadsheet. They send post-program surveys to participating teachers that capture quantitative and qualitative feedback, including the number of participants served, whether the program aligns with classroom learning standards, and if the educators will incorporate concepts or materials from our visit into their future lesson plans. Open-ended questions that capture the program's impact and areas for improvement are also asked.

Our team analyzes the evaluations each quarter and makes program improvements based on the findings. The results of our evaluations are distributed to staff, donors, and community partners as requested. In addition, we collect data to produce an Impact Report that is distributed to our key stakeholders after the end of every fiscal year.

Conclusion

During an already challenging time where families have even fewer resources than ever and are at greater risk of marginalization, SDCDM seeks to bridge the gap in educational attainment and access by providing students in San Marcos with high-quality, hands-on early education enrichment experiences.

This grant will strengthen our organization and the San Marcos community by helping meet a critical identified community need to develop cognitive skills, social abilities, and physical well-being in children in their early years when it matters the most.

We appreciate your commitment to the education of San Marcos children and your careful consideration of our request. Together, we can provide hands-on STEM-based childhood learning experiences that encourage curious young minds and spark a lifelong love of learning.

SAN MARCOS
UNIFIED SCHOOL DISTRICT
engaging students...inspiring futures

September 29, 2022

To whom it may concern:

On behalf of the San Marcos Unified School District, it is my pleasure to provide a letter of support for the San Diego Children's Discovery Museum's pursuit of a grant to provide educational experiences to children in San Marcos through their Mobile Children's Museum workshops and exhibits.

We look forward, with great enthusiasm, to continuing to enhance the learning experiences of children within San Marcos Unified School District through curriculum-aligned exhibits and workshops that focus on science, art, and world cultures. All workshops align with Next Generation Science Standards, Visual and Performing Arts Standards, and Common Core State Standards. Through this grant award, the San Diego Children's Discovery Museum can continue to impact over 170,000 residents annually.

The activities in this proposal will ultimately help the San Diego Children's Discovery Museum provide critical supplemental educational resources to low-income and under-resourced families in San Marcos and help remove access barriers to education when children are at the greatest point of their educational and social-emotional development. These services are especially important in the coming years as families have had reduced access to educational resources, and learning loss caused by the pandemic has significantly impacted young students.

San Marcos Unified School District stands with the San Diego Children's Discovery Museum and wholeheartedly supports them in this initiative and encourages your favorable consideration. If you require more information about us, and our history with the San Diego Children's Discovery, please contact me at 760-752-1231 or email tiffany.campbell@smusd.org.

Sincerely,

Tiffany Campbell
Deputy Superintendent of Schools
Educational Services

255 Pico Avenue Suite 250,
San Marcos, CA 92069
communications@smusd.org

760-752-1299

** PUBLIC DISCLOSURE COPY **

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 **2020** Open to Public Inspection

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: SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 320 N. BROADWAY

City or town, state or province, country, and ZIP or foreign postal code: ESCONDIDO, CA 92025

F Name and address of principal officer: KRISHNA KABRA SAME AS C ABOVE

D Employer identification number: 33-0912735

E Telephone number: (760)233-7755

G Gross receipts $ 1,143,968.

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.SDCDM.ORG

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1999 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: SAN DIEGO CHILDREN'S DISCOVERY MUSEUM'S MISSION IS TO INSPIRE CHILDREN TO LEARN ABOUT OUR WORLD

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	21
6	Total number of volunteers (estimate if necessary)	6	30
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	921,525.	1,100,359.
	9	Program service revenue (Part VIII, line 2g)	403,727.	43,609.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	66.	0.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	21,467.	-2,879.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,346,785.	1,141,089.
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)	979,943.	758,354.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	22,500.	43,095.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 288,918.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	482,075.	387,005.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,484,518.	1,188,454.
	19	Revenue less expenses. Subtract line 18 from line 12	-137,733.	-47,365.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	2,507,366.	2,350,102.
	21	Total liabilities (Part X, line 26)	657,533.	547,634.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,849,833.	1,802,468.

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

▶ KRISHNA KABRA, CEO
Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name: TRITIA FOSTER	Preparer's signature	Date	Check [ ] if self-employed	PTIN P02164134
	Firm's name ▶ DAVIS FARR LLP			Firm's EIN ▶ 47-3535842	
	Firm's address ▶ 18201 VON KARMAN AVE, SUITE 1100 IRVINE, CA 92612			Phone no. 949-474-2020	

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM'S MISSION IS TO INSPIRE CHILDREN TO LEARN ABOUT OUR WORLD THROUGH EXPLORATION, IMAGINATION AND EXPERIMENTATION. OUR CURRICULUM-ALIGNED PROGRAMS AND EXHIBITS CULTIVATE SCHOOL READINESS AND LIFELONG LEARNING.

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

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

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

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

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

4a (Code:) (Expenses $ 811,485. including grants of $) (Revenue $ 43,609.)

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM PROVIDES SUPPORTIVE EDUCATIONAL AND ENRICHMENT EXPERIENCES IN SCIENCE, WORLD CULTURES, AND ARTS TO CHILDREN THROUGH AGE 10. OUR MISSION IS TO SPARK A LOVE OF LEARNING SO THAT ALL CHILDREN CAN DISCOVER THEIR WILDEST DREAMS.

WE HAVE INDOOR AND OUTDOOR CLASSROOMS, TWO PERFORMANCE STAGES, AN OUTDOOR MAKER/ART STUDIO, AND A VARIETY OF EXHIBITS, GARDENS, AND EDUCATIONAL PROGRAMS. WE OFFER EDUCATIONAL WORKSHOPS AND HANDS-ON EXHIBIT EXPERIENCES TO SCHOOL GROUPS BOTH ONSITE AT THE MUSEUM AND OFFSITE VIA OUR MOBILE CHILDREN'S MUSEUM. OUR WORKSHOPS AND EXHIBITS INCLUDE CUSTOMIZED CURRICULUM FOR CHILDREN IN PRESCHOOL THROUGH GRADE 5 AND ALIGN TO CALIFORNIA COMMON CORE STATE STANDARDS, NEXT-GENERATION

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 ▶ 811,485.

SEE SCHEDULE O FOR CONTINUATION(S)

SAN DIEGO CHILDREN’S DISCOVERY MUSEUM

Financial Statements

Year ended June 30, 2021

(With Independent Auditor’s Report Thereon)

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Financial Statements

Year ended June 30, 2021

TABLE OF CONTENTS

DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

INDEPENDENT AUDITOR'S REPORT

Board of Directors
San Diego Children's Discovery Museum
Escondido, California

Report on the Financial Statements

We have audited the accompanying financial statements of the San Diego Children's Discovery Museum which comprise the statement of financial position as of June 30, 2021 and the related statement of activities, functional expenses and cash flows for the year then ended and related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

We believe 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 the San Diego Children's Discovery Museum as of June 30, 2021, and the respective changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the San Diego Children's Discovery Museum and Subsidiary's 2020 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated September 16, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

DavisFarr LLP

Irvine, California
November 10, 2021

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Financial Position

June 30, 2021

(with comparative totals as of June 30, 2020)

	2021	2020
Assets		
Cash and cash equivalents	$ 222,570	$ 259,303
Grants receivable	-	5,593
Pledges receivable, net (note 3)	214,395	295,392
Inventory	8,553	8,500
Prepaid expenses	24,139	17,340
Land, buildings and equipment, net (note 4)	1,880,445	1,921,238
Total Assets	$ 2,350,102	$ 2,507,366
Liabilities and Net Assets		
Accounts payable	$ 35,294	$ 20,568
Accrued vacation payable	11,145	29,856
Accrued expenses - other	39,714	38,300
Deferred revenue	58,552	68,413
Line of credit payable (note 5)	-	99,373
Paycheck Protection Program (PPP) loans (note 6 and 14)	202,929	201,023
Advances payable - LRDF (note 7)	200,000	200,000
Total Liabilities	547,634	657,533
Net assets		
Without donor restrictions	1,477,304	1,398,779
With donor restrictions (note 9)	325,164	451,054
Total Net Assets	1,802,468	1,849,833
Total Liabilities and Net Assets	$ 2,350,102	$ 2,507,366

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Activities

Year ended June 30, 2021

(with comparative totals for the year ended June 30, 2020)

	Without Donor Restrictions	With Donor Restrictions	Totals 2021	Totals 2020
Support and Revenue:				
Contributions	$ 270,293	$ 201,685	$ 471,978	$ 406,024
Grants	371,454	-	371,454	271,625
Forgiveness of PPP loan	201,023	-	201,023	-
Gifts-in-kind	52,200	-	52,200	228,501
Earned revenue	43,609	-	43,609	415,988
Memberships	18,425	-	18,425	121,524
Forgiveness of debt	-	-	-	30,000
Fundraising events	34,447	-	34,447	75,425
Less: Direct costs of fundraising events	(2,879)	-	(2,879)	(12,974)
Net fundraising revenue	31,568	-	31,568	62,451
Sales	-	-	-	30,147
Less: Cost of good sold	-	-	-	(15,852)
Net sales revenue	-	-	-	14,295
Support provided by expiring restrictions	327,575	(327,575)	-	-
Total support and revenues	1,316,147	(125,890)	1,190,257	1,550,408
Expenses:				
Program services	881,851	-	881,851	1,345,798
Supporting services:				
General and administrative	96,306	-	96,306	82,344
Fundraising	259,465	-	259,465	259,999
Total supporting services expenses	355,771	-	355,771	342,343
Total expenses	1,237,622	-	1,237,622	1,688,141
Change in Net Assets	78,525	(125,890)	(47,365)	(137,733)
Net Assets at beginning of year	1,398,779	451,054	1,849,833	1,987,566
Net Assets at end of year	$ 1,477,304	$ 325,164	$ 1,802,468	$ 1,849,833

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Functional Expenses

Year ended June 30, 2021

(with comparative totals for the year ended June 30, 2020)

		Supporting Services			Totals	
	Program	General and Administrative	Fundraising	Subtotal	2021	2020
Salaries and wages	$ 439,794	$ 38,815	$ 173,962	$ 212,777	$ 652,571	$ 841,524
Payroll taxes	39,856	2,559	15,276	17,835	57,691	74,329
Employee benefits	26,713	2,846	10,429	13,275	39,988	47,606
Workers' compensation insurance	6,078	405	1,621	2,026	8,104	16,484
Service fees	4,607	84	1,195	1,279	5,886	23,765
Subtotal	517,048	44,709	202,483	247,192	764,240	1,003,708
Advertising and marketing:						
In-Kind	37,168	-	-	-	37,168	199,623
Other	17,282	-	642	642	17,924	44,405
Bad debt	313	-	4,500	4,500	4,813	6,000
Bank and credit card charges	2,754	752	369	1,121	3,875	16,485
Computer service	15,629	2,933	3,235	6,168	21,797	23,727
Contract services	97,981	25,674	42,376	68,050	166,031	81,091
Depreciation	75,481	1,596	399	1,995	77,476	77,867
Events	-	-	118	118	118	18,231
Exhibits and maintenance	23,462	717	-	717	24,179	46,550
Fundraising	321	-	2,558	2,558	2,879	16,974
Interest	-	4,698	-	4,698	4,698	7,816
Interest in-kind	-	2,914	-	2,914	2,914	3,935
Insurance	7,922	2,999	2,216	5,215	13,137	15,080
Meetings and meals	147	469	190	659	806	2,319
Occupancy	34,127	4,050	606	4,656	38,783	62,650
Office	18,323	4,687	2,652	7,339	25,662	28,050
Outreach and special programs	29,739	-	-	-	29,739	24,469
Staff development	475	25	-	25	500	5,723
Transportation	142	-	-	-	142	10,717
Other	3,537	83	-	83	3,620	5,695
Total expenses	881,851	96,306	262,344	358,650	1,240,501	1,701,115
Less expenses included in Revenue section of the Statement of Activities	-	-	(2,879)	(2,879)	(2,879)	(12,974)
Total expenses included in Expense section of the Statement of Activities	$ 881,851	$ 96,306	$ 259,465	$ 355,771	$ 1,237,622	$ 1,688,141

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Cash Flows

Year ended June 30, 2021

(with comparative totals for the year ended June 30, 2020)

	2021	2020
Cash flows from operating activities:		
Change in net assets	$ (47,365)	$ (137,733)
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	77,476	77,867
Forgiveness of PPP loan	(201,023)	-
Forgiveness of advances payable	-	(30,000)
Loss on disposal of property and equipment	2,924	-
(Increase) decrease in accounts receivable	-	13,966
(Increase) decrease in unconditional promises to give	80,997	79,884
(Increase) decrease in grants receivable	5,593	(680)
(Increase) decrease in inventory	(53)	4,832
(Increase) decrease in prepaid expenses	(6,799)	(1,902)
Increase (decrease) in accounts payable	14,726	(42,969)
Increase (decrease) in deferred revenue	(9,861)	(6,966)
Increase (decrease) in accrued vacation payable	(18,711)	2,652
Increase (decrease) in accrued expenses - other	1,414	(21,682)
Net cash used by operating activities	(100,682)	(62,731)
Cash flows from investing activities:		
Purchases of fixed assets	(39,607)	(43,197)
Net cash flows used by investing activities	(39,607)	(43,197)
Cash flows from financing activities:		
Proceeds from PPP loans	202,929	201,023
Proceeds from line of credit	-	99,373
Payments to line of credit	(99,373)	(65,484)
Net cash flows provided by financing activities	103,556	234,912
Net increase (decrease) in cash and cash equivalents	(36,733)	128,984
Cash and cash equivalents at beginning of year	259,303	130,319
Cash and cash equivalents at end of year	$ 222,570	$ 259,303
Supplemental Disclosure of Cash Flow Information		
Cash paid during the year for:		
Interest	$ 4,698	$ 7,816
Noncash Activities		
Forgiveness of PPP loan	$ 201,023	$ -
Loss on disposal of property and equipment	$ 2,924	$ -

See accompanying notes to the financial statements.

(1) Nature of Organization

San Diego Children's Discovery Museum (SDCDM) was incorporated as a non-profit corporation in January 2000. The mission of SDCDM is to inspire children to learn about our world through exploration, imagination, and experimentation. The Museum fills a community need by offering a wholesome, educational, and appealing gathering place and mobile experience for families, schools, libraries, and other groups that serve children. Programs and exhibits cultivate lifelong learning and develop diverse understandings of the world.

The Children's Discovery Museum Holdings, LLC (Holdings) was incorporated as a single-member LLC in July 2011 to hold SDCDM land, building, and improvements located at 320 North Broadway in Escondido, California. Effective July 16, 2020, Holdings was dissolved and the LLC Termination - Certificate of Cancellation was filed with the California Secretary of State. All final returns required pursuant to the California Revenue and Taxation Code have been filed with the California Franchise Tax Board. Holdings was consolidated with the Museum financial statements through June 30, 2020. All of the Holdings net assets were transferred to the Museum effective July 16, 2020.

As a result of the COVID-19 virus, SDCDM's facility and mobile fleet closed to the public from March 13, 2020 through April 18, 2021. During this period, Museum staff provided online experiences for its consumers until its reopening.

(2) Summary of Significant Accounting Policies

(a) Basis of Accounting

The financial statements of the Museum have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

(b) Use of Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the Museum's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The Museum's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

(2) Summary of Significant Accounting Policies (Continued)

(c) Cash and Cash Equivalents

The Museum considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The carrying amount of the Museum's cash and cash equivalents approximates fair value due to the short maturity of these investments. The Museum maintains cash balances at two financial institutions. Deposit accounts at each bank are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per account.

(d) Accounts Receivable

Accounts receivable are primarily amounts due from local school districts and other entities for Museum related programs. During the fiscal year, $4,813 of accounts were deemed uncollectible. Management believes that all outstanding accounts receivable at June 30, 2021 are collectible.

(e) Pledges Receivable

Pledges receivable are unconditional promises to give that are recognized as contributions when the promise is received. Pledges receivable that are expected to be collected in less than one year are reported at net realizable value. Pledges receivable that are expected to be collected in more than one year are recorded at fair value at the date of promise. That fair value is computed using a present value technique applied to anticipated cash flows. Amortization of the resulting discount is recognized as additional contribution revenue. The allowance for uncollectible pledges receivable is determined based on management's evaluation of the collectability of individual promises. Management has determined that no allowance for doubtful accounts is deemed necessary as of June 30, 2021.

(f) Grants Receivable

Grants receivable are primarily unsecured non-interest bearing amounts due from grantors on cost reimbursement or performance grants. Management believes that all outstanding amounts are collectible in full; therefore, there is no allowance for uncollectible grants receivable recorded.

(2) Summary of Significant Accounting Policies (Continued)

(g) Fair Value Measurements

Certain assets and liabilities are reported at fair value based on a fair value hierarchy that distinguishes between assumptions based on market data (observable inputs) and the Museum's assumptions (unobservable inputs). Determining where an asset or liability falls within that hierarchy depends on the lowest level input that is significant to the fair value measurement as a whole. An adjustment to the pricing method used within either Level 1 or Level 2 inputs could generate a fair value measurement that effectively falls in a lower level in the hierarchy. The hierarchy consists of three broad levels as follows:

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

Level 2 – Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such instances, an instrument's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument, as well as the effects of market, interest and credit risk. Instruments with readily available active quoted prices or for which fair value can be measured from actively quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that changes in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in the Museum's financial statements.

(h) Inventory

Inventory consists primarily of items for resale in the gift shop and is valued at the lower of cost (first-in, first-out method) and net realizable value.

(2) Summary of Significant Accounting Policies (Continued)

(i) Property and Equipment

Property and equipment owned by the Museum are recorded at cost, or in the case of donated items, at estimated fair value at the date of the gift. Maintenance and repairs are expensed when incurred and betterments are capitalized. Property and equipment are depreciated using the straight-line method over their estimated useful lives of five to thirty-nine years. It is the policy of the Museum to capitalize assets with cost of $1,000 and greater with a useful life of more than one year.

Property and equipment are reviewed for impairment when a significant change in the asset's use or another indicator of possible impairment is present. No impairment losses were recognized in the financial statements for the year ended June 30, 2021.

(j) Net Assets

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting for the nature of the Museum, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net Assets With Donor Restrictions

Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restrictions will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the Museum must continue to use the resources in accordance with the donor's instructions.

(2) Summary of Significant Accounting Policies (Continued)

The Museum's unspent contributions are included in this class if the donor limited their use. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

(k) Classification of Transactions

All revenues and net gains are reported as increases in net assets without donor restrictions in the Statement of Activities unless the donor specified the use of the related resources for a particular purpose or in a future period. All expenses and net losses are reported as decreases in net assets without donor restrictions.

(l) Accounting for Contributions

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions.

Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as restricted until the payment is due, unless the contribution is clearly intended to support activities of the current fiscal year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

(m) Gifts-in-Kind Contributions

The Museum receives contributions in a form other than cash or investments. Such gifts are recorded as contributions at the date of gift and as expenses when the donated items are placed into service or distributed. If the Museum receives a contribution of land, buildings, or equipment, the contributed asset is recognized as an asset at its estimated fair value at the date of gift, provided that the value of the asset and its estimated useful life meets the Museum's capitalization policy.

(2) Summary of Significant Accounting Policies (Continued)

The Museum benefits from advertising services provided by KPBS, a local public television system. Accounting standards allow recognition of contributed services only if (*a*) the services create or enhance nonfinancial assets or (*b*) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills.

Aggregate donated services, interest and items with an estimated fair value of $52,200 met those criteria and are included in in-kind contributions in the Statement of Activities.

(n) Grant Revenue

Grant revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants.

(o) Expense Recognition and Allocation

The cost of providing the Museum's programs and other activities is summarized on a functional basis in the Statement of Activities and Statement of Functional Expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited using a reasonable allocation method that is consistently applied, as follows:

- Salaries and wages, benefits, and payroll taxes are allocated based on activity reports prepared by key personnel.
- Occupancy, depreciation, and interest are allocated on a square foot basis dependent on the programs and supporting activities occupying the space.
- Telephone and internet services, insurance, and supplies and miscellaneous expenses that cannot be directly identified are allocated on the basis of employee headcount for each program and supporting activity.

General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Museum.

(2) Summary of Significant Accounting Policies (Continued)

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Museum generally does not conduct its fundraising activities in conjunction with its other activities. In the few cases in which it does, such as when the annual report or donor acknowledgements contain requests for contributions, joint costs have been allocated between fundraising and general and administrative expenses in accordance with standards for accounting for costs of activities that include fundraising. Additionally, advertising costs are expensed as incurred.

(p) Tax Status

SDCDM is exempt from federal income and California franchise taxes under Section 501(c)(3) of the Internal Revenue Code ("IRC") and Section 23701(d) of the State Revenue and Taxation Code, respectively.

The Museum 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. In the opinion of management, there is no unrelated business income for the year ended June 30, 2021.

The Museum follows accounting standards generally accepted in the United States of America related to the recognition of uncertain tax positions as part of the Statement of Activities, when applicable. Management has determined that the Museum has no uncertain tax positions at June 30, 2021 and, therefore, no amounts have been accrued.

Contributions to the Museum are tax deductible to donors under Section 170 of the IRC. The Museum is not classified as a private foundation.

(q) Prior Year Data

Selected information regarding the prior year has been included in the accompanying financial statements. This information has been included for comparison purposes only and does not represent a complete presentation in accordance with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Museum's prior year consolidated financial statements, from which this selected financial data was derived.

(3) Pledges Receivable

Pledges receivable at June 30, 2021 are expected to be collected as follows:

Less than one year	$ 51,700
One to five years	177,915
More than five years	35,000
	264,615
Less reduction for present value	(50,220)
Total	$ 214,395

Changes in pledges receivable for the year ended June 30, 2021 were as follows:

Pledges receivable at beginning of year	$ 295,392
New pledges	11,700
Payments received	(78,792)
Adjustments	(10,000)
Change in present value	(3,905)
Pledges receivable at year end	$ 214,395

No allowance for doubtful accounts was considered necessary at June 30, 2021 because management believes that all amounts are collectible. The present value discount was imputed for long-term pledges at 6% rate based on the deemed credit worthiness of the donor.

(4) Property and Equipment

Property and equipment at June 30, 2021 are summarized as follows:

Building and Improvements	$ 1,259,493
Land	749,240
Exhibits	235,194
Furniture and Equipment	149,058
Vehicles	68,162
	2,461,147
Less: Accumulated depreciation	(580,702)
Net property and equipment	$ 1,880,445

Depreciation expense was $77,476 for the year ended June 30, 2021.

(5) Line of Credit

The Museum has a Variable Rate with Preferred Rate Reduction Nondisclosable Revolving Line of Credit for $250,000 due on November 15, 2022. The base rate (U.S. Prime Rate with an annual interest rate floor of 5.0%) is added to the margin of 2.0% reduced by 1.0% preferred rate reduction. The interest rate at June 30, 2021 was 5.0%. As of June 30, 2021, there was no outstanding balance. Interest expense incurred during the year ended June 30, 2021 was $4,698.

(6) Paycheck Protection Program (PPP) Loan

In April 2020, the Museum received loan proceeds in the amount of $201,023 from the U.S. Small Business Administration (SBA) pursuant to the Paycheck Protection Program (PPP) and an additional advanced grant of $10,000. The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after up to 24 weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels.

The Museum has used the proceeds for purposes consistent with the PPP. On June 25, 2021 the loan was forgiven.

On February 25, 2021, the Museum received additional loan proceeds in the amount of $202,929 under the Paycheck Protection Program (PPP). The Museum has used the proceeds for purposes consistent with the PPP and has applied for forgiveness. See note 14 for additional information.

(7) Advances Payable – LRDF

The Linden Root Dickinson Foundation (LRDF) provided the Museum non-interest bearing cash advances totaling $750,000 in prior years, which were used to fund leasehold improvements and operating expenses. Since the initial Advance Agreement, dated July 19, 2011, LRDF has provided loan forgiveness in the amount of $550,000, leaving a principal balance due of $200,000 at June 30, 2021. While the unsecured advances of $200,000 were payable on July 19, 2021, LRDF has extended the due date until July 19, 2023. Contributed interest of $2,914 for the year ended June 30, 2021 was calculated using the AFR mid-term quarterly rates ranging from 1.01%-2.47%.

(8) Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2021 are as follows:

Financial assets:	
Cash and cash equivalents	$ 222,570
Pledges receivable, net	214,395
Total financial assets	436,965
Less financial assets held to meet donor-imposed restrictions:	
Purpose restricted net assets	(110,769)
Less financial assets not available within one year:	
Pledges receivable	(162,695)
Amount available for general expenditures within one year	$ 163,501

As part of the Museum's liquidity management plan, the Museum maintains a revolving line of credit of $250,000 to cover short-term cash needs.

(9) Net Assets with Donor Restrictions

Net assets with donor restrictions consisted of the following at June 30, 2021:

Purpose restrictions, available for spending	$ 110,769
Time restrictions:	
Pledges receivable, net, which are unavailable for spending until due, some of which are also purpose restricted	214,395
Total net assets with donor restrictions	$ 325,164

(10) Concentrations of Risk

The Museum relies on contributions and grants and is subject to the economic risks that affect donors and grantors abilities to support the Museum. As of June 30, 2021, four entities accounted for approximately 82% of total pledges and grants receivable. For the year ended June 30, 2021, four entities accounted for approximately 78% of total revenue and support.

(11) Uncertainties

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which negatively impacted the Museum including the temporary closure of the Museum to the public from March 13, 2020, through April 18, 2021, and related furloughs of certain Museum staff. Although the Museum has reopened to the public, with evolving State and County requirements as well as vaccine and other medical developments, management is not presently able to determine the potential outcome or impairment, if any to the Museum as of the date of the issuance of the financial statements.

(12) Contingent Asset

As a result of the COVID-19 pandemic, Congress passed the CARES Act which resulted in an Employee Retention Credit, a refundable tax credit against certain employment taxes equal to 50% of qualified wages. The Museum filed an amended Form 941, the Employer's Quarterly Federal Tax Return for the quarters ended September 30, 2020 and December 31, 2020 to claim the refundable credit. The Museum believes it has met the criteria to qualify for the credit and upon approval by the Internal Revenue Service (IRS) of the amended tax returns, expects to receive refunds of approximately $70,000. However, no revenue has been recognized during the fiscal year ended June 30, 2021.

(13) Related Party

The Museum utilizes Culture Insurance Group as its insurance and risk management agent. A member of the Museum Board is a key employee/owner at Culture Insurance Group.

(14) Subsequent Events

Subsequent events have been evaluated by management through October 8, 2021, which is the date the financial statements were available to be issued. On August 30, 2021, the Museum received confirmation that the $202,929 PPP loan received on February 25, 2021 and discussed in Note 6 has been forgiven. Additionally, the Museum received $176,076 on August 17, 2021 and $189,003 on October 6, 2021 from the Shuttered Venue Operators Grant program established by the Economic Aid to Hard-Hit Small Businesses, Nonprofits and Venues Act in response to the COVID-19 pandemic.

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

SM
CF

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

Project Name: Uncompensated Care Date Submitted: 10/4/22	Total # of people served: 111 Total # of San Marcos residents served: 111	Amount Requested: $5,000

Non-Profit Organization Name and Address, Website	Contact Person – Name, Title & Phone, email
North County Health Project, Inc., d.b.a TrueCare 150 Valpreda Rd. San Marcos, CA 92069 www.truecare.org	Torrie Goodson, Grant Writer, (760) 566-1445 torrie.goodson@truecare.org

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

To ensure the most vulnerable populations in San Marcos receive high-quality, comprehensive health care services, TrueCare offers a sliding fee of $25-$45 for uninsured patients. However, this cost is still at times unfeasible for those facing severe financial hardship. Our Uncompensated Care program therefore covers these bundled visits so low-income, uninsured individuals and families can receive the care they seek. Uncompensated Care is one of the many ways TrueCare is rebuilding trust in healthcare and empowering patients to prioritize their well-being no matter their circumstances. This funding will offset the cost of these bundled visits that include the office visit, screenings, labs, immunizations, and health care services.

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

Uncompensated Care is one of many ways TrueCare bridges the gap between the disparities that place marginalized populations at a greater disadvantage to progress in life. This program helps families and individuals in San Marcos without insurance, who are often undergoing extreme poverty or homelessness, overcome significant access barriers preventing their ability to thrive. Access to health care reduces absences at work that affect productivity, incidences of chronic disease, and ER visits, but more importantly, health care access empowers people to lead healthier, happier lives, which in turn leads to a prosperous community.

Please attach the following items.

Both Mini-Grant & Regular:

1. Budget for request (use SMCF Budget Worksheet)
2. Annual Operating budget for the organization or unit
3. Federal & State Tax ID numbers
4. Board of Directors listing with affiliations
5. **Regular Grants Only:**
   a. 1-2 page narrative
   b. First 2 pages of Federal 990
   c. Most recent year-end Statement or Audit including any management letters associated with Audit.
   d. Signature of President or Authorized Officer on Application
   e. Optional: letters of support

Expected date project will begin/end: 1/1/23

Date by which funds will be expended: 6/1/23

Signature of President or Authorized Officer

Michelle D. Gonzalez P/CEO 9·30·2022

Name, Title — Date

Michelle Gonzalez

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:

Uncompensated Care ($45 x 111)	$5,000
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$
	$

Total budget for this PROJECT: **$5,000**

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

Is this a challenge grant?
No

Could it be?
No

Please list any other funding sources for this project.

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

There are no other funding sources for this project. Any expense that is not covered by the grant will be paid by TrueCare in-kind to ensure the survival of the program.

NORTH COUNTY HEALTH PROJECT, INC.
Operational Budget
For the Period ending 12/31/2022

REVENUES, GAINS, AND OTHER SUPPORT	
Contracts and grants	$ 19,630,830
Patient services, net of bad debt	67,788,312
Contracted Pharmacy	3,095,608
Miscellaneous	81,536
Donations	325,000
Interest income	1,309
Gain on Investments	510,699
TOTAL REVENUES, GAINS, AND OTHER SUPPORT	**91,433,294**
EXPENSES	
Personnel	55,165,760
Fringe benefits	13,095,580
Contractual services	
Patient	1,504,684
Non-Patient	5,357,266
Contracted Pharmacy	762,733
Accounting services	398,332
Consumable supplies	2,357,536
Contracted pharmacy supplies	547,207
Administrative supplies	624,679
Insurance	455,932
Facilities	
Rent	709,512
Mortgage Interest	350,333
Utilities	785,107
Other Facilities Expense	1,102,577
Communications	675,662
Travel	400,383
Minor Equipment, maintenance and rental	1,284,915
Staff Recruitment & Retention	1,349,495
Public Communications	503,245
Other Expenses	
Outreach	47,201
Other Operating Expenses	366,115
Depreciation	2,952,424
TOTAL EXPENSES	**90,796,678**
Increase/(Decrease) in Net Assets from Operations	**636,616**
Capital Grant Revenue	**2,427,234**
Increase/(Decrease) in Net Assets	**$ 3,063,850**
Visits	**302,630**
FTE's	**670**

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0038

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

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

002592

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

Dear Taxpayer:

This is in response to your Sep. 06, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in July, 1973.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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

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

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

Sincerely yours,

Sharon Davies

Sharon Davies
Accounts Management I

STATE OF CALIFORNIA

FRANCHISE TAX BOARD
SACRAMENTO, CALIFORNIA 95867

June 28, 1973

In reply refer to
EO:JCS:ch

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

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

Gentlemen:

Based on the information submitted and provided your present operations continue unchanged or conform to those proposed in your application, you are exempt from State franchise or income tax under Section 23701d, Revenue and Taxation Code. Any change in operation, character or purpose of the organization must be reported immediately to this office so that we may determine the effect on your exempt status. Any change of name or address also must be reported.

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

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

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

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

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

James C Stewart

James C. Stewart
Counsel

☐ cc: Secretary of State (Corp)

Board of Directors List - 2021

The Bylaws as amended (1/19) authorize not less than 9 nor more than 19 seated board members; not fewer than 8 active at any time (not on leave or sabbatical). Board members must: (1) represent user demographics (race, gender, occupation, economic scale); (2) be a community representative (banking, health, teaching, attorney, business, etc. (3) be a farmworker/migrant/seasonal patient or representative; (4) be a member at large (exempt from other requirements). Board members are elected to serve 3-yeaer terms; no term limits.

Slot No.	Director Name	Board Position	Spouse Name	Occupation/Business Affiliation	Residence Address	City/State	Zip	Phones	Email address	1st Start Date	Term/ Year	User of Services? Y/N
I	USER OF SERVICES											
1	Walt Steffen	Director	Maureen	Retired LCSW, County of SD	833 North Daisy Street	Escondido, CA.	92027	760-743-3715 (Res) 760-807-3997 (Cell)	wcsteffen43@yahoo.com	May-71	1/3	Y
2	*Open Slot*											
3	Dulce Benetti	Director	Bryan	Student - Cal State San Marcos	2332 Hosp Way, Unit #108	Carlsbad, CA	92078	760-214-4959 (Cell)	dulcebenetti@gmail.com	Aug-19	2/3	Y
4	Harriet H. Carter	Treasurer		Attorney-at-Law, Self Employed	13190 Calle Caballeros	San Diego, CA	92129	858-603-4631 (cell); 858-216-2162 (Home/Work), 858-216-2164 (Fax)	harriet@harriethcarteresq.com	Aug-13	2/3	Y
5	Andrés Ramos Martin	Director	Michao	Student counselor, Ramona High School	1200 Camino Del Sol,	San Marcos, CA	92069-1856	760-787-4023 (Bus) 760-471-0419 (Res) 619-203-4657 (Cell) 760-787-4060 (B/fax)	andresrmartin@gmail.com; amartin@ramonausd.net	Feb-06	1/3	Y
6	Victor Botello	Secretary	Judy	Retired, NCHS Founder and former Fund Development Director	743 Concerto Gln	Escondido, CA	92025	(Cell) 619-813-3000	vmbotellosr@gmail.com	Mar-16	3/3	Y
7	Craig Jung	Director		Retired Hospital Plan Services Director/Safety Officer	16746 Wikiup Rd	Ramona, CA	92065	760-789-8285 (Res) 619-990-4469 (Cell)	jungtonic@yahoo.com	Oct-14	2/3	Y
8	Adriana Andrés-Paulson	Director	Douglas	Davita Kidney Care 203 East Second Avenue Escondido, CA 92025	227 Eveningside Glen	Escondido, CA	92026	760-743-4401 (Res) 760-877-1663(Cell) 760-743-4401 (Work)	Adriana.andrespaulson@davita.com	Jun-00	1/3	Y
9	Maria Elena Orozco De La Cruz	Director			1820 Melrose Dr #105	San Marcos, CA	92078	760-736-0180 (Res) ; 760-420-2212 (Cell)	mmercado23@msn.com	Apr-17	3/3	Y
II	COMMUNITY REPRESENTATIVES											
10	Russell Riehl	Director	Sunshine	Director Occupational Health & Safety and Bariatrics Palomar Health, Escondido, CA	2415 Shadyridge Ave.	Escondido, CA	92029	(Cell) 760-815-9631 (Work) 858-613-6284	russriehl@outlook.com	Dec-18	2/3	N
11	*Open Slot*											
12	Carmen Amigon	Vice Chair		Community Housing Works, VP of Classes & Coaching	561 Beverly Place	San Marcos, CA	92078	760-717-4493 (Cell)	resimpactsolutions@gmail.com	16-May	3/3	Y
13	Donald Stump	Chair	Sarah	Executive Director, No. County Lifeline, 200 Michigan Ave. Vista, CA 92084	950 Balboa Avenue	Coronado, CA	92118	619-426-4527 (Res); 619-743-9397 (cell) 760-842-6250 (Bus)	dstump@nclifeline.org; stump.donald@sbcglobal.net	Feb-13	2/3	N
14	Karen Pearson	Director	Ray	Director of Investor Relations, San Diego North Economic Development Council 950 Boardwalk Suite 303 San Marcos, CA 92078	6500 Easy St.	Carlsbad, CA	92011	(Cell) 818-416-9033	kpearson52@aol.com	Oct-16	1/3	N
15	Mike (Brian) Michaelson	Director	Marg	Retired, IT Professor	13451 Barbados Way	Del Mar, CA	92014	(Res)858-755-5250; (Cell) 858-232-2277	mmichaelson@san.rr.com	Apr-16	3/3	N
16	*Open Slot*											
17	*Open Slot*											

Slots #s: 1-9	**Must be user of services/Special Population**	
Slots #s: 10-17	**Community Representatives**	

Updated Term Year: 3/25/20
Revised 10/5/2020

For 51 years, North County Health Project, Inc., d.b.a TrueCare, has been overcoming access barriers for San Diego and Riverside's most underserved populations by delivering comprehensive, patient-focused health care no matter their insurance status or ability to pay. Averaging 60,000 patients a year, our 13 locations service San Marcos, Carlsbad, Oceanside, Escondido, Vista, Encinitas, and Perris, while our three Mobile Wellness Units provide medical and dental care to our hard-to-reach communities. Our services include adult and pediatric primary care, obstetrics, gynecology, perinatology, family planning, dental, integrated behavioral health, cardiology, and a full range of enabling services such as outreach, health education, free health screenings and programs, transportation to and from appointments, translation services, case management, and enrollment assistance for government benefits. As part of our commitment to eliminate access barriers, our Uncompensated Care program offsets the cost of bundled visits to ensure those without insurance are still able to receive the high-quality care they need.

Community Need: According to San Diego County's Community Health Needs Assessment, "access to health care" and "health insurance access" are among the top needs for community improvement. The North Inland region has the lowest rate of high school diplomas in the county and in the U.S, one in eight residents are living below the poverty line, one in three residents are living without adequate financial resources, and 9.1% of residents in San Marcos do not have health insurance. People living below the poverty threshold often must put the needs of their families over their own health, do not have the education to know how to exercise healthy routines nor teach their children, and are met with obstacles such as transportation or language barriers that prevent them from reaching a health center. San Marcos also has the highest percentage of linguistically isolated households in the North Inland Region, which creates significant barriers to accessing medical services, understanding health information, and acquiring health insurance.

This places greater urgency on accessible prevention and intervention services. At TrueCare, we deliver health and enabling services to all where each of our initiatives has the goal to promote the wellbeing of those most in need. Moreover, 30 languages are shared across our organization and 62% of our workforce is able to translate. As a Level 3 Patient-Centered Medical Home and Migrant Center, preventative care that is linguistically and culturally sensitive is built into the foundation of our programming, in which we treat the whole person and strive to address root causes to intervene unhealthy habits that will in turn mitigate chronic conditions. Unfortunately, the misconceptions about how insurance affects the quality of care and where patients can go to receive treatment have decreased public confidence in the healthcare system, especially among marginalized demographics.

However, TrueCare adheres to the principle that no patient who comes to our health centers is ever rejected for their ability to pay, and all will be given high-quality services no matter their income or insurance status. Our San Marcos patients experience homelessness, have limited transportation, were unable to work from home during the pandemic, and have little to no disposable income. Across demographics, all are in dire need of the health and outreach services that TrueCare offers. For uninsured patients, we offer a sliding fee of $25-45 that is based off their income and family size. Our patients in San Marcos have faced homelessness, experience language barriers, foster care, racism, or food or housing insecurity, often do not have a college education, and are all traditionally underserved. With 71.11% of TrueCare's San Marcos patients living below the 200% federal poverty level and 23.73% uninsured, TrueCare's sliding fee is often the only way such populations receive treatment, medications, screenings, and procedures. Unfortunately, with the extreme financial losses due to the pandemic and ongoing social determinants, this fee is at times unfeasible for a family struggling to afford basic needs.

Project Overview and Activities: To solve this, TrueCare's Uncompensated Care program covers these bundled visits so low-income individuals and families in San Marcos who are unable to afford our sliding fee can still receive the care they seek without the burden of cost. A bundled visit includes the office visit and any needed labs, X-rays, immunizations, and services. Activities through a bundled visit can include adult and pediatric primary care, dental, behavioral health, obstetrics, gynecology, perinatology, cardiology, family planning, and a range of enabling services such as case management and assistance program enrollment.

Funding Expenses: TrueCare respectfully requests $5,000 to cover 111 patients at an average $45 sliding fee who will use this uncompensated care option at our San Marcos Health Center, which also has a newly opened Quick Care clinic.

Program Goals: TrueCare's Uncompensated Care program helps families and individuals without insurance and who are undergoing extreme poverty or homelessness. Uncompensated Care is one of the many ways TrueCare is rebuilding trust and empowering patients to prioritize their health no matter their circumstances.

Within the one-year grant period, we will:

1. Serve 111 uninsured patients in San Marcos with uncompensated medical, dental, and/or behavioral health services
2. Link uninsured residents in San Marcos to enabling services for sustained positive clinical outcomes such as insurance enrollment assistance, food distribution, and affordable housing
3. Promote healthy lifestyles through educational, behavioral, medical, and dental programs regardless of a patient's insurance status

Measuring Outcomes: Success is quantified by the number of uninsured patients who receive health care services through our Uncompensated Care relief funds granted by the San Marcos Community Foundation that they otherwise could not afford. The goal is to increase health care access for 111 of our uninsured patients within the grant period. This will be measured by our Quality Improvement and Business Intelligence teams who will collaborate to deliver quarterly reports through the year. The reports will encompass the uninsured patient population data that quantifies the quality of care being delivered, patient satisfaction, and overall health with improvement range specifications.

Advancing health equity: For 51 years, TrueCare has focused an intensive lens on the health equity issues cited in patient surveys, comprehensive needs assessments, focus groups, and key informant interviews that have built our programming upon the voices of those they impact. We continually strive to implement solutions with a diverse workforce whose demographics reflect our patient population with 80% a racial or ethnic minority and all trained in linguistic and cultural sensitivity. We also have several teams to monitor our impact and ways to improve our services, including a Social Determinants of Health Task Force, Patient Advisory Committee, and Belonging with Diversity, Equity, and Inclusion Committee. We are also participating in the California Primary Care Association's Leadership Equity program to develop organization-wide initiatives that will increase our workforce diversity and identify areas of improvement to bring further inclusivity and equity to all sectors.

Form **990** | **Return of Organization Exempt From Income Tax** | OMB No. 1545-0047

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

2020

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 01/01/2020 and ending 12/31/2020

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

C Name of organization: NORTH COUNTY HEALTH PROJECT INC
Doing business as: TrueCare
Number and street (or P.O. box if mail is not delivered to street address): 150 Valpreda Road | Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: San Marcos, CA, 92069

D Employer identification number: 95-2847102
E Telephone number: 760-736-6700
G Gross receipts $ 79,527,034

F Name and address of principal officer: Kathy Martinez
150 Valpreda Road, San Marcos, CA 92069

H(a) Is this a group return for subordinates? ☐ 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.truecare.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: North County Health Services' mission is to improve the health status of our diverse communities by providing quality health care that is comprehensive, affordable and culturally sensitive.

2 Check this box ▶ ☐ 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	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	855
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	14,190,866	19,361,037
	9	Program service revenue (Part VIII, line 2g)	70,314,142	58,376,090
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,690	98,680
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	911,803	1,691,227
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	85,423,501	79,527,034
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)	58,554,042	55,989,797
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	18,734	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 235,152		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	21,070,047	20,431,200
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	79,642,823	76,420,997
	19	Revenue less expenses. Subtract line 18 from line 12	5,780,678	3,106,037
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	80,898,907	87,141,898
	21	Total liabilities (Part X, line 26)	22,714,162	25,851,116
	22	Net assets or fund balances. Subtract line 21 from line 20	58,184,745	61,290,782

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 10·27·2021

Michelle Gonzalez, President and CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Jeremy Ware				P00642659
Firm's name ▶ CHW LLP			Firm's EIN ▶	47-2251777
Firm's address ▶ 7797 N First Street Suite 15, Fresno, CA 93720			Phone no.	559-549-5400

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

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

TrueCare's mission is to improve the health status of our diverse communities by providing quality health care that is comprehensive, affordable and culturally sensitive. During the year, TrueCare provided 260,124 visits; 162,393 in person and 97, 731 virtual serving 57,781 patients.

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

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

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

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

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

4a (Code:) (Expenses $ 60,099,600 including grants of $ 0) (Revenue $ 58,376,090)

True Care's mission is to improve the health status of our diverse communities by providing the quality health care that is comprehensive, affordable and culturally sensitive.

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

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

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

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

4e Total program service expenses ▶ 60,099,600

Audited Financial Statements

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

For the Years Ended December 31, 2021 and 2020

North County Health Project, Inc.
d/b/a TrueCare
December 31, 2021 and 2020

CHW LLP
Healthcare Audit, Tax & Consulting Services
7797 N. First Street #15, Fresno, California 93720
Phone: 559.549.5400 Email: info@chwllp.org

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of North County Health Project, Inc., d/b/a TrueCare, (the "Center"), which comprise the balance sheets as of December 31, 2021 and 2020, and the related statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of North County Health Project, Inc., d/b/a TrueCare as of December 31, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North County Health Project, Inc., d/b/a TrueCare and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards,* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 North County Health Project, Inc., d/b/a TrueCare's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about North County Health Project, Inc., d/b/a TrueCare's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 12, 2022 on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control over financial reporting and compliance.

CHW, LLP

Fresno, California
April 12, 2022

North County Health Project, Inc.
d/b/a TrueCare
Balance Sheets
December 31, 2021 and 2020

	2021	2020
Assets		
Current assets:		
Cash and cash equivalents	$ 27,546,866	$ 27,299,567
Short-term investments	15,378,910	14,798,406
Patient accounts receivable, net	3,298,596	2,368,947
Grant receivable	1,164,434	1,085,583
Estimated third-party payor settlements	4,807,032	3,701,621
Other receivables	21,044	55,527
Inventories	599,080	789,121
Prepaid expenses and other current assets	1,091,344	1,430,496
Total current assets	53,907,306	51,529,268
Assets limited as to use:		
Deferred compensation	7,544,902	6,173,958
Property and equipment, at cost:		
Land and land improvements	6,532,196	5,191,633
Buildings and leasehold improvements	39,742,572	39,392,722
Equipment	11,909,220	11,052,513
Construction in progress	557,821	308,345
	58,741,809	55,945,213
Less accumulated depreciation	(29,416,202)	(26,587,915)
	29,325,607	29,357,298
Other assets:		
Prepaid expenses and other long-term assets	291,761	81,374
Total assets	$ 91,069,576	$ 87,141,898

See Notes to Financial Statements

North County Health Project, Inc.
d/b/a TrueCare
Balance Sheets
December 31, 2021 and 2020

	2021	2020
Liabilities		
Current liabilities		
Current maturities of long-term debt	$ 1,005,215	$ 965,238
Accounts payable and other accrued expenses	2,989,072	2,424,118
Accrued payroll and related liabilities	6,516,656	6,248,068
Estimated third-party payor settlements	2,398,057	2,926,021
Deferred revenue	2,914,473	16,265
Total current liabilities	15,823,473	12,579,710
Deferred compensation	7,544,902	6,173,958
Long-term debt		
Principal amount	6,124,426	7,184,988
Unamortized debt issuance costs	(68,250)	(87,540)
Long-term debt, less unamortized debt issuance costs	6,056,176	7,097,448
Total liabilities	29,424,551	25,851,116
Net Assets		
Net assets without donor restrictions	61,335,390	60,862,727
Net assets with donor restrictions	309,635	428,055
Total liabilities and net assets	$ 91,069,576	$ 87,141,898

See Notes to Financial Statements

North County Health Project, Inc.
d/b/a TrueCare
Statements of Operations
Years Ended December 31, 2021 and 2020

	2021	2020
Change in Net Assets Without Donor Restrictions		
Revenues and other support:		
Patient service revenue, net	$ 50,142,269	$ 48,847,714
Capitation revenue	10,366,551	9,528,376
Grant revenue	17,705,680	16,311,063
Contributions	1,830,600	1,884,290
Other	1,654,170	1,180,080
Net assets released from restriction	1,167,692	1,065,639
Total unrestricted revenues, gains and other support	82,866,962	78,817,162
Expenses and losses:		
Salaries and wages	49,423,872	45,986,295
Employee benefits	10,017,812	10,003,502
Purchased services and professional fees	8,843,371	7,169,033
Supplies and other	9,378,195	8,761,808
Rent	658,706	732,528
Insurance	440,628	434,358
Client assistance	323,365	67,978
Depreciation	2,923,508	2,887,917
Interest	334,724	377,578
Total expenses	82,344,181	76,420,997
Excess of revenues over expenses	522,781	2,396,165
Gain (loss) on sale of property and equipment	(50,118)	609,827
Change in net assets without donor restrictions	472,663	3,005,992
Change in Net Assets With Donor Restrictions:		
Contributions	1,049,272	1,165,684
Net assets released from donor restriction	(1,167,692)	(1,065,639)
Change in net assets with donor restrictions	(118,420)	100,045
Change in net assets	354,243	3,106,037
Net Assets:		
Beginning of year	61,290,782	58,184,745
End of year	$ 61,645,025	$ 61,290,782

See Notes to Financial Statements

North County Health Project, Inc.
d/b/a TrueCare
Statements of Cash Flows
Years Ended December 31, 2021 and 2020

Cash Flows from Operating Activities	2021	2020
Change in net assets	$ 354,243	$ 3,106,037
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	2,923,508	2,887,917
Unrealized (gains) losses	(459,030)	(321,290)
Gain or loss on disposal of property and equipment	50,118	(609,827)
Amortization of refundable loan	(52,453)	(49,900)
Amortization of debt issuance costs	19,290	19,291
Bad debt	-	200,000
Changes in operating assets and liabilities:		
Patient accounts receivable, net	737,911	579,037
Grants receivable	(78,851)	58,985
Estimated third-party payor settlements	(3,300,935)	2,690,460
Prepaid expenses and other assets	353,289	(76,557)
Accounts payable and accrued expenses	564,954	478,939
Accrued payroll and related liabilities	268,588	1,209,972
Deferred revenue	2,898,208	11,015
Net cash provided by operating activities	4,278,840	10,184,079
Cash Flows from Investing Activities		
Purchase of investments	(25,524,987)	(98,561)
Sale/maturity of investments	25,403,513	-
Purchase of property and equipment	(2,941,935)	(1,493,398)
Net cash used in investing activities	(3,063,409)	(1,591,959)
Cash Flows from Financing Activities		
Principal payments on long-term debt	(968,132)	(1,058,199)
Net cash used in financing activities	(968,132)	(1,058,199)
Increase (decrease) in cash and cash equivalents	247,299	7,533,921
Cash, Cash Equivalents and Assets Limited as to Use:		
Beginning of year	27,299,567	19,765,646
End of year	$ 27,546,866	$ 27,299,567
Supplemental disclosure of cash flow information:		
Interest paid	$ 334,724	$ 377,578
In-kind donations	$ 82,492	$ 181,372

See Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

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

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

Cash and Cash Equivalents
The Center considers all liquid investments, other than those limited as to use, with original maturities of three months or less to be cash equivalents. At December 31, 2021 and 2020, cash equivalents consisted primarily of checking, savings, and money market accounts. Of the cash balances as of December 31, 2021 and 2020, $500,000 and $500,000 respectively was covered by federal depository insurance and $27,046,866 and $26,799,567, respectively, was uninsured.

Patient Accounts Receivable
Accounts receivable are recorded at amounts that reflect the consideration to which the Center expects to be entitled in exchange for providing patient care. In evaluating the collectability of patient accounts receivable, the Center regularly analyzes its history and identifies and reviews trends for each of its major payor sources of revenue to estimate appropriate and sufficient implicit and explicit price concessions reflected in patient accounts receivable.

For receivables associated with services provided to patients who have third-party coverage, the Center analyzes contractually due amounts and provides additional implicit and explicit price concessions, if necessary, based upon historical collection history for deductibles and copayments on accounts for which the third-party payer had not yet paid, or for remaining payer balances.

For receivables associated with self-pay patients, which include both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill, the Center records a significant implicit price concession in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated or provided by policy) and the amounts collected after all reasonable collection efforts have been exhausted is reflected as a reduction in patient accounts receivable.

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

Note 1: Summary of Significant Accounting Policies (continued)

Assets Limited as to Use
Assets limited as to use include assets set aside for deferred retirement benefits.

Property and Equipment
Land, building and equipment are carried at cost or estimated fair value at date of acquisition. The Center capitalizes all acquisitions greater than $5,000 and such assets are depreciated on a straight-line basis over the estimated useful life of each asset. Leasehold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives. Certain property and equipment have been purchased with grant funds received from various federal agencies. Such items, or a portion thereof, may be reclaimed by the federal government if not used to further the grant's objectives. Construction-in-progress is recorded at cost and is capitalized upon completion. Construction-in-progress at December 31, 2021 consists primarily of costs for the buildout of two new mobile units, design costs for the San Marcos clinic elevator and mezzanine buildout, and implementation of a new telephone system. As of December 31, 2021, the remaining commitments related to ongoing contracts totaled $2,063,263. Depreciation is recorded when construction is substantially complete, and the assets are placed in service. Depreciation expense for the year ended December 31, 2021 and 2020 was $2,923,508 and $2,887,917, respectively.

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

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

Basis of Accounting
The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets, revenues, and expenses are classified on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Center and changes therein are classified and reported as follows:

> Net assets without donor restrictions: Net assets that are currently available for use and are not subject to donor-imposed stipulations.
>
> Net assets with donor restrictions: Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Center and/or the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of operations as net assets released from donor restrictions. Donor-restricted contributions whose restrictions expire during the same fiscal year are recognized as revenue without donor restrictions.

Note 1: Summary of Significant Accounting Policies (continued)

Revenue Recognition

Net patient service revenue is reported at the amount that reflects the consideration to which the Center expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payers (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Center bills the patients and third-party payers several days after the services are performed. Revenue is recognized as performance obligations are satisfied.

The Center provides medical, dental, mental health, health education and enabling services to eligible patients at a discounted rate or for a nominal fee, based on eligibility determined by the patient's household size and income.

The Center has agreements with various plans to provide medical services to subscribing MediCal participants. Under the agreements, the Center received monthly capitation payments based on the number of participants, regardless of the services performed by the Center. Capitation payments are recognized as capitation revenue during the period in which the Center is obligated to provide services to participants. The Center also receives interim payments from the Medi-Cal program. These payments are reconciled on an annual basis to ensure the Center ultimately receives the established Medi-Cal payment rate for all visits under these contracts.

Revenue from government grants and contracts restricted for use in specific activities is recognized in the period when expenditures have been incurred in compliance with the grantor's restrictions. Capital grants and contributions consist of grants and contributions or resources that are restricted by the grantors or donors for capital asset purposes-to acquire, construct or renovate capital assets associated with the restricted purpose. Capital grants and contributions are recorded as increases to net assets with donor restrictions when cash is received in advance of acquisition of capital assets. In absence of donor stipulations to the contrary, capital grants and contributions are recorded as revenue during the fiscal year in which the assets are acquired. Cash received in excess of revenue recognized is recorded as deferred revenue.

Contributions are recognized as revenue when they are received or unconditionally pledged. Donor stipulations that limit the use of the donation are recognized as contributions with donor restrictions. When the purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as net assets released from donor restrictions. Absent donor-imposed restrictions, the Center records donated services, materials, and facilities as support without donor restrictions. It is the policy of the Center to encourage contributions. Donated services and facilities are valued at prevailing market rates. Certain immaterial services and facilities contributed to the Center have not been valued or recorded.

Donated Supplies

The Center recognizes donated pharmaceuticals and medical supplies at fair value. Donated pharmaceuticals and medical supplies totaling $82,492 and $181,372 are recorded as contribution revenue and supplies and other expense for the years ended December 31, 2021 and 2020, respectively.

Note 1: Summary of Significant Accounting Policies (continued)

Excess of Revenues Over Expenses

The statements of operations include the excess of revenues over expenses. Changes in net assets without donor restrictions which are excluded from excess of revenues over expenses, consistent with industry practice, include permanent transfers to and from affiliates for other than goods and services and contributions of long-lived assets (including assets acquired using contributions and grants to be used for the purpose of acquiring such assets).

Reclassification

Certain reclassifications have been made to the 2020 financial statements to conform to the 2021 financial statement presentation. These reclassifications had no effect on the changes in net assets.

Subsequent Events

The Center has evaluated all events and transactions that have occurred after December 31, 2021 and through April 12, 2022 the date of the financial statements and notes to financial statement were available to be issued.

Note 2: Investments

Investments include the following at December 31, 2021 and 2020:

	2021	2020
Cash and cash equivalents	$ 33,352	$ 38,572
CD	4,899,287	4,551,034
Corporate bonds, domestic	-	321,664
Mutual funds	1,852,134	1,624,448
US equities	1,436,304	1,251,725
International equities	552,687	507,653
Commercial paper	5,574,355	5,598,876
Fixed income funds	1,030,791	904,434
Total	$ 15,378,910	$ 14,798,406

Income from investments consists of the following for the years ended December 31, 2021 and 2020:

	2021	2020
Unrealized gains (losses)	$ 459,030	$ 321,290
Interest income	1,443	994
Dividends	120,230	97,686
Total	$ 580,703	$ 419,970

Note 3: Grant Revenue

The Center is the recipient of Consolidated Health Center (CHC) grants from the U.S. Department of Health and Human Services. The general purpose of the grants is to provide expanded health care service delivery for residents of San Diego and Riverside Counties, California. Terms of the grants generally provide for funding of the Center's operations based on an approved budget. During the years ended December 31, 2021 and 2020, the Center recognized $14,353,754 and $12,958,208 in CHC grant revenue, respectively. Grant revenue is recognized as qualifying expenditures are incurred over the grant period. Approximately 81% and 79% of grant revenues are from the CHC grants for the years ended December 31, 2021 and 2020, respectively.

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

Note 4: Fair Value of Financial Instruments

FASB ASC 820, *Fair Value Measurements and Disclosures,* requires the fair value of financial assets and liabilities to be determined using a specific fair-value hierarchy. In accordance with ASC 820, the following table presents the Center's fair value hierarchy for its financials assets measured at fair value on a recurring basis at December 31, 2021 and 2020:

		Fair Value Measurement Using		
	Fair Value	Level 1	Level 2	Level 3
December 31, 2021:				
Fixed income funds	$ 1,030,791	$ -	$ 1,030,791	$ -
Mutual funds	1,852,134	-	1,852,134	-
Domestic equities	1,436,304	1,436,304	-	-
International equities	552,687	552,687	-	-
Total	$ 4,871,916	$ 1,988,991	$ 2,882,925	$ -
December 31, 2020:				
Fixed income funds	$ 904,434	$ -	$ 904,434	$ -
Mutual funds	1,624,448	-	1,624,448	-
Corporate bonds, domestic	321,664	-	321,664	-
Domestic equities	1,251,725	1,251,725	-	-
International equities	507,653	507,653	-	-
Total	$ 4,609,924	$ 1,759,378	$ 2,850,546	$ -

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

Note 5: Patient Service Revenue, Net

Performance obligations are determined based on the nature of the services provided by the Center. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Center believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation.

Because all of its performance obligations relate to contracts with a duration of less than one year, the Center has elected to apply the optional exemption provided in FASB ASC Topic 606-10-50-14a and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

Note 5: Net Patient Service Revenue (continued)

The Center determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Center's sliding fee policy, and implicit price concessions provided to uninsured patients. The Center determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. The Center determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

Effective with the adoption of ASU 2014-09 on January 1, 2021, for changes in credit issues not assessed at the date of service, such as a payor files for bankruptcy or a patient defaults on a payment plan, the Center recognizes these write-offs as bad debt expense, which is presented on the accompanying statements of operations and changes in net assets as a component of other expenses.

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

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

Medi-Cal: Covered services rendered to Medi-Cal beneficiaries are paid under a Prospective Payment System, using rates established by the Center’s “Base Years” - fiscal years ended December 31, 2000 and 1999 cost reports filed under the previous cost-based reimbursement system. These rates are adjusted annually according to changes in the Medicare Economic Index and any approved changes in the Center’s scope of service. The Center is required to file a payment reconciliation report with the state. In the opinion of management, any reconciliation settlement of the payment reconciliation will not materially affect the financial statements of the Center.

Other: Payments for services rendered to those payors other than Medicare or Medi-Cal are based on established rates or on agreements with certain commercial insurance companies, health maintenance organizations and preferred provider organizations which provide for various discounts from established rates.

As of December 31, the following table reflects the net patient service revenue including capitation by major payor groups:

	2021	2020
Medicare	$ 2,644,527	$ 3,046,694
Medi-Cal	53,968,453	50,477,055
Other third-party payors	3,396,583	2,840,662
Private pay	499,257	2,011,679
Net patient service revenue	$ 60,508,820	$ 58,376,090

Note 5: Net Patient Service Revenue (continued)

Laws and regulations concerning government programs, including Medicare and Medi-Cal, are complex and subject to varying interpretation. As a result of investigations by governmental agencies, various health care organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Center's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Center. In addition, the contracts the Center has with commercial payors also provide for retroactive audit and review of claims.

Settlements with third-party payors for retroactive revenue adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor and the Center's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations.

The Center has recorded an estimated third-party payor receivable of $4,807,032 and $3,701,621 as of December 31, 2021 and 2020, respectively, and estimated third-party payor liabilities of $2,398,057 and $2,926,021 as of December 31, 2021 and 2020, respectively. These balances comprise estimated settlements due to PPS Reconciliation Requests as well as Rate Setting Cost Reports and Change in Scope of Service Requests. Management periodically evaluates estimated third-party payor settlements based on the current information available and believes the final settlements will not materially affect the financial statements of the Center.

Note 6: Concentrations of Credit Risk

Financial instruments potentially subjecting the Center to concentrations of credit risk consist primarily of bank deposits in excess of FDIC limits. Management believes, however, that the risk of loss is minimal due to the high financial quality of the banks. The Center grants credit without collateral to its patients, most of who are area residents and are insured under third-party payer agreements. The mix of receivables from patients and third-party payers at December 31, 2021 and 2020, was:

	2021	2020
Medicare	7%	6%
Medi-Cal	69%	74%
Other third-party payers	17%	7%
Private Pay	7%	13%
	100%	100%

Note 7: Net Assets with Donor Restrictions

Net assets with donor restrictions were comprised of the following programs at December 31, 2021 and 2020:

	2021	2020
Tides Foundation	$ 5,767	$ -
Sierra Foundation	75,341	135,888
United Health Care	80,000	-
Direct Relief – Health Network Development	-	81,492
Health Net Workforce Program	34,947	97,991
Other	113,580	112,684
	$ 309,635	$ 428,055

As net assets with donor restrictions are expended, the net assets released from restrictions are recognized as revenue without donor restrictions. As of December 31, 2021, and 2020, net assets released from donor restrictions consist of the following:

	2021	2020
Tides Foundation	$ 4,233	$ 33,250
Blue Shield of California Wellness Program	140,338	-
Kaiser Permanente	100,066	-
Ramona Clinic	8,388	-
MAT (Access Points)	-	111,622
Health Net	71,289	128,651
Price Philanthropies Foundation	20,442	29,558
Sierra Foundation	3,220	118,779
Direct Relief	87,992	168,508
San Diego Foundation	42,500	100,000
Community Health Group	98,442	-
PHI-Together Toward Health	97,218	-
Sierra Foundation-SUD	250,512	-
Other	243,052	375,271
	$ 1,167,692	$ 1,065,639

Note 8: Long-Term Debt

	2021	2020
The Center entered into a loan agreement with City National Bank on December 1, 2010 in the amount of $4,500,000. These funds were used to refinance existing debt in January 2011 and to purchase property that was formerly being leased. This agreement consists of two loans in the amounts of $3,500,000 and $1,000,000. Series A loan is in the amount of $3,500,000 and bears an interest rate of 4.32% with a maturity date of January 1, 2026. The Series B loan in the amount of $1,000,000 and bears an interest rate of 4.1% and matured January 1, 2021. Collateral for these loans include real property.	$ 1,189,865	$ 1,450,306
The Center entered into a loan agreement with City National Bank on July 1, 2015 in the amount of $3,000,000 as Series C of the above loan. These funds were used for continued improvements to the Mission Mesa clinic site. The loan bears interest at a fixed rate of 3.94% per annum with a maturity date of June 1, 2024. Collateral for this loan includes real property.	893,192	1,214,984
The Center entered into a loan agreement with the City of Carlsbad on February 15, 2012 in the amount of $1,130,000. These funds were allocated from a Community Block Development Grant (CDBG) as a no interest, deferred, and forgivable loan to be used for the acquisition of property for a health center to serve low income households. The loan has a term of 20 years and is forgivable upon the expiration of the term of the loan if the property has been maintained and operated as a health center consistent with the conditions of the loan.	712,104	764,557
The Center entered into a loan agreement with City National Bank on February 1, 2016 in the amount of $4,598,702. These funds were used to refinance a maturing New Market Tax Credit loan. The loan bears an interest rate of 3.91% with a maturity date of March 1, 2031. Collateral for this loan includes real property.	3,134,117	3,413,147
The Center entered into a loan agreement with City National Bank on February 1, 2016 in the amount of $1,761,298. These funds were used to purchase property for the Ramona clinic. The loan bears an interest rate of 3.91% with a maturity date of March 1, 2031. Collateral for this loan includes real property.	1,200,363	1,307,232
Total long term debt	7,129,641	8,150,226
Less: current portion	(1,005,215)	(965,238)
	$ 6,124,426	$ 7,184,988

The loan agreements contain various covenants, which among other things require approval for additional indebtedness in connection with the purchase or lease of equipment over $500,000, require unencumbered and unrestricted liquid assets of not less than $3,000,000 measured quarterly, and require the Center to maintain certain financial ratios. As of December 31, 2021 the Center was in compliance with the various covenants associated with the above notes.

Note 8: Long-Term Debt (Continued)

Interest expense for the years ended December 31, 2021 and 2020 was $334,724 and $377,578, respectively. Future principal payments are as follows for the years ended December 31:

Year	Principal
2022	$ 1,005,215
2023	1,046,854
2024	936,867
2025	757,919
2027	491,988
Thereafter	2,890,798
Total	$ 7,129,641

Note 9: Line-of-Credit

The Center had a $2,000,000 line-of-credit which expires October 1, 2022. The line of credit was collateralized by receivables. At December 31, 2021 and 2020, there was no balance outstanding on the line-of-credit.

Note 10: Commitments and Contingencies

Pension Plan

The Center has a 403(b) defined contribution pension plan covering substantially all employees who meet the eligibility requirements. The Center provides a discretionary match of eligible employee contributions to the plan up to 4% of employees' salaries. Pension expense related to the 403(b) defined contribution pension plan was $1,279,020 and $1,142,793 for the years ended December 31, 2021 and 2020, respectively.

The Center provides a 457(b) deferred compensation plan for certain providers and executive management as a retention benefit. Under the terms of this plan, the deferred compensation liability and related assets limited as to use are recorded by the Center and are subject to the general creditors of the Center. Expense related to the 457(b) deferred compensation plan was $687,869 and $629,134 for the years ended December 31, 2021 and 2020, respectively.

Operating Leases

Non-cancelable operating leases for the Center's facilities expire in various years through 2032. Future minimum lease payments are as follows: $637,815 in 2022, $679,813 in 2023, $408,179 in 2024, $204,941 in 2025, and $165,195 in 2026. Rent expense for the years ended December 31, 2021 and 2020 was $658,706 and $732,528, respectively.

Contingencies

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

Note 10: Commitments and Contingencies (Continued)

Malpractice Claims

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

Note 11: Information Regarding Liquidity and Availability of Resources

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

The Center strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures. The following table reflects the Center's financial assets as of December 31, 2021 and 2020, reduced by amounts that are not available to meet general expenditures within one year of the balance sheet date.

	2021	2020
Cash and cash equivalents	$ 27,546,866	$ 27,299,567
Short-term investments	15,378,910	14,798,406
Patient accounts receivable, net	3,298,596	2,368,947
Grant receivable	1,164,434	1,085,583
Other receivable	21,044	55,527
Total financial assets	47,409,850	45,608,030
Deferred revenue	(2,914,473)	(16,265)
Restricted by donors	(309,635)	(428,055)
Financial assets available to meet cash needs for general expenditures within one year	$ 44,185,742	$ 44,163,710

In addition to financial assets available to meet general expenditures over the next 12 months, the Center operates with a balanced budget and anticipates collecting sufficient patient service revenue to cover general expenditures not covered by grants or donor-restricted resources. The Center also has a line of credit available to meet short-term needs. See note 9 for information about this arrangement.

Note 12: Functional Expenses

The Center provides healthcare services to residents within its service area. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and office and occupancy, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort. Expenses for the year ended December 31, 2021 include:

	Healthcare services	General and administrative	Fundraising	Total
Salaries and wages	$ 40,536,241	$ 8,536,991	$ 350,640	$ 49,423,872
Employee benefits	8,936,417	1,028,988	52,407	10,017,812
Purchased services and professional fees	5,873,908	2,563,038	406,425	8,843,371
Supplies and other	7,285,168	1,685,378	407,649	9,378,195
Rent	613,513	45,193	-	658,706
Insurance	270,760	169,868	-	440,628
Client assistance	323,365			323,365
Depreciation	2,681,948	237,699	3,861	2,923,508
Interest	312,574	21,756	394	334,724
Total	$ 66,833,894	$ 14,288,911	$ 1,221,376	$ 82,344,181

Expenses for the year ended December 31, 2020 include:

	Healthcare services	General and administrative	Fundraising	Total
Salaries and wages	$ 36,611,215	$ 9,224,206	$ 150,874	$ 45,986,295
Employee benefits	8,316,766	1,657,894	28,842	10,003,502
Purchased services and professional fees	4,309,911	2,848,591	10,531	7,169,033
Supplies and other	7,010,309	1,708,680	42,819	8,761,808
Rent	650,816	81,712	-	732,528
Insurance	280,664	153,694	-	434,358
Client assistance	67,635	343	-	67,978
Depreciation	2,501,159	385,054	1,704	2,887,917
Interest	351,125	26,071	382	377,578
Total	$ 60,099,600	$ 16,086,245	$ 235,152	$ 76,420,997

SINGLE AUDIT REPORTS

North County Health Project, Inc.
d/b/a TrueCare
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

Federal Grant / Program Title	Federal CFDA Number	Pass-Through Identification Number	Expenditures
U.S. Department of Health and Human Services:			
Direct:			
Health Center Cluster			
Health Center Program – 330	93.224	N/A	$ 9,856,729
COVID-19 – CADRE	93.224	N/A	49,200
COVID-19 – ARPA	93.224	N/A	4,125,376
COVID-19 – Expanded Capacity	93.224	N/A	307,193
Total Health Center Cluster			14,338,498
Uninsured Covid-19 testing, treatment, and vaccination	93.461	N/A	289,993
HHS Provider Relief Funds	*93.498	N/A	1,294,734
SAMHSA SBIRT	93.243	N/A	49,811
Pass through:			
Health Quality Partners			
Connecting Kids to Coverage CHIPRA	93.767	1Y1CMS331690-01-00	73,202
CSUSM			
Homie Up	93.910	92270-85066	13,292
Total U.S. Department of Health and Human Services			16,059,530
U.S. Department of Housing and Urban Development			
Pass through:			
City of Carlsbad			
CDBG Entitlement Grant Cluster	14.218	93-383	764,557
City of Perris			
CDBG	14.218	152-5000-276-7731	2,116
Total U.S. Department of Housing and Urban Development			766,673

North County Health Project, Inc.
d/b/a TrueCare
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

U.S. Department of Agriculture:			
Pass through:			
California Department of Health Care Services			
WIC Peer Counseling Breastfeeding	*10.557	19-10157	168,404
WIC Farmers Nutrition Market Program	*10.557	19-10157	1,496
Supplemental Nutrition Program for Woman, Infants and Children	*10.557	19-10157	2,253,555
WIC Regional Breastfeeding	*10.557	19-10157	136,313
WIC Vendor Liaison	*10.557	19-10157	36,702
San Diego Hunger Coalition			
SNAP Cluster - CalFresh Outreach Program	10.561	18-7013	23,970
Total U.S. Department of Agriculture			2,620,440
Total Expenditures of Federal Awards			$ 19,446,643

*Major Programs

North County Health Project, Inc.
d/b/a TrueCare
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

Note A: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) summarizes the expenditures of North County Health Project, Inc., d/b/a TrueCare (the “Center”) under programs of the federal government for the year ended December 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Center, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows for the Center.

Note B: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. For CFDA 93.498, the amount included on the Schedule is based on the Period 1 and Period 2 PRF report. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The Center elected not to use the de minimis cost rate because it has a negotiated indirect cost rate in place.

Note C: Loans

The Center entered into a loan agreement with the City of Carlsbad on February 15, 2012 in the amount of $1,130,000. These funds were allocated from a Community Block Development Grant (CDBG) as a no interest, deferred, and forgivable loan to be used for the acquisition of property for a health center to serve low income households. The loan has a term of 20 years and is forgivable upon the expiration of the term of the loan if the property has been maintained and operated as a health center consistent with the conditions of the loan. The balance as of December 31, 2021 was $712,104.

CHW LLP
Healthcare Audit, Tax & Consulting Services

7797 N. First Street #15, Fresno, California 93720
Phone: 559.549.5400 Email: info@chwllp.org

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of North County Health Project, Inc., d/b/a TrueCare (the "Center"), which comprise the balance sheets as of December 31, 2021 and 2020 and the related statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated April 12, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Center's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether North County Health Project, Inc., d/b/a TrueCare's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CHW, LLP

Fresno, California
April 12, 2022

CHW LLP
7797 N. First Street #15, Fresno, California 93720
Phone: 559.549.5400 Email: info@chwllp.org
Healthcare Audit, Tax & Consulting Services

Report on Compliance For Each Major Federal Program
And Report on Internal Control Over Compliance
Required by the Uniform Guidance

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited North County Health Project, Inc., d/b/a TrueCare (the "Center") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs for the year ended December 31, 2021. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Center complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Center and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Center's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Center's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Center's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Center's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Center's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Center's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CHW, LLP

Fresno, California
April 12, 2022

North County Health Project, Inc.
d/b/a TrueCare
Schedule of Findings and Questioned Costs
Year Ended December 31, 2021

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified	
Internal Control over financial reporting: Material weakness(es) identified?	_____ Yes	__X__ No
Significant deficiency(ies) identified?	_____ Yes	__X__ None Reported
Noncompliance material to financial statements noted?	_____ Yes	__X__ No

Federal Awards

Internal control over major programs: Material weakness(es) identified?	_____ Yes	__X__ No
Significant deficiency(ies) identified?	_____ Yes	__X__ None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ Yes	__X__ No

Major Programs	CFDA Number
HHS Provider Relief Funds	93.498
WIC Peer Counseling Breastfeeding	10.557
WIC Farmers Nutrition Market Program	10.557
Supplemental Nutrition Program for Woman, Infants and Children	10.557
WIC Regional Breastfeeding	10.557
WIC Vendor Liaison	10.557

Dollar threshold used to distinguish Types A and B programs	$ 750,000	
Auditee qualified as low-risk auditee?	__X__ Yes	_____ No

North County Health Project, Inc.
d/b/a TrueCare
Schedule of Findings and Questioned Costs
Year Ended December 31, 2021

II. Current Year Audit Findings and Questioned Costs

Financial Statement Findings:

None Reported

Federal Award Findings And Questioned Costs:

None Reported

Prior Year Findings and Questioned Costs:

None Reported

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

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

Project Name: Twin Oaks Elementary School Date Submitted: 10/4/22	Total # of people served: 627 (plus) Total # of San Marcos residents served: 627 (plus)	Amount Requested: $10,000

Non-Profit Organization Name and Address, Website	Contact Person – Name, Title & Phone, email
Twin Oaks Elementary School PTO 1 Cassou Rd., San Marcos, CA 92069 https://twinoakselementary.smusd.org/p_t_o/about_the_p_t_o	Wendy Barksdale, Volunteer Grants Coordinator for Twin Oaks Elementary School PTO (310) 920-8946 toesgrants@gmail.com

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

We are seeking funding for a STEM-based learning opportunity to bring 'Mad Science' events into our school to showcase science to our TK, K, and 1st thru 5th grade student populations in a fun and entertaining way. The events are intended to promote STEM, educate students, and may influence students to consider STEM-based careers in the future.

We plan to host several 'Mad Science' assemblies along with STEM-based experiment booths where students can complete and learn from hands on science experiments hosted by professional science instructors.

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

In partnership with parents and the community, we are committed to developing responsible, resourceful, life-long learners in an atmosphere of mutual respect, pride and cooperation. With your help, we can continue to shape the hearts and minds of our students through education regardless of their personal circumstances, socioeconomic backgrounds, status, or privilege while maintaining equity and striving for a greater San Marcos community – our students are the San Marcos community.

Funding is an investment in our students, specifically supporting STEM activities for TK, and Kindergarten through 5th grade students roughly the ages of 4-11 years old. Our school supports over 627 students K-5 with an additional 33 students in TK, where 39.9% are socioeconomically disadvantaged students and 22% are new English language learners as of 2021 data.

Please attach the following items.
Both Mini-Grant & Regular:
1. Budget for request (use SMCF Budget Worksheet)
2. Annual Operating budget for the organization or unit
3. Federal & State Tax ID numbers
4. Board of Directors listing with affiliations
5. **Regular Grants Only:**
    a. 1-2 page narrative
    b. First 2 pages of Federal 990

Expected date project will begin/end: January 2023

Date by which funds will be expended: June 2023

Signature of President or Authorized Officer

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	Wendy Barksdale 10/3/2022____ Name, Title Date Wendy Barksdale, TOES PTO Volunteer Grants Coordinator
	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)

Mad Science Assembly Show #1 – Day 1_(TK – K)______________________	$____450____
Mad Science Assembly Show #2 – Day 1_(G1 – G2)_____________________	$_____400___
Experiment Make & Take Booths – Day 1 (3 stations per 100 students x 3hrs) _	$___4050__
Instructor Travel Fees – Day 1_______________________________________	$_____75___
Mad Science Assembly Show #3 – Day 2_(G3 – misc)_____________________	$____450____
Mad Science Assembly Show #4 – Day 2__(G4 + G5)____________________	$____400____
Instructor Travel Fees – Day 2 day_____________________________________	$_____75___
Experiment Make & Take Booths – Day 2 (3 stations per 100 students x 3 hrs)	$____4050_
Miscellaneous fees ____	$____50_____
____	$___________
____	$___________
____	$___________

Total budget for this PROJECT: **$__10,000___**

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

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

Please list any other funding sources for this project.

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

$_____________ (Name of source)____ **_____
$_____________ (Name of source)____ **_____
$_____________ (Name of source)____ **_____
$_____________ (Name of source)____ **_____

PTO Budget July 1- August 21, 2022

Annual Budget for 2022-2023

	REVENUE		EXPENSE		NET	
	22-23 BUDGET	22-23 YTD	22-23 BUDGET	22-23 YTD	22-23 BUDGET	22-23 YTD
Neon Night	$3,500		$3,500	$1,134	$0	($1,134)
Boo Bash	$3,500		$3,500		$0	$0
Someone Special Dance	$1,500		$1,500		$0	$0
Spring Dance	$2,000		$2,000		$0	$0
Snowman Shuffle	$1,000		$500		$500	$0
Raise Craze	$35,000	$150	$7,500	$1,198	$27,500	($1,048)
Jog A Thon	$25,000		$7,500		$17,500	$0
Coyote Howl	$20,000		$10,000		$10,000	$0
Coyote Contributions/Donations	$3,500	$167			$3,500	$167
Dine Out	$4,000	$232			$4,000	$232
Passive Earnings	$1,200	$160			$1,200	$160
Banners	$1,000		$350		$650	$0
Spirit Wear	$10,000	$3,421	$9,000	$7,513	$1,000	($4,092)
Student Store	$7,500		$5,000	$1,267	$2,500	($1,267)
Holiday Store	$3,000		$2,500	$194	$500	($194)
Yearbook	$1,500				$1,500	$0
Art Staff			$27,500		($27,500)	$0
Art Supplies			$2,000		($2,000)	$0
PE & Recess			$3,500	$2,093	($3,500)	($2,093)
Library			$1,000	$294	($1,000)	($294)
Garden			$13,200	$8,726	($13,200)	($8,726)
Poster Maker & Cutter Supplies			$4,000		($4,000)	$0
Music, Choir & Talent Show			$750		($750)	$0
Staff Appreciation			$4,500	$1,023	($4,500)	($1,023)
Student Awards & Birthdays			$1,000	$468	($1,000)	($468)
Track Meet			$750		($750)	$0
5th Grade Celebrations & Promotion			$3,500		($3,500)	$0
MHHS Scholarship			$1,000		($1,000)	$0
Rock Your School			$250		($250)	$0
Read Across America			$600		($600)	$0
Assemblies			$3,000		($3,000)	$0
Custodial Supplies			$300		($300)	$0
Fine Art Fair			$300		($300)	$0
ELAC			$250		($250)	$0
Teacher/Admin Grants			$7,500	$744	($7,500)	($744)
Teacher Reimbursement			$5,000	$400	($5,000)	($400)
PTO Operating Expense & Supplies			$1,500		($1,500)	$0
Taxes			$500		($500)	$0
Insurance			$300	$255	($300)	($255)
Bank Fees, Supplies & Quickbooks			$450	$384	($450)	($384)
Marketing			$150		($150)	$0
Donor thank yous & community support			$500		($500)	$167
	$123,200	**$4,130**	**$136,150**	**$25,694**	**($12,950)**	**($21,397)**

Date	8/21/2022
Current Bank Accout Balance	**$36,474.94**
Book Fair Holding	$5,633.80
Music/Choir Holding	$0.00
Field Trip/Activity Holding	$0.00
PTO Balance	**$30,841.14**

Twin Oaks Elementary School PTO
1 Cassou Road
San Marcos, CA 92069

Twin Oaks Elementary School
PTO Board Meeting Minutes
August 23, 2022

ATTENDANCE

Board Position	Name		Committee Position	Name	
President	Erin Kaminski	X	Community	Andi Brooks	X
Vice President	Shadley Pastor	X	Garden	Ashley Hardy	X
Fundraising	Natalie Morris	X	Co-Student Store	Audrey Nguyen	X
Activities	Tara Cordova		Co-Student Store	Stacy Thomas	
Volunteers	Angela Martel	X	ELAC Liaison	Esther Ortiz-Stuhr	X
Communications	Lauren Holman	X	Spirit Wear	Meghan Fowler	X
Treasurer	Kelly Woodland	X	5th Grade	Mayra Mariscal	
Secretary	Addie Bandow	X	Dine Out	Stephanie Carroll	X
Teacher Rep	Malia Tata	X	Yearbook	Tiffany Gerard	X
			Grants	Wendy Barksdale	X

Federal & State Tax ID numbers
33-0814839

We are an official 501(c)(3) organization.

Program Narrative

Project Summary

The Twin Oaks Elementary School PTO is submitting a request for a REGULAR GRANT to the San Marcos Community Foundation for $10,000 to fund STEM education for our students by funding 'Mad Science' assemblies and hands on experiment booths for all grades.

Background

We are a parent organization of volunteers who supports Twin Oaks Elementary School students and families in San Marcos, a Title 1 school, with a 39.9% socioeconomically disadvantaged student population. We help drive fundraising and support towards school programs, art teacher staff, community donation drives, activities such as art program, student award programs / scholarships, school upgrades, library funding, music, assemblies, teacher supplies support, and field trips to ensure every student has an equal opportunity to learn and grow while promoting kindness in our larger community.

Twin Oaks Elementary School is a unique offering to the community of San Marcos as it is the 1st dual immersion school in the district. We are now in our 4th year of the program and by 2025, we will be a 100% dual immersion school. Though our school focuses on dual language development amongst other subjects, we have observed a need to increase opportunities for STEM in education. According to Edweek.org, general studies have shown that "…K-3 students spend an average of 57 minutes a day on math and 18 minutes on science, compared to 89 minutes dedicated to reading/language arts. In grades 4-6, this number increases to 63 minutes on math and 27 minutes on science." (Jones 2019). We as parents of the PTO want to increase the accessibility to the sciences and encourage STEM for all students at our school.

Request for Funds

We are seeking funding for a STEM-based learning opportunity to bring 'Mad Science' events into our school to showcase science to our TK, K, and 1st thru 5th grade student grade levels in a fun and entertaining way. The events are intended to promote STEM, educate students, and potentially influence students to consider STEM-based careers in the future.

- **Budget**
  A $10,000 budget will support over 600 students in 4 assemblies (about 1 hour), 6 hands-on experimentation sessions each with 3 booths in the rotation (about 1 hour) and cover miscellaneous fees.

- **Proposed Program Activities**
  The funds will go towards a customized one-hour assembly for each student to attend. We will work with the staff at 'Mad Science' to create the appropriate assembly for each age/grade level. We will also give each student access to one hour of hands-on experimentation where they can rotate across three different experimentation booths and complete experiments to take home. Please note breakdown in the table below.

Activity	Cost	Grades	Notes
Day 1: Mad Science Assembly Show #1	$450	(TK – K)	
Day 1: Mad Science Assembly Show #2	$400	(G1-G2)	
Day 1: Experimentation Booths 3 sessions	$4050	Day 1 students	Recommended breakout is 100 students per session. Each booth is $450. Three booths recommended per hour per session (3 sessions total)
Day 1: Instructor Travel Fees	$75	-	
Day 2: Mad Science Assembly Show #3	$450	(G3 – misc.)	Students that missed/other
Day 2: Mad Science Assembly Show #4	$400	(G4 – G5)	
Day 2: Instructor Travel Fees	$75		
Day 2: Experimentation Booths 3 sessions	$4050	Day 2 students	Recommended breakout is 100 students per session. Each booth is $450. Three booths recommended per hour per session (3 sessions total)
Miscellaneous fees	$50	-	Additional fees once final quote / contract is completed.

- **Timing**
  We are targeting the activities to take place during the latter part of this school year in 2023. We will be working with our principal to schedule the most appropriate if we are fortunate to acquire funding.

Administration

The Twin Oaks Elementary School PTO volunteers, teachers, principal, and administrative staff will support this activity. We will be using our multi-purpose room amongst other areas onsite at no additional cost. Because 'Mad Science' is mostly a self-contained experience, we do not anticipate additional resources to support the events outside of simple volunteering efforts.

Closing Remarks

Though we would love for our teachers to be empowered to develop amazing programs in STEM for our students, our school has been impacted by district-wide reductions in workforce primarily caused by the aftermath of Covid-19. As a PTO we are looking for alternative ways to support our students through ready-to-go programs such as those 'Mad Science' can offer us to not only to give more accessibility to STEM, but to reduce the workload on our teachers, boost morale on our campus, and inspire our students to continue to achieve greatness.

We thank you for considering us for your grant and look forward to hearing from you soon.

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93492246001231

Form **990EZ**

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. 1545-1150

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 07-01-2020 , and ending 06-30-2021

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

C Name of organization
TWIN OAKS ELEMENTARY PTO

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

City or town, state or province, country, and ZIP or foreign postal code
SAN MARCOS, CA 92069

D Employer identification number
33-0814839

E Telephone number
(760) 290-2588

F Group Exemption Number ▶

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

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

I Website: ▶N/A

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

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

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . ▶ $ 51,833

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	2,339
	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	0		
	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	49,494		
	c	Less: direct expenses from gaming and fundraising events	6c	15,831		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	33,663
	7a	Gross sales of inventory, less returns and allowances	7a			
	b	Less: cost of goods sold	7b	0		
	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	36,002
Expenses	10	Grants and similar amounts paid (list in Schedule O)			10	
	11	Benefits paid to or for members			11	
	12	Salaries, other compensation, and employee benefits			12	
	13	Professional fees and other payments to independent contractors			13	485
	14	Occupancy, rent, utilities, and maintenance			14	
	15	Printing, publications, postage, and shipping			15	
	16	Other expenses (describe in Schedule O)			16	39,697
	17	**Total expenses.** Add lines 10 through 16 ▶			17	40,182
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)			18	-4,180
	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	50,878
	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	46,698

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	48,304	**22**	44,124
23 Land and buildings		**23**	
24 Other assets (describe in Schedule O)	2,574	**24**	2,574
25 Total assets	50,878	**25**	46,698
26 Total liabilities (describe in Schedule O)		**26**	
27 Net assets or fund balances (line 27 of column (B) **must** agree with line 21)	50,878	**27**	46,698

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 . . ☐

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

What is the organization's primary exempt purpose?
STUDENT & STAFF SUPPORT FOR ELEMENTARY SCHOOL

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.

28 See Additional Data Table (Grants $) If this amount includes foreign grants, check here ▶ ☐	**28a**	
29 See Additional Data Table (Grants $) If this amount includes foreign grants, check here ▶ ☐	**29a**	
30 (Grants $) If this amount includes foreign grants, check here ▶ ☐	**30a**	
31 Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here ▶ ☐	**31a**	
32 Total program service expenses (add lines 28a through 31a) ▶	**32**	38,281

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated — see the instructions for Part IV)

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
ERIN KAMINSKI President	8.00	0		
ANGELA KAY VOLUNTEERS	0	0		
MARIA FROEHLE Secretary	5.00	0		
LAUREN HOLMAN CO-COMM	0	0		
NATALIE MORRIS VP FUNDRAISING	0	0		
TARA CORDOVA VP ACTIVITIES	0	0		
MALIA TATA TEACHER REP	0	0		
ADDIE BANDOW COMMUNICATIONS	0	0		
SHADLEY PASTOR Vice President	0	0		

Year-end report / statement

	REVENUE		EXPENSE		NET		
	21-22	21-22	21-22	21-22	21-22	21-22	
	New Budget	YTD	New Budget	YTD	New Budget	YTD	Notes
Kindergarten Social	$85	$85	$483	$483	($398)	($398)	
Neon Night	$3,740	$3,740	$3,386	$3,386	$354	$354	
Boo Bash	$5,416	$5,416	$1,769	$1,769	$3,647	$3,647	
Snowman Shuffle	$1,138	$1,138	$682	$682	$456	$456	
Apex Turkey Trot	$39,207	$39,207	$15,097	$15,097	$24,110	$24,110	
Holiday Store	$3,146	$3,146	$2,401	$2,476	$745	$670	Increased expense by $750 to make purchases for next year
Special Someone Dance	$1,920	$1,920	$1,370	$1,370	$550	$550	
Coyote Howl	$23,400	$19,083	$11,321	$8,278	$12,079	$10,806	
Spring Fiesta	$2,000	$1,819	$3,500	$1,138	($1,500)	$681	
Spirit Wear	$10,428	$10,443	$8,490	$9,281	$1,938	$1,162	
Student Store	$5,750	$8,112	$5,500	$4,687	$250	$3,425	Increased expense by $500 to make purchases for next year
Yearbook	$2,000	$1,402	$600	$30	$1,400	$1,372	Approx $5/book profit, refund from last year. Josten's owes us approx $180 in overpayment. Will roll to next year.
Spirit Drive	$9,796	$9,796	$817	$817	$8,979	$8,979	
Dine Out	$4,500	$4,159	$0		$4,500	$4,159	Handel's check not included - will hit next year
Passive Earnings	$1,200	$1,434	$0		$1,200	$1,434	Shutterfly, box tops, escrip, ralphs…
Banners	$1,000	$1,000	$302	$302	$698	$698	
Art To Remember	$2,500	$1,294	$0		$2,500	$1,294	
Teacher Experience Auction	$2,000	$1,848	$0		$2,000	$1,848	
Donations	$17,032	$5,017	$0		$17,032	$5,017	Includes donation for 5th grade yard signs, garden grant, track meet t-shirt
Restricted Donations	$0		$0		$0	$0	
Thanksgiving Gift Card Drive	$550	$550	$1,025	$1,025	($475)	($475)	
Art Staff	$0		$25,000	$22,601	($25,000)	($22,601)	
Art Supplies	$0		$2,000	$1,948	($2,000)	($1,948)	
PE	$0		$2,500	$2,546	($2,500)	($2,546)	
Library	$0		$1,000	$688	($1,000)	($688)	
Garden	$0		$13,200	$0	($13,200)	$0	$12,000 donation plus $1,200 donated at Howl
Poster Maker & Cutter Supplies	$0		$4,000	$3,994	($4,000)	($3,994)	Includes $1000 1 year warranty
Music, Choir & Talent Show	$0		$750	$511	($750)	($511)	
Staff Appreciation	$0		$4,700	$4,107	($4,700)	($4,107)	
Student Awards & Lanyards	$0		$1,070	$1,070	($1,070)	($1,070)	
Track Meet	$0		$750	$936	($750)	($936)	$400 donation for tshirts, bus $75, had old money in account
5th Grade Celebrations & Promotion	$100		$3,600	$4,116	($3,500)	($4,116)	Roush sponsor yard signs (donation above), tshirts early in the year, field day, photo booth
MHHS Scholarship	$0		$1,000	$1,000	($1,000)	($1,000)	
Rock Your School	$0		$169	$169	($169)	($169)	
Read Across America	$0		$500	$563	($500)	($563)	
Assemblies	$0		$2,500	$2,094	($2,500)	($2,094)	2nd assembly used some old money in account
Custodial Supplies	$0		$300	$85	($300)	($85)	
Fine Art Fair	$0		$300	$198	($300)	($198)	Custodian
ELAC	$0		$250	$157	($250)	($157)	
Grants: School Enrichment & Modernization	$0		$13,322	$15,154	($13,322)	($15,154)	Additional end of year spending approved
Teacher Reimbursement	$0		$5,943	$5,028	($5,943)	($5,028)	
PTO Operating Expense & Supplies	$0		$1,500	$1,233	($1,500)	($1,233)	
Taxes	$0		$485	$475	($485)	($475)	
Insurance	$0		$255	$255	($255)	($255)	
Bank Fees & Quickbooks & Bank Supplies	$0		$450	$425	($450)	($425)	
Marketing	$0		$400	$119	($400)	($119)	
Donor thank yous & community support	$0		$500		($500)	$0	
	$136,908	**$120,609**	**$143,186**	**$120,294**	**($6,279)**	**$315**	
	TOTAL	**TOTAL**		**TOTAL**		**TOTAL**	

Date	7/1/2022
Current Bank Accout Balance	**$58,275.64**
Book Fair Holding	$5,633.80
Music/Choir Holding	$0.00
Author Signings/Field Trip/Activity Holding	$0.00
PTO Balance	**$52,641.84**
Garden Commitment	$13,200
Updated PTO Balance	**$39,441.84**

SAN MARCOS COMMUNITY FOUNDATION
Grant Cover Page

SMCF

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

Project Name: Urban Corps North County Center Ice Machine and Stove Date Submitted: 1/18/2022	Total # of people served: 50 Total # of San Marcos residents served: 20	Amount Requested: $4,598

Non-Profit Organization Name and Address, Website Urban Corps of San Diego County 3127 Jefferson Street San Diego CA 92010 (main office) 2200 Micro Place Escondido CA 92029 (North County Center) www.urbancorpssd.org	Contact Person – Name, Title & Phone, email Lauren Welch Development Director 619-629-0884 lwelch@urbancorps.org

Briefly describe your request for funds (to be expanded upon in narrative for regular grant):
In January of 2020, Urban Corps expanded their operations into North County where they can now serve North County disconnected young adults (ages 18-26 years old) and better serve the community through fee-for-service contracts and grants. Urban Corps' model is a dual focus work and learn program giving young adults a second chance for their high school diploma while at the same time earning a paycheck on projects that support the community such as invasive plant removal, bottles and cans recycling, tree planting, trail building and graffiti removal, just to name a few. This facility, located in Escondido but within a mile or so of San Marcos. The property will serve all North County young adults and is located right next door to the Nordahl St Sprinter Station making it the perfect location for our program population who primarily rely on public transportation. This building will be used for training of program participants (called Corpsmembers) and as a location for daily work crews to leave from as it will have work supplies, equipment and vehicles. We are estimating that we will be able to recruit and serve out of the North County Center in its first full year (7/1/2022-6/30/2023) 50 program participants and estimate around 20 of those participants will live in San Marcos. Additionally, through our community improvement projects we serve thousands a year by planting a tree in their city right of way providing shade and other co-benefits to the street and their homeowners, removing graffiti from public buildings and by creating a trail that hundreds if not thousands of nearby residents can enjoy.

We are requesting $4,598 to pay an ice machine and stove to finish up the Corpsmember kitchen in the building. The ice machine is critical to the success of the Corps to keep lunches cool in the field. All Corpsmember crews go into the field to work everyday and need safe lunches kept cool during the day.

Briefly describe the significance of your request to the San Marcos community:
This funding request is significant to the local community as the ice machine and stove are critical for the success of Corpsmembers at the Urban Corps North County Center. The building, as a whole, constitutes the ability for us to bring our program to a community that historically has not had the opportunity. By providing a high school education, paid work experience and supportive services, like one-on-one case management, trauma informed counseling and assistance with career and college readiness after graduation, we are providing a unique experience to the community to help the communities young people get their diploma and set up for a job in the community they live in. Additionally, having the building in the community allows us to work with North County

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

Please attach the following items. **<u>Both</u> 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: 5/1/2022 Date by which funds will be expended: 8/1/2022 Signature of President or Authorized Officer _____________________ _1/18/2022___ Name, Title Date Kyle Kennedy, CEO Submit Via Mail, In Person or Via Email to: San Marcos Community Foundation c/o City of San Marcos 1 Civic Center Drive San Marcos, CA 92069 Email (PDF Format): cityclerk@san-marcos.net

URBAN CORPS
SAN DIEGO COUNTY

January 18, 2022

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

Urban Corps of San Diego County serves 18-26-year-old young adults in need of a high school education and paid work experience. Urban Corps' program has been open in Old Town San Diego for just over 32 years. Our new Escondido location will serve our population through our program in North County. This center will help us solve the problem of disconnected youth, neither in school or working, in the Escondido and surrounding communities, putting young people to work to help earn a wage and take care of their families. Urban Corps program participants called Corpsmembers face barriers that reduce their chances of finding and retaining stable living wage employment. Urban Corps enables economically disadvantaged youth to overcome these personal and professional barriers and succeed in the workforce and higher education. Our students are a diverse blend of local youth who didn't thrive in a traditional high school setting, along with refugees and immigrants from countries such as Ethiopia, Syria, Cambodia, and Mexico who are striving to advance their English acquisition. Without a high school diploma, youth have limited access to the job market and face discrimination, poor health, low wages, and higher rates of incarceration.

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

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

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

3127 Jefferson Street, San Diego, CA 92110: Mailing Address: P.O. Box 80156, San Diego, CA 92138-0156
Telephone (619) 235-6884: Fax (619) 235-5425: www.urbancorpssd.org

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

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

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

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

LWelch

Lauren Welch
Development Director

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)

___Ice Machine ____ $__$3,899___

______Stove____ $___$699___

____ $__________

____ $__________

____ $__________

____ $__________

____ $__________

____ $__________

____ $__________

____ $__________

____ $__________

____ $__________

Total budget for this PROJECT: **$ 4,598**

Grant Request Amount: **$4,598**
(Mini-grants not to exceed $1,500, Regular grants not to exceed $10,000.)

Is this a challenge grant? no Could it be? I don't believe so

Please list any other funding sources for this project.

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

$_____________ (Name of source)______________________________________ **_____

$_____________ (Name of source)______________________________________ **_____

$_____________ (Name of source)______________________________________ **_____

$_____________ (Name of source)______________________________________ **_____

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