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

SAN MARCOS COMMUNITY FOUNDATION
GRANT FUNDING SUBCOMMITTEE MEETING AGENDA

Wednesday, May 8, 2024 – 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

NEW BUSINESS

1. **MINI GRANT APPLICATION PROPOSALS**

2. **REGULAR GRANT APPLICATION PROPOSALS**

ORAL COMMUNICATIONS –

Speakers are limited to five minutes.

ITEMS FOR THE GOOD OF THE ORDER

NEXT MEETING DATE –The next meeting of the SMCF Board is scheduled for Thursday, May 9, 2024.

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

MISCELLANEOUS

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, May 3, 2024, prior to 5:30 pm.

Phil Scollick, Recording Secretary

SPRING Quarter Grant Requests 2023-24

Asset Balance on 7/1/2023:	$ 1,237,558	
Total Available for Distribution for FY 2023-24:	$ 61,878	$ 49,502
Total FY 2023-24 Distributions Year to Date:	$ 41,000	
Total Funds Available for Quarter if Awarding Grants at 4% of Assets:	**$ 8,500**	
Total Funds Available for Quarter if Awarding Grants at 5% of Assets:	**$ 20,878**	

Nonprofit	Program	# San Marcos Residents Served	Summary	Lead	Request	Recommend	Approved
			Mini-grants				
Richland Elementary School Library	Windows and Mirrors: Reflecting Diversity in our Library	871	The grant funds will be specifically directed toward the purchase of fiction and nonfiction books that embody the cultural, racial, and gender diversity of Richland's student body	Carol	$ 1,500		
Outside the Lens	Arts Integration ar North County Tech Academy	25	Outside the Lens (OTL) respectfully requests a $1,500 grant to support our Juvenile Court and Community Schools (JCCS) Media Arts Integration program at North County Tech Academy (NCTA)		$ 1,500		
American Academy of Pediatrics CA Chapter 3	Reach Out and Read San Diego (RORSD) San Marcos RORSD clinics	5854	These (2) sites distribute about 5855 books annually and require book funds of $19,467 in order to distribute books at 100% of well-child visits. A grant of $1,500 will provide about 500 books to be given to San Marcos grant of $1,500 will provide about 500 books to be given to San Marcos children and RORSD messaging to their parents.	Gary	$ 1,500		
California Center for the Arts Escondido Foundation	AccessArts: Empowering Communities Through Inclusive Outreach	200	Funding will be allocated towards bolstering DEIB (Diversity, Equity, Inclusivity, and Belonging) initiatives aimed at delivering accessible and inclusive outreach to the communities of North County specifically focusing on Escondido and San Marcos.		$ 1,500		
			Regular-grants				
A Step Beyond – with their financial statements separate	Annual Arise! Concert	125	Requested funds will support Arise! concert expenses inclusive of production costs (lighting, sound, set-design, costumes, etc.) and artistic personnel costs (Artistic Officer, Dance Director, Dance Manager, and Teaching Artists) as well as costs for any guest artists.		$ 10,000		
Feeding San Diego	San Marcos Mobile Pantry	890	The pantries provide a crucial resource for those facing hunger by distributing fresh produce and nutritious dry goods twice monthly. By meeting residents at a consistent, familiar location in their community, requirements, and transportation – and allows us to reach people facing hunger that other programs and agencies cannot.		$ 10,000		
Girl Scouts San Diego-Imperial Council Inc	San Marcos Girl Scout Program	109	Meetings are held at San Marcos Elementary and Sunset Park, with participants invited to fall and spring two-day outdoor camping experiences. Girl Scouts San Diego supports coverage of the cost of program training, Livescan Background checks and mandatory reporter training for adults and respectfully requests funding for memberships, girls' uniforms, a small supply budget, and badge budget	Paul	$ 4,784		
Inlight Institute	Inlight Institute's Care Fair 2024	250	The requested funding will be used to offset the costs of production, including materials for participating children (stickers, bracelets, pencils, hats, etc.) as well as event production (kid-friendly band, face painting,		$ 1,500		
Interfaith Community Services	Offering Basic Needs and Other Supportive Services to San Marcos	400	This grant would support a portion of the Case Manager salary and $5,000 in flexible assistance to prevent homelessness and support housing stabilization. Funds will also support outreach to underserved neighborhoods of San Marcos through Interfaith's mobile vehicle		$ 10,000		
Kids' Turn San Diego	Creating Brighter Futures for Children Project	75	This grant will ensure that all San Marcos families requesting our programs will have access to the services, regardless of their financial situation. Grant funds will provide Family Workshop Tuition Reduction Scholarships for up to 25 San Marcos parents and their children and will specifically support the salaries of Family Workshop Group Leaders who facilitate the Children's Groups and provide Counseling services to children.	Mike	$ 8,000		
Luminary Arts Corporation	Luminary Arts Theater Summer Season 2024	2000	There is a tuition fee of $300-$600, that is generally charged to our youth participants to participate in our summer camp style production process, which includes auditions, rehearsals, performances, small group and private coaching in acting, singing and dance, theater games, exercises, and team bonding activities. A portion of the funds requested will be utilized specifically to provide scholarships to cover the cost of tuition for students and families in financial need, who could otherwise not afford to participate in our Summer programs.	Gary	$ 10,000		
Mama's Kitchen	Medically Tailored Meals for San Marcos Residents	60	Our Medically Tailored Meal Service provides three meals a day, plus healthy snacks to critically ill San Diego County residents at risk of malnutrition due to HIV, cancer, diabetes, heart disease, or kidney disease.		$ 10,000		
Palomar Health Foundation	Pathways Program	50	This grant funding will provide community, educational and cultural activities for up to 50 youth survivors ages 7-17, to include 12 monthly activities for youth and their mentors		$ 10,000		

Pro Kids First Tee – San Diego	Helping Underserved Youth Excel in School and Life – The Oceanside Learning Center Academy	85	Our implementation strategies include but are not limited to, reaching out to Title 1 schools to talk about our programs to gain student participation, increase overall golf and life skills through private and group instruction, provide tutoring, mentoring, and interactive workshops year-round to elementary, middle, and high schools students, and provide scholarships and career support services to Pro Kids		$ 10,000		
Reading Legacies	Connecting Families Through Reading	500	Support three implementations of Reading Legacies programs. Based on support received from the SD County DA, we have entered into a partnership with One Safe Place (North County Family Justice Center) in San Marcos		$ 10,000		
Ride Above Disability Therapeutic Riding Center	Enhancement Therapy for Students	30	Funds would help provide students with shade which we don't have a lot of at the ranch and help protect them from sun burn and damage. There would also be the opportunity for providing riding helmets to students who can't afford their own.	Gary	$ 3,136		
San Diego Children's Discovery Museum	Access for All for San Marcos Residents	950	Economically disadvantaged San Marcos children and their caregivers will benefit from the San Diego Children's Discovery Museum (SDCDM) Access for All Admissions Initiative, which subsidizes the cost of admission for EBT/SNAP, CalFresh/WIC cardholders.		$ 10,000		
San Diego Therapy Center	Suicide Prevention	100	Equipment & Materials for Training ($1000): TConsultant Fees ($2500): Curriculum and Trainer Materials ($795): Social media and Marketing ($2500): Mail Campaign ($2205): Training Space Rental and Refreshments ($1000):	Carol	$ 10,000		
San Marcos High School	Music Recording & Archiving	350	The San Marcos High School Booster respectfully request funding for the Music Recording & Archiving Project in the amount of $2,000.00.		$ 2,150		
The Brother Benno Foundation	Assistance to Extremely Low-Income San Marcos Residents	90	Brother Benno's is requesting funds to supplement our existing support that addresses the urgent needs of economically disadvantaged San Marcos residents. The services under our project include: 1) Rental and Utility Assistance to extremely low-income households, including seniors/families with children, to avoid being evicted and becoming homeless or losing utility services. 2) Motel Vouchers to shelter homeless persons (seniors, disabled persons, families with children, persons recovering from surgery/hospital care) while longer term supportive care can be provided.		$ 10,000		
Voices for Children	Court Appointed Special Advocate (CASA) Program	15	VFC will provide an estimated 24 San Marcos children in foster care with the comprehensive support of a CASA or direct staff advocacy. The CASA program directly benefits the children we serve, each of whom receives the individual attention and support of a consistent, caring adult. Through their advocacy, CASAs ensure children can access beneficial services. CASAs help children gain the stability and safety they need to thrive.	Paul	$ 2,500		
Wounded Warrior Homes	Equipping the Food Pantry	40	Providing the Food Pantry draws 200 veterans and their dependents from across the North County of San Diego to San Marcos, where they refuel, shop, and recreate. WWH's Food Pantry is among 31 Food distribution sites in San Diego County (findhelp.org), one of 13 pantries within 20 miles of our office, and is the only location exclusively serving veterans and their dependents.	Mike	$ 4,122		
Write Out Loud	Kamishibai	800	Write Out Loud (WOL) is requesting an Arts & Culture Grant to help support one of its most popular educational literary programs. Kamishibai is a Japanese tradition combining live storytelling with illustrations mounted in a miniature theatre. Illustrations are changed as the story unfolds, making it possible to see the images and experience the storytelling at the same time. Kamishibai holds children's attention, helping them focus and learn vocabulary, igniting curiosity and inspiring imagination.		$ 2,500		
					$ 144,692	**$ -**	**$ -**

A STEP BEYOND

March 21, 2024

San Marcos Community Foundation
c/o Jewish Community Foundation San Diego
4950 Murphy Canyon Road
San Diego, CA 92123

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

To Whom It May Concern,

As the CEO of **A Step Beyond**, I am writing this letter to demonstrate my support for the submission of the **Arts and Cultural Grant** at **San Marcos Community Foundation**, which is due by March 29, 2024. A Step Beyond is thrilled for this opportunity to request funds to support our annual ***Arise!*** concert that **showcases the dancing and choreographic talents of our students.** *Arise!* will be held at the California Center for the Arts, Escondido on June 13th & 14th, 2024, for a total of three performances.

We are incredibly grateful for this funding opportunity that is specifically "***to stage artistic and cultural events or activities that benefit the San Marcos community.***" A Step Beyond provides quality after-school programming to youth in Escondido and San Marcos that supports them in their learning goals, provides a sense of belonging and community, and helps them to realize their dreams. **The bedrock of programming is dance training and performances.** We recruit our students from Title I schools in Escondido and San Marcos. The audience for *Arise!* will include the student performers' families and friends, staff from partnering entities, including the Escondido and San Marcos school districts and staff from local colleges and universities, and members of the general public.

We are aligned with **San Marcos Community Foundation** in that we work diligently to improve the lives of members of the San Marcos community, especially young people and their families.

Thank you.

Respectfully,

James Wright, CEO
A Step Beyond

340 N. Escondido Blvd, Escondido, CA 92025
Phone: 760.670.3250

Info@A-Step-Beyond.org
www.A-Step-Beyond.org

Title

A Step Beyond: Supporting Annual Arise! Concert

03/22/2024

id. 45989963

by **Wendy Endsley** in **San Marcos Community Foundation**
on behalf of **A Step Beyond**
wendsley@a-step-beyond.org

Original Submission

03/22/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	A Step Beyond: Supporting Annual Arise! Concert
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	A Step Beyond: Supporting Annual Arise! Concert
Project Start Date	4/1/2024
Project End Date	6/30/2024
Date by Which Funds Will Be Expended:	6/30/2024
Total Number of People Served by this Project	1500.0
Total Number of People Served by this Project in San Marcos Only	125.0
Grant Amount Requested	10000.0
	Organization Details
Organization Name	A Step Beyond

Organization Street Address	340 N. Escondido Blvd.
Organization City	Escondido
Organization State	California
Organization Zip Code	92025
Organization Website	https://a-step-beyond.org
Organization's EIN	46-2857532 200 A Step Beyond 04edccf7-e645-465a-9275-7066fd3ce2db 340 N Escondido Blvd Escondido CA 92025 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2022-04-11T04:00:00 2022-05-02T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2022-04-11T04:00:00 2013 11
	Contact Information
Contact First Name	James
Contact Last Name	Wright
Contact Title	CEO
Contact Phone	+17606703250
Contact Email	jwright@a-step-beyond.org
	Project Details

Briefly describe your request for funds.	A Step Beyond (**ASB**) is requesting support of the San Marcos Community Foundation to fund its annual *Arise!* concert. *Arise!* is an opportunity to share with the wider ASB community – including family and friends, and the community-at-large – the artistic expression of ASB participants, as they develop as dancers and choreographers, and as they learn to work with and support one another as teammates. During *Arise!* the audience is able, in a sense, to watch the evolution of participants, from 3rd and 4th graders who are reveling in learning the basics of movement and coordination, to those in their last years of high school, who exhibit some mastery of a variety of dance forms, and who may have choreographed the very pieces that they are presenting. ASB is an after-school program that provides dance training, academic support, socioemotional resources, and life-planning assistance to 233 3rd -12th graders from Escondido and San Marcos. ASB provides these services with no cost to participants' families. Requested funds will support *Arise!* concert expenses inclusive of production costs (lighting, sound, set-design, costumes, etc.) and artistic personnel costs (Artistic Officer, Dance Director, Dance Manager, and Teaching Artists) as well as costs for any guest artists.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	ASB was founded in 2013 and initiated services in 2014. ASB's intentions were to provide youth living in poverty in Escondido and San Marcos with access to quality after-school programming to support their learning goals, provide a sense of belonging and community, help them discover their career dreams, and how to achieve them. To make this intention a reality ASB recruits from 22 Title I public elementary schools in Escondido and San Marcos. All student families have incomes that place them at or below the federal poverty level. Those children recruited from San Marcos will receive the support and resources to position them to enter college or career training, break the cycle of poverty, and establish stable and productive lives. Through *Arise!* participants identify and embrace their strengths and understand the value of challenging themselves, while participating in a process of constant learning in all spheres of their lives. ASB estimates that approximately 250 students/artists will participate in*Arise!*andmore than 1,250 people will view performances. Audience demographics include the student performers' families and friends, staff from partnering entities, including the Escondido and San Marcos school districts, staff from local colleges/universities, and members of the general public.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	ASB's main partners are schools in **San Marcos Unified School District**&**Escondido Union School District**. ASB works with teachers to monitor students success and provides academic interventions.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Most recently we received $3,500 to support ASB's dance program, with a focus on our community outreach/performances to improve the lives of San Marcos residents, along with the wider population.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	The mission of A Step Beyond is to prepare underserved youth for success in college, career, and life through dance education, academics, and family services. ASB is a Creative Youth Development after-school organization serving 3rd through 12th grade students of largely immigrant families, living in poverty, who face significant barriers to transcend racial inequities, access quality health, education. ASB provides support to children and youth living in this context, over the trajectory of their maturity through adolescence into young adulthood (10 years). ASB's intentionally-designed holistic and culturally relevant program, is made-up of three key program Pillars that support one another in areas of **dance education** (including somatic movement and confidence-building through performances); **academic support** (including tutoring); **college, career and life planning** (including World of Work workshops), and a range of social and emotional **wellness services and support interventions** (including small group, individual counseling, and family support). Each of ASB's three Pillars of service concurrently integrates into every other, and mentoring undergirds all aspects of our program. Dance and somatic movement allow for physical and emotional release, cognitive development and strengthened self-esteem. Finding joy and passion ranks just as high. Academic tutoring supports success in advancing grades and confidence. Career exploration – beginning in 3rd grade - through World of Work simulation labs lays groundwork for

envisioning a future aimed at higher education and careers of choice. Family Wellness Services - including support for mental health and household stability, along with events honoring unique cultures - undergirds overall well-being.

ASB collects quantitative and qualitative data across all programs to demonstrate program impact, and we know our model and services work as we recently graduated our first cohort of students who joined in 2014 – and 100% are attending college, university, or entering a trade. Our second cohort of 13 is graduating from high school this year, and many have already received acceptance letters.

We would like to introduce you to 2023 graduate, Heather Rodriguez, who shares how ASB made a difference in her life.

"There have been so many opportunities that I have been exposed to because of A step Beyond. Not too long ago, I went to Arkansas with my dance teacher, Ms. Nhu and had the opportunity to talk about arts integration in young lives. I was given a microphone and talked about my own experience as a young artist in high school. Fifth grade me would've never thought of leaving the state, let alone speaking publicly and willingly. Fifth grade me would've never agreed to give this speech. But here I am now, because of my parents, my tutors and my dance teachers from ***A Step Beyond, who have helped me out of my shy anxiety-induced shell.*** *Now fast forward to 8 years later, I see my dance teachers and tutors as not only my mentors but family. Family who have supported, encouraged and helped turn my dreams into a reality. They give my* ***voice volume*** *and I can't thank them enough. They have touched my life in a way I hope to carry with me as an* ***aspiring teacher.****"*

Strategic Objective:

ASB's strategic objective is to serve up to 350 students annually (currently we serve between 233-240 students) providing enriched artistic, educational, and support resources for each participant over 9-10 years; and achieving a 100% high school graduation rate for all participants, and equal rate for entry to colleges, trade schools and paid work aligned with student ambitions.

Outcomes/Impacts:

Since its inception, ASB has noted several positive outcomes including an increase in overall GPA from our oldest students from a 2.73 in their first year to a 3.25 at the end of their fourth year. Also, ASB measures **social and emotional well-being**, which is **a predictor of positive life outcomes through the PEAR Holistic Student Assessment (HSA)**. This assessment tool specifically measures if students are **building resiliencies** (including action orientation and reflection), continuing to **develop deeper relationships with their peers and adults**, and whether they have **increased learning interest and academic motivation**. HSA results to date indicate that 85% of students exhibit significant gains in academic motivation, perseverance, and learning interest. Eighty-two percent (82%) report improvement in relationships with peers and 83% report positive change in relationships with adults. Almost 90% feel they

are better able to control their responses to everyday life and stress.

Students are able to express themselves with a sense of history and agency that is seen positively. LatinX identities are affirmed as they engage in cultural traditions that have a rich and resilient legacy. ASB's artistic staff gives full scope for students to explore their histories, cultures, and life experiences through art and events. For example, families erect beautiful *Dia de los Muertos* / Day of the Dead alters throughout the California Arts Center Escondido grounds, as a public art exhibit. They re-imaged The Nutcracker through a Latinx lens, including the set design, costumes and a mariachi rendering of the original score. We understand creating space for our community's voice and creative expression is an essential working element in breaking down structural racism to achieve racial equity.

Milestone/Achievement:

As we mentioned above, we are thrilled to share with you our biggest accomplishment – we graduated 6 students from our inaugural cohort of 2014! Five (5) students are attending colleges including CSU San Marcos (2), UC San Diego, Palomar College, UC Riverside and one student has launched an automotive repair business, which is his passion. Our graduates are studying nursing, biology, computer science and engineering, and one is pursuing being a teacher. Also, as we indicated, **we are on track to graduate 13 12th graders this June**. Among these, 2 students have received full scholarships to Rice University, and another to University of New Mexico. Others have applied to CSU San Marcos, San Diego State University, UCLA, UC Berkeley, Xavier University, and others. **Their GPAs range from 2.5 – 4.33** with an **average 3.24 GPA**. All students will hear by April about their acceptances and we look forward to celebrating with them.

Please upload any community letters or media in support of this project.

ASB_Letter_of_Support_Dr._Campbell.pdf

Media_Excerpts_Arise.pdf

Please upload the annual operating budget for your organization.

FY24_General_Operating_Budget_A_Step_Beyond.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

ASB_FY2021-2022_Financial_Statements_w_Independent_Accountant_Review.pdf

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Please attach the first two pages of your Federal 990.

ASB_FY2021-22_990s_page_1_and_2.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

ASB_Letter_of_Support_James_Wright_CEO.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	99443.0
Is this a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Our budget is $99,443, which will be covered by individual donations, corporate donors, and foundation grants. If we didn’t receive the full grant request we would still be able run our project.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Production/Stage, Lighting/Sound, Scenic Design & Misc supplies, Costumes	*12,350.00*	
Photography & A/V	1,800.00	
Musicians and Choreographers	7,300.00	
Printing & Copying	2,000.00	
Supplies	1,000.00	
Cast Party/T-shirts	1,700.00	
Reception	5,000.00	
Chief Artistic Officer	14,448.00	
Dance Director	10,950.00	
Dance Program Manager	9,505.00	
Teaching Artists	24,350.00	
Fringe Benefits	5,925.00	
Overhead costs (general administrative and infrastructural)	3,115.00	
Total budget for this PROJECT:	99,443.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Individual Donations	$65,443	C
Additional Funding Source 2	Kaiser Permanente	$5,000	P
Additional Funding Source 3	No. Island Federal Credit Union	$5,000	CD
Additional Funding Source 4	Pacific Western Bank	$5,000	CD
Additional Funding Source 5	California Coast Credit Union	$4,000	CD
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

A Step Beyond FY2024 General Operating Budget

	A	B
1	**A Step Beyond**	
2	**FY2024 Budget**	
3		
4	**Account Description**	**FY24 Budget**
5	**Revenue**	
6	4000 Contributions	$ -
7	4010 Individual/Small Business Contributions	$1,037,834.60
8	4020 Corporate Contributions	$ 265,043.60
9	4030 Non-profit Organization Grants	$ 42,000.00
10	4040 Foundation Contributions	$ 341,121.80
11	4050 Government Grants	$ 120,000.00
12	Total 4000 Contributions	$1,806,000.00
13	4800 Miscellaneous income	$ -
14	4810 Parent Reimburseables	$ 1,500.00
15	4840 Billable Expenditure Revenue	$ 30,000.00
16	4850 Event Income	$ 6,500.00
17	4870 Parent-generated income	$ 6,000.00
18	Total 4800 Miscellaneous income	$ 44,000.00
19	**Total Revenue**	**$1,850,000.00**
20		
21	**Expenditures**	
22	5000 Programs	$ -
23	Total 5100 Dance Program	$ 99,450.00
24	Total 6000 Academic Program	$ 50,230.00
25	Total 6100 Family Services	$ 21,500.00
26	Total 5000 Programs	$ 171,179.99
27	7000 Compensation	$ -
28	Total 7100 Contractor Payments	$ 104,728.00
29	Total 7200 Salaries and wages	$1,044,350.00
30	Total 7300 Payroll taxes and benefits	$ 195,521.25
31	7330 Contingency	$ 5,000.00
32	Total 7000 Compensation	$1,349,599.25
33	Total 8100 Facilities Expense	$ 74,306.52
34	Total 8200 Administration	$ 90,357.00
35	8402 Equipment rental & maintenance	$ 7,200.00
36	Total 8403 Computer Software & Hardware	$ 9,500.00
37	8404 Computer Repair & Maintenance	$ 1,000.00
38	Total 8405 Furniture, Fixtures, & Equipment	$ 2,500.00
39	Total 8500 Marketing & Fundraising	$ 122,450.00
40	Total 8000 General Operating Expenses	$ 307,313.52
41	**Total Expenditures**	**$1,828,092.76**
42	**Net Operating Revenue**	**$ 21,907.24**
43		

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

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning OCT 1, 2021 **and ending** SEP 30, 2022

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ termin-ated
- ☐ Amended return
- ☐ Applica-tion pending

C Name of organization
A Step Beyond

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
340 N Escondido Blvd.

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

F Name and address of principal officer: James Wright
same as C above

D Employer identification number
46-2857532

E Telephone number
858-722-2067

G Gross receipts $ 1,525,390.

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: ▶ A-Step-Beyond.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2013

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: To assist low income youth break from poverty using programs proven to prepare them for college.

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	20
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	26
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.

RECEIVED
Attorney General's Office
AUG 17 2023
Registry of Charitable Trusts

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,276,313.	1,471,183.
9	Program service revenue (Part VIII, line 2g)	0.	1,112.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-33,635.	-45,727.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,242,678.	1,426,568.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	48,198.	6,523.
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)	790,682.	838,643.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 212,386.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	400,153.	488,754.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,239,033.	1,333,920.
19	Revenue less expenses. Subtract line 18 from line 12	3,645.	92,648.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,957,071.	2,065,690.
21	Total liabilities (Part X, line 26)	31,486.	47,457.
22	Net assets or fund balances. Subtract line 21 from line 20	1,925,585.	2,018,233.

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

▶ James Wright
Signature of officer — 08/14/2023 Date

▶ James Wright, CEO/Executive Director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Ashley Peabody	Preparer's signature: Ashley R Peabody	Date: 8/14/2023	Check ☐ if self-employed	PTIN: P01385870
Firm's name ▶ Capin Crouse LLP			Firm's EIN ▶ 36-3990892	
Firm's address ▶ 3200 Guasti Road, Suite 230 Ontario, CA 91761			Phone no. 505-502-2746	

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:
To empower low income youth from diverse backgrounds to strengthen self-esteem, self-discipline, and a sense of accomplishment through dance, academic, and family services.

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 $ 432,107. including grants of $) (Revenue $ 1,112.)
Dance training is at the core of the program. Research has shown that learning dance imparts an array of life skills: self-awareness, concentration, discipline, respect, goal setting with accountability, and creative problem solving, to name a few. A Step Beyond (ASB), in it's 9th year, has a total of 243 students in grades 3-12, and will take an additional 45 students each year until it reaches a site capacity of approximately 350 students. Dance training is conducted by highly skilled professional on-staff dance instructors.

Each year students perform in a concert attended by parents and supporters. They also perform in numerous other venues.

4b (Code:) (Expenses $ 305,011. including grants of $) (Revenue $)
Academic programs include tutoring for every student, enrichment exercises, an intensive summer reading/math program, and a robust college and career readiness program. Students have access to a library, computer laboratory, MakerSpace, and a daily "homework cafe." Students receive work-based learning experiences in STEAM industries through the college and career readiness program, and education regarding the preparation of applications and entry into higher education and/or other career pathways.

4c (Code:) (Expenses $ 187,964. including grants of $ 6,523.) (Revenue $)
Family Service programs treat children in crisis, assist families in crisis, conduct group therapy for students, and provide parent training. Participants receive daily mentoring from staff and volunteers and engage regularly in counseling groups that promote essential skills to meet social and emotional needs. Families also receive crisis intervention support as needed.

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

4e Total program service expenses ▶ 925,082.

SAN MARCOS
UNIFIED SCHOOL DISTRICT
engaging students...inspiring futures



March 21, 2024

San Marcos Community Foundation
c/o Jewish Community Foundation San Diego
4950 Murphy Canyon Road
San Diego, CA 92123

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

Dear San Marcos Community Foundation:

I am writing to encourage your consideration of A Step Beyond's Arts and Cultural grant proposal.

A Step Beyond is an anchor organization located in Escondido that serves students from Escondido and San Marcos. It is a unique community-based creative youth development organization that provides an integrated and comprehensive program/service for its 3rd -12th grade participants with artistic, academic, social, and life-planning resources. It engages participants for up to a decade, which is nearly unheard of in our community. It invests for the long-term with students to help them thrive in all aspects of their lives.

I have had the pleasure to work closely with A Step Beyond and its team, and I have witnessed their dedication to their students within the San Marcos Unified School District. In fact, A Step Beyond tracks all students' academic progress, and provides additional services to support their academic achievements. While they make a variety of services available, dance is the foundation upon which they engage students. Their annual concert performance - Arise! – for which they are requesting funding is a truly magnificent cultural experience for not only the participants, but also for the Escondido and San Marcos communities. The young participants, the staff, and the families shine; together they are all creating a more vibrant and connected community. They provide additional opportunities for students to perform in front of live audiences, which builds confidence and self-efficacy. It also assists students in understanding themselves and their identity within the larger world.

A Step Beyond collaborates with 22 Title 1 schools in both Escondido and San Marcos. They offer Middle School Dance Residencies, and they are continuously building relationships with 3rd and 4th grade teachers to reach as many students as possible, early. I hope you will support A Step Beyond and their grant request for their Arise! annual concert.

Thank you.
Respectfully,

Tiffany Campbell, Ed.D.
Deputy Superintendent
Educational Services
San Marcos Unified School District

Governing Board: Sarah Ahmad Stacy Carlson Jamie Chamberlain Andres Ramos Martin Carlos Ulloa, Ed.D.
Andrew S. Johnsen, Ed.D. Superintendent

255 Pico Avenue, Suite 250
San Marcos, CA 92069
communications@smusd.org
760-752-1299

Excerpts from *Arise!* Annual Concert, 2023

Bridges to our Voices choreographed by Casey Flores
12:29 minutes

Aire choreographed by Roxanne Rojas de Blanco
11:21 minutes

Retonos Solidaderas choreographed by Karla Navarro
7:41 minutes

Encore choreographed by Jesus Hip hop
3:49 minutes

Arise! Annual Concert, 2024 will be held at the California Center for the Arts, Escondido on June 13th & 14th for a total of three performances.

California Chapter 3

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Fax: 858.453.1311
E-mail: aapca3@aapca3.org

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AAP California Chapter 3
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AAP Headquarters
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Phone: 800.433.9016
Fax: 847.434.8000
E-mail: kidsdocs@aap.org
www.aap.org

AAP-CA3 San Diego & Imperial Counties INCORPORATED IN CALIFORNIA
AMERICAN ACADEMY OF PEDIATRICS - CALIFORNIA CHAPTER 3
American Academy of Pediatrics
DEDICATED TO THE HEALTH OF ALL CHILDREN®

March 2024

San Marcos Community Foundation

Subject: Grant Application from the American Academy of Pediatrics CA Chapter 3

The local chapter of the American Academy of Pediatrics, AAP-CA3, is comprised of over 420 pediatricians volunteering their expertise and guidance to our programs, ensuring that San Diego families have the resources they need to raise healthy children. In 2005 AAP-CA3 started the Reach Out and Read San Diego (RORSD) Collaborative, making early literacy promotion the standard of care in pediatric practice. Today AAP-CA3 provides 112 San Diego County pediatric offices, including our military and tribal clinics, with training and books to serve 118,000 low-income children each year, including 2 sites/clinics in San Marcos.

Reach Out and Read San Diego's overall goal is to provide the opportunity for all children, focusing on kids in underserved communities, to be confident and prepared for kindergarten and not be behind before they even start. Our vehicle is the child's pediatrician and the well child visit, where the child receives a new book and the parent receives the Reach Out and Read message on how to use reading together, every day, to support healthy development, family bonding and early literacy. During the visit, the provider educates parents on the importance of reading aloud; parents learn that reading aloud is the single most important action they can take to help their child's healthy cognitive, social, and emotional development and start kindergarten confident and ready to learn. We provide read aloud advice and a new book at every well child check for children 6 months through 5 years old. We are in the process of working with our clinics to start the Reach Out and Read model at birth and currently have 36 who have already started!

I support the submission of this grant and we thank you for this opportunity.

Sincerely,

Meredith Kennedy, MPH
Executive Director, American Academy of Pediatrics, CA Chapter 3

Pediatrics, CA Chapter 3 (AAP-CA3) is a 501(c)3 organization,
Tax ID# 33-0782521

Title

American Academy of Pediatrics CA Chapter 3 (AAP-CA3) for Reach Out and Read San Diego (RORSD)

03/14/2024

id. 45887818

by **Tara Milbrand** in **San Marcos Community Foundation**
on behalf of **American Academy of Pediatrics â€“ California Chapter 3**

American Academy of Pediatrics CA Chapter 3
P.O. Box 22212
San Diego, California
92192-2212
United States
619-281-2273
tmilbrand@aapca3.org

Original Submission

03/14/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	American Academy of Pediatrics CA Chapter 3 (AAP-CA3) for Reach Out and Read San Diego (RORSD)
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Reach Out and Read San Diego (RORSD) San Marcos RORSD clinics
Project Start Date	7/1/2024
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	12/31/2024
Total Number of People Served by this Project	118000.0

Total Number of People Served by this Project in San Marcos Only	5854.0
Grant Amount Requested	1500.0
	Organization Details
Organization Name	American Academy of Pediatrics CA Chapter 3
Organization Street Address	P.O. Box 22212
Organization City	San Diego
Organization State	California
Organization Zip Code	92192
Organization Website	http://www.aapca3.org/
Organization's EIN	33-0782521 200 American Academy of Pediatrics – California Chapter 3 271822d8-b2e6-452f-a29f-a92fc1ba7180 PO Box 22212 San Diego CA 92192 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-03-13T00:00:00 2023-04-03T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-03-13T00:00:00 1998 07
	Contact Information
Contact First Name	Tara
Contact Last Name	Milbrand
Contact Title	Associate Executive Director, American Academy of Pediatrics, CA Chapter 3 (AAP-CA3), Project Director, Reach Out and Read San Diego

Contact Phone	+18583614644
Contact Email	tmilbrand@aapca3.org
	Project Details
Briefly describe your request for funds.	AAP-CA3 requests funds to deliver our Reach Out and Read program to young children, from birth to five years old, at our San Marcos clinics: #1306- TrueCare and #12961- Neighborhood Healthcare. The mission of RORSD is to prepare San Diego's youngest, underserved children to succeed in school by partnering with doctors to prescribe books and encourage families to read together every day. Starting at birth, the provider enters the exam room with a new children's book and hands the book to the child. They use the book to assess the child's developmental progress, assess the parent-child relationship, and model age-appropriate interactive read-aloud techniques for the parent. The child gets to take the book home. During the visit, the provider educates parents on the importance of reading aloud; parents learn that daily reading is the single most important action they can take to help their child's healthy development and start school ready to learn. These (2) sites distribute about 5855 books annually and require book funds of $19,467 in order to distribute books at 100% of well-child visits. A grant of $1,500 will provide about 500 books to be given to San Marcos children and RORSD messaging to their parents.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	A grant of $1,500, will purchase about 500 books to give to children from 2 months to 5 years old during their well-child visit. Parents will be advised on how to use the book to engage with their child. Based on evidence and experience, we know that our intervention helps children build stronger foundations for better long-term health and well-being - not only by reducing exposure to adversity, but by increasing exposure to positive relationships and experiences. RORSD prepares children for kindergarten and is important in our communities: Reading, Language and Brain Development: Children's language evolves primarily through parent-child interactions. By two years of age, a child's language correlates with later cognitive performance. Early emerging literacy is important-Children who start kindergarten with lower verbal skills, less phonological awareness, less letter knowledge, and less familiarity with the processes of reading are at risk for difficulties in school. Reading aloud to children fosters language development, promotes reading skills, motivates children to love books, reduces stress, and instills a connection with the child and parent. The pediatrician gives the child an appropriate book at each well-child visit. The book is accompanied by reading guidance for the parent, and by modeling reading behavior.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We work with local clinics, SD County Libraries, SD City Libraries, the County of SD, Community Clinic Network, CPCMG Medical Group, Navy Medical Center, Council on Literacy & Indian Health Clinics.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	2023: $1,000 grant used to purchase and distribute 395 Spanish, English, and Bilingual books, along with the critical RORSD message to children and families in San Marcos.

Please upload the annual operating budget for your organization.

USE_2023_2024_AAPCA3_Budget_Overview.pdf

USE_RORSD_Budget_FY_23_24.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

2024_AAP-CA3_Letter_to_San_Marcos_Community.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	327448.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Books are the largest part of our budget at $140,000. If full request of $1,500 isn't received, San Marcos clinics will get books, but maybe not enough to distribute at each well-child visit.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Personnel Expenses	*101,315.00*	
Fringe	30,395.00	
Audit/Accounting/Contract	25,500.00	
Meeting/Training/Staff Development	15,300.00	
Office Supplies/Expenses	6,063.00	
Rent & Utilities	1,600.00	
Mileage	500.00	
RORSD Books	140,000.00	
National ROR Payment of Services	6,775.00	
Total budget for this PROJECT:	327,448.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	San Diego Foundation & Dr. Seuss Foundation	$45,000	C
Additional Funding Source 2	San Diego Board of Supervisors	30,000.00	C
Additional Funding Source 3	Dr. Seuss Foundation	20,000.00	C
Additional Funding Source 4	Rhynard Family Foundation	20,000.00	C
Additional Funding Source 5	Price Philanthropies Foundation	10,000.00	C
Additional Funding Source 6	Others Committed totaling	42,500.00	C
Additional Funding Source 7	San Diego Foundation & Dr. Seuss Foundation	75,000.00	P
Additional Funding Source 8	San Diego Board of Supervisors	30,000.00	P
Additional Funding Source 9	Chula Vista Community Foundation	15,000.00	P
Additional Funding Source 10	Others Pending totaling	136,000.00	P

RORSD			
AAPCA3			
July 1, 2023- June 30, 2024			
	LINE ITEM	**OPERATIONS DOLLAR AMOUNT**	**LEVERAGED DOLLAR AMOUNT**
A.	**Personnel**		
1.	Tara Milbrand, Project Director .35 FTE	36,750	
	Cindy Little, Project Specialist .50 FTE	33,065	
3.	Elena Luellen, Project Assistant 1 FTE	31,500	
Subtotal Personnel		**101,315**	-
	Fringe Benefits	30,395	
Total Personnel		**131,710**	-
B.	**Services & Supplies**		
1.	Office Furniture and Equipment	713	
2.	Accounting and Auditing Fees	1,000	
3.	Contract Support	24,500	
4.	Meeting/Training Incentives	15,000	
5.	Staff Development	300	
6.	Insurance	400	
7.	Office Supplies and Expenses	2,500	
8.	Photocopying and Printing	300	
9.	Phone and Internet	250	
10.	Website Expenses	1,900	
11.	Rent and Utilities	1,600	
12.	Mileage	500	
13.	Books	140,000	
Subtotal Services & Supplies		**188,963**	-
TOTAL BUDGET		**320,673**	
TOTAL BUDGET MINUS BOOKS		**180,673**	
NATIONAL ROR PERCENTAGE		**6,775**	
TOTAL BUDGET WITH NATIONAL ROR %		**327,448**	

1 FTE 13pp;

; .5 FTE 13 pp

American Academy of Pediatrics, CA Chapter 3
Profit & Loss Budget Overview
July 2023 through June 2024

	Jul '23 - Jun 24
Ordinary Income/Expense	
Income	
500 · Dues	
500.1 · Chapter Dues	34,176.00
Total 500 · Dues	34,176.00
501 · Unrestricted Grants-Misc Income	
501.1 · Projects	111,696.00
501 · Unrestricted Grants-Misc Income - Other	3,780.00
Total 501 · Unrestricted Grants-Misc Income	115,476.00
502 · Interest Income	7,146.00
503 · Conference Income	
503.3 · SHLC Conf. (School Health Leadership Conf)	0.00
Total 503 · Conference Income	0.00
504 · Contracts and Grants	
504.1 · HDS- First 5	800,654.00
504.3 · ROR- Grants (Grants received for ROR program)	172,000.00
504.5 · Home Visiting- First 5	1,034,752.26
504.17 · Grants-Various (Various grants- DB Peds ($2000))	40,000.00
504.18 · CalWORKS (CW)	216,768.00
504.20 · CalLearn	0.00
504.21 · ConSyp Grant	133,929.00
504.23 · SBHI Grant	157,989.00
504.24 · PHN Grant	610,789.11
Total 504 · Contracts and Grants	3,166,881.37
505 · Adminstrative Overhead Fee (% from fiscal agent funds)	
505.1 · HDS- F5 Admin Fee (HDS Admin Overhead Fee)	103,056.75
505.4 · Home Visiting F5 Admin Fee	133,375.14
505.7 · CalWorks Admin OH	26,811.00
505.9 · Misc grants - Admin fee	10,902.00
505.10 · SBHI Admin Fee	20,983.00
505.11 · PHN Admin OH	90,618.37
505 · Adminstrative Overhead Fee (% from fiscal agent funds) - Other	5,119.00
Total 505 · Adminstrative Overhead Fee (% from fiscal agent funds)	390,865.26
507 · Donations- Contributions Inc.	
507.1 · ROR	0.00
507.2 · ROR Fundraiser Income	0.00
507 · Donations- Contributions Inc. - Other	1,200.00
Total 507 · Donations- Contributions Inc.	1,200.00
Total Income	3,715,744.63
Gross Profit	3,715,744.63
Expense	
600 · Accounting & Auditing Fees	36,886.08
601 · Admin- Contract Support	
601.2 · HDS- Contract Support	61,848.00
601.3 · GF- Contract Support	17,844.00
601.4 · ROR- Contract Support	24,500.00
601.6 · Home Visiting- Contract Support	90,975.00
601.7 · Projects - Contract Support	564.00
601.9 · CalWorks-Contract Support	1,125.00
601.11 · ConSyp Contract Support	7,000.00
601.12 · SBHI-Contract Support	2,700.00
601.13 · PHN- Contract Support	9,492.25
Total 601 · Admin- Contract Support	216,048.25
602 · Dues & Subscriptions	1,284.00
603 · Meetings -Members	
603.6 · Reach Out and Read	15,000.00
603.7 · HDS Meeting Incentives	3,000.00
603.15 · Home VisitingMeeting Incentives	2,750.00
603.22 · Meeetings-CalWorks	0.00
603.23 · ConSyp Meeting Incentives	1,250.00
603 · Meetings -Members - Other	38,934.00
Total 603 · Meetings -Members	60,934.00

American Academy of Pediatrics, CA Chapter 3
Profit & Loss Budget Overview
July 2023 through June 2024

	Jul '23 - Jun 24
604 · Conference Expenses	
604.5 · ROR- Literacy/ReadandRomp	300.00
604.6 · Conferences/Staff Development (Air, Reg fee, Hotel - Conf.)	31,298.66
604.7 · HDS Conf/Trainings (HDS conference related)	0.00
604.9 · Home VisConf/Training	21,412.00
604.11 · CalWorks-Conf/Trainings	4,000.00
604.12 · SBHI - Conf/Trainings	4,000.00
604.13 · PHN - Conf & Trainings	237,600.00
604 · Conference Expenses - Other	4,278.00
Total 604 · Conference Expenses	302,888.66
605 · Insurance	
605.2 · Workman's Comp- HDS (HDS portion of WC insurance)	9,550.00
605.4 · Workman's Comp- ROR (ROR portion of WC insurance)	400.00
605.5 · Workman's Comp- GEN	402.00
605.6 · Workman's Comp- Home Visiting	8,100.00
605.8 · Workman's Comp - Projects	324.00
605.11 · Workman's Comp- CW	2,500.00
605.14 · Workers Comp - ConSyp	1,800.00
605.16 · Workers Comp - PHN	4,506.50
Total 605 · Insurance	27,582.50
606 · Office Expenses	
606.1 · Postage	0.00
606.2 · Printing/Copying	5,623.00
606.3 · Marketing Materials/Program Inc	0.00
606.4 · Office Furniture & Equipment	5,713.00
606 · Office Expenses - Other	52,579.99
Total 606 · Office Expenses	63,915.99
607 · Payroll- Salary and Wages	
607.2 · Payroll-HDS (HDS payroll)	519,751.00
607.3 · Payroll-General Fund (GF payroll)	114,729.60
607.4 · Payroll- RORSD (ROR payroll)	101,088.00
607.6 · Payroll- Home Visiting	625,727.15
607.8 · Payroll - Projects	55,242.00
607.10 · Payroll - CW	137,490.00
607.12 · Payroll-ConSyp	81,733.00
607.13 · Payroll - SBHI	107,605.00
607.14 · Payroll - PHN	208,938.96
Total 607 · Payroll- Salary and Wages	1,952,304.71
608 · Telephone	31,283.82
609 · Resident Expenses	1,800.00
610 · Tax and License	300.00
611 · Website Expenses	72,084.44
612 · Fringe Benefit Expenses	
612.2 · HDS Fringe Benefit	155,925.00
612.3 · RORSD Fringe Benefit	30,326.00
612.4 · GF Fringe Benefit	21,858.00
612.6 · Home Visiting Fringe Benefit	184,552.25
612.8 · Projects Fringe Benefit	17,778.00
612.10 · Fringe-CW	41,247.00
612.12 · ConSyp Fringe	25,075.00
612.13 · SBHI Fringe	32,282.00
612.14 · PHN Fringe	62,681.69
Total 612 · Fringe Benefit Expenses	571,724.94
614 · Rent & Utilities	57,252.16
615 · Mileage	10,359.40
616 · Bank Charges	120.00
617 · Honoraria	1,560.00
618 · ROR Books (Books for Reach Out and Read)	140,000.00
621 · Comm.Outreach/Incentives/Tuitio (Promotion of project to parents and physicians. Alliant University tutition pay	
621.3 · Home Visiting Incentives	500.00
621.4 · Home Visiting Incentives/Traini	1,600.00
621 · Comm.Outreach/Incentives/Tuitio (Promotion of project to parents and physicians. Alliant University tutition pay	600.00
Total 621 · Comm.Outreach/Incentives/Tuitio (Promotion of project to parents and physicians. Alliant University tutiti	2,700.00
622 · Continuing Education	805.20
623 · Donations-Charity Contributions	1,800.00
624 · Contract, Grants& Program Exp	2,664.00

American Academy of Pediatrics, CA Chapter 3
Profit & Loss Budget Overview
July 2023 through June 2024

	Jul '23 - Jun 24
629 · Development Expenses	1,950.00
Total Expense	3,558,248.15
Net Ordinary Income	157,496.48
Net Income	**157,496.48**

California Center for the Arts, Escondido
FOUNDATION

February 14, 2024

San Marcos Community Foundation

I am writing to express our full support for the mini-grant submission to the San Marcos Community Foundation, which aims to further our Diversity, Equity, Inclusivity, and Belonging (DEIB) initiatives. At the California Center for the Arts, Escondido Foundation (CCAEF), we are deeply committed to fostering inclusive outreach efforts, particularly towards our neighboring community of San Marcos.

As the cultural heartbeat of North County, CCAEF proudly serves San Marcos alongside other communities in the region. Our mission revolves around bringing people together to explore, innovate, and celebrate both the visual and performing arts. We believe that access to the arts is essential for building vibrant and cohesive communities, and our outreach initiatives are designed to ensure that everyone, regardless of background or circumstance, can participate in and benefit from the rich cultural offerings we provide.

By partnering with organizations like the San Marcos Community Foundation, we aim to expand the reach of our DEIB initiatives, fostering greater awareness, understanding, and appreciation of the arts within the San Marcos community. Through inclusive programming, outreach events, and collaborative partnerships, we seek to create a more inclusive and culturally enriched environment for all residents of San Marcos and beyond.

The mini-grant submission will enable us to further our DEIB goals, supporting initiatives such as inclusive outreach at community events, distribution of educational materials, and engagement with local schools and institutions. These efforts align closely with the values and priorities of the San Marcos Community Foundation, and we are confident that together, we can make a meaningful and lasting impact on the lives of those we serve.

Thank you for considering our grant submission and for your ongoing support of the arts and cultural enrichment in our community. We look forward to the opportunity to collaborate with you in advancing our shared goals of inclusivity, diversity, and belonging.

Warm regards,

Gina Lopez

Gina Lopez
CEO, California Center for the Arts, Escondido Foundation

Title

California Center for the Arts, Escondido Foundation ; AccessArts: Empowering Communities Through Inclusive Outreach with CCAEF

02/14/2024

id. 45564383

by **BriAnn Guillen** in **San Marcos Community Foundation**
on behalf of **California Center for the Arts Escondido Foundation**

bguillen@artcenter.org

Original Submission

02/14/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	California Center for the Arts, Escondido Foundation ; AccessArts: Empowering Communities Through Inclusive Outreach with CCAEF
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	AccessArts: Empowering Communities Through Inclusive Outreach with CCAEF
Project Start Date	4/1/2024
Project End Date	6/30/2024
Date by Which Funds Will Be Expended:	4/1/2024
Total Number of People Served by this Project	500.0
Total Number of People Served by this Project in San Marcos Only	200.0

Grant Amount Requested	1500.0
	Organization Details
Organization Name	California Center for the Arts, Escondido Foundation
Organization Street Address	340 N. Escondido Blvd.
Organization City	Escondido
Organization State	California
Organization Zip Code	92025
Organization Website	artcenter.org
Organization's EIN	33-0646517 200 California Center for the Arts Escondido Foundation 6f1346ee-68c9-45bb-b393-cff868deb353 340 N. Escondido Blvd Escondido CA 92025 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2022-05-10T04:00:00 2022-05-16T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2022-05-09T04:00:00 1996 01
	Contact Information
Contact First Name	Benjamin
Contact Last Name	Mann
Contact Title	Director of Event Operatons
Contact Phone	+17608394155
Contact Email	bmann@artcenter.org
	Project Details

Briefly describe your request for funds.	Funding will be allocated towards bolstering DEIB (Diversity, Equity, Inclusivity, and Belonging) initiatives aimed at delivering accessible and inclusive outreach to the communities of North County specifically focusing on Escondido and San Marcos. Our goal is to ensure that everyone is invited and informed about the diverse range of services and programs offered by the California Center for the Arts, Escondido (CCAEF). Inclusive outreach endeavors will encompass CCAEF's active participation and booth presence at various Escondido & San Marcos community events such as farmers' markets, festivals, and street fairs. Additionally, we will ensure that outreach materials are translated into both English and Spanish to maximize accessibility. CCAEF is committed to providing Museum, Education, Performing Arts, and Community & Cultural Events that cater to the diverse population of North County.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Through these initiatives, we aim to integrate the San Marcos community into the outreach endeavors of the California Center for the Arts, Escondido Foundation (CCAEF), ensuring access to information and services. Our services and programs encompass education programs, performing arts events, and community & cultural events, including PRIDE and Dia de Los Muertos celebrations. By extending inclusive outreach to the San Marcos community, we strive to enhance awareness among its residents regarding the array of services and programs available. This heightened awareness and access to arts programming will contribute to fostering greater cultural competency and overall well-being within the community.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Noteworthy San Marcos partnerships include Cal State University San Marcos, Palomar College, and the San Marcos Unified School District.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	N/A

Please upload the annual operating budget for your organization.

CCAEF_FY_23-24_Budget.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

SM_Community_Foundation.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	1500.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	CCAEF is actively pursuing funding for the 24-25 fiscal year. CCAEF remains committed to advancing these efforts, even if on a reduced scale.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
20 Booth rentals & activities at community events at $50 each	*$1,000.00*	*If booth rental is less than $50, excess monies will be used for an engagement activity (painting for children, etc.)*
500 magnetized schedules to provide to community	500	provided in both English & Spanish
Total budget for this PROJECT:		

	Source Name	Amount	C / CD / P
Additional Funding Source 1	CCAEF Community Advancement Support 60hrs	$2,019	C
Additional Funding Source 2	CCAEF Marketing & Design Support 10hrs	$230	C
Additional Funding Source 3	CCAE DEIB Staff Support 20hrs	500	C
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

California Center for the Arts, Escondido Foundation
Fiscal Year '23 - '24 Budget

	Administration	Museum	Education
REVENUE			
Earned Revenue	200,000	23,400	156,900
Contributions	100,000	80,400	50,000
Charitable Trust	-	-	-
City Management Fee	119,375	-	106,258
Misc. Revenue	-	-	-
Total Revenue	419,375	103,800	313,158
WAGES & RELATED			
Regular Full-Time	554,383	93,684	70,569
Regular Part-Time	21,980	-	-
Variable Labor	-	12,500	-
PA Tech Labor	-	-	-
Tips & Commissions	-	-	-
Medical Benefits	13,645	31	-
Worker's Compensation	2,222	1,410	3,021
ER Tax Liability	48,071	3,491	5,780
Payroll Service Fees	3,150	281	450
Flexible Benefits (Cell Phone)	1,905	125	360
RESIDENCY PR REIMBURSEMENT			
Wages & Related	645,356	111,522	80,180
EXPENSES			
Advertising/ Marketing Expense	5,000	27,400	-
Bank Fees & Charges	240	600	-
Professional Fees/Contract Labor	30,000	25,350	186,220
Miscellaneous Expense	6,000	64,760	-
Cost Of Goods	-	.	-
Depreciation Expense	3,560	-	-
Development	6,000	-	-
Equipment Purchases	250	-	-
Computer/Software Expense	120	125	-
Equipment Rental Expense	-	-	-
Repairs & Maintenance	-	3,250	-
Program Expense	-	19,000	10,000
Hospitality / Travel	-	1,000	-
Insurance	4,900	-	-
Memberships & Subscriptions	768	975	-
Office Supplies	-	-	-
Operating Expense	4,200	5,000	-
Program & Production Materials	-	-	-
Staff Expenses	9,000	-	-
Taxes / Licenses	198	-	-
In-kind contributions	-	-	-

Operating Expenses	70,236	147,460	196,220
Total Expenses	715,592	258,982	276,400
Overhead Allocation	102,393	40,347	34,563
NET INCOME	($398,610)	($195,530)	$2,195

Community Events	PA Rentals	Presented / Routed	Concessions	Theatricals	Conservatory
34,495	2,281,467	653,216	314,600	299,337	700
84,000	-	-	-	25,000	-
-	-	-	-	247,723	-
100,000	-	-	-	-	-
19,500	-	51,730	-	24,317	-
237,995	2,281,467	704,946	314,600	596,377	700
26,145	230,315	24,442	-	22,823	6,643
-	65,178	36,412	-	383	-
15,400	150,500	15,600	-	27,193	4,931
30,300	435,000	64,500	-	213,268	-
-	-	-	-	-	-
-	44,484	-	-	927	430
957	10,729	2,273	-	1,808	286
3,382	26,471	5,084	-	21,396	534
-	1,809	225	-	1,125	38
-	1,200	-	-	25	30
				(162,739)	
76,184	965,686	148,536	-	126,209	12,892
15,641	-	81,000	-	41,000	50
1,836	61,287	19,525	-	5,975	-
76,460	-	391,874	-	202,484	1,000
15,000	-	54,000	-	56,000	-
-	-	-	78,650	-	-
-	62,466	-	-	-	-
-	-	-	-	-	-
38,125	3,000	-	-	-	-
-	-	-	-	-	650
54,210	-	16,800	-	45,160	-
-	40,000	-	-	700	-
11,400	2,400	2,500	-	16,000	1,000
4,875	3,600	38,350	-	54,450	-
-	-	-	-	-	-
-	13,200	-	-	-	-
-	6,000	-	-	-	-
-	-	-	-	-	-
-	-	-	5,000	46,631	-
-	-	-	-	-	8,541
3,182	-	13,672	-	10,562	-
-	20,000	-	-	-	-

220,729	211,953	617,721	83,650	478,962	11,241
296,913	1,177,639	766,257	83,650	605,171	24,133
-	194,963	-	-	-	-
($58,918)	$908,865	($61,311)	$230,950	($8,794)	($23,433)

Tech	Engineering	IT / Security	Conference Center	Community Advancement	Total Budget '23-'24
9,435	-	-	1,976,722	-	5,950,272
-	-	-	-	1,250,000	1,589,400
-	-	-	-	-	247,723
-	167,184	167,183	-	-	660,000
-	-	-	57,000	-	152,547
9,435	167,184	167,183	2,033,722	1,250,000	8,599,942
257,583	159,509	186,986	645,125	346,637	2,624,845
23,520	11,534	18,874	23,593	26,214	227,688
67,182	-	-	247,813	-	541,119
-	-	-	-	-	743,068
-	-	-	156,126	-	156,126
10,954	4,450	9,124	32,539	12,000	128,584
15,547	7,472	8,938	15,727	1,503	71,893
31,378	14,299	17,168	54,413	34,698	266,165
2,700	1,800	2,250	9,000	1,800	24,628
900	300	19,044	2,100	1,800	27,789
					(162,739)
409,764	199,364	262,384	1,186,436	424,652	4,649,166
-	-	-	15,000	-	185,091
-	-	-	46,917	3,500	139,880
11,200	2,000	-	38,198	241,240	1,206,026
-	3,500	-	1,200	-	200,460
-	-	-	404,400	-	483,050
-	-	-	2,869	-	68,895
-	-	-	-	6,000	12,000
24,500	4,500	19,120	2,400	-	91,895
3,700	-	-	8,052	-	12,647
-	-	-	51,565	-	167,735
-	89,500	12,500	1,200	-	147,150
-	-	-	-	-	62,300
600	-	-	-	-	102,875
-	-	-	-	-	4,900
-	-	1,965	-	9,780	26,688
-	-	900	1,860	60	8,820
-	-	5,300	57,298	-	71,798
15,500	-	-	-	2,400	69,531
-	200	1,840	2,400	-	21,981
-	-	-	7,319	-	34,933
-	-	-	-	-	20,000

55,500	99,700	41,625	640,678	262,980	3,138,655
465,264	299,064	304,009	1,827,114	687,632	7,787,821
34,874	33,123	28,694	199,722	139,319	807,997
($490,703)	($165,003)	($165,520)	$6,886	$423,048	$4,124

March 20, 2024

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

Dear Board of the San Marcos Community Foundation,

Feeding San Diego is grateful for the opportunity to apply for the San Marcos Community Foundation's Regular Grant. A $10,000 grant would greatly help our Mobile Pantry site in San Marcos, allowing us to support the distribution of nutritious food to families in need. A recent publication by the San Diego Foundation and the San Diego Regional Policy & Innovation Center noted that 35% of San Diegan households don't make enough to cover the costs of basic living expenses, including food. Needing to make ends meet, these same families turn to us to help stretch their budget.

Mobile Pantries are a critical resource for these families in communities across San Diego, including in San Marcos. With the unsustainable cost of living, many families are forced to choose between feeding their loved ones and other basic needs like rent, healthcare, and transportation:

"If we couldn't get the food here, we probably wouldn't have power in our house right now. I work for myself. My roommate's on disability. I mean, just it's hard. I mean prices really went up, especially the last year. This food makes it so we don't have to spend that money somewhere else. So we can actually get to doctor's appointments and things like that. I really don't know if my roommate would live without being able to get to a doctor's appointment. So, I worry about that. But again, anything they give out does help. Thank you." – Mark, a client at our Mobile Pantry

With acknowledgment of the San Marcos Community Foundation's longstanding support, we respectfully request your continued investment in Feeding San Diego's work to provide vital nutrition for those facing hunger in San Marcos. If you have any questions about this proposal or Feeding San Diego, please contact me at acolbran@feedingsandiego.org or 858.500.7799.

With gratitude,

Ali Colbran
Sr. Director of Development

Title

Feeding San Diego - San Marcos Mobile Pantry

03/20/2024

id. 45967210

by **Olivia Holabird** in **San Marcos Community Foundation**
on behalf of **Feeding San Diego**

9477 Waples St., Ste. 100
San Diego, California
92121
United States
858.283.8970
oholabird@feedingsandiego.org

Original Submission

03/20/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Feeding San Diego - San Marcos Mobile Pantry
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	San Marcos Mobile Pantry
Project Start Date	7/1/2024
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	1/31/2025
Total Number of People Served by this Project	890.0
Total Number of People Served by this Project in San Marcos Only	890.0
Grant Amount Requested	10000.0

	Organization Details
Organization Name	Feeding San Diego
Organization Street Address	9477 Waples St., Ste 100
Organization City	San Diego
Organization State	California
Organization Zip Code	92121
Organization Website	www.feedingsandiego.org
Organization's EIN	26-0457477 200 Feeding San Diego 314e7621-992b-4124-a141-94b6b8b60e79 9477 Waples St, Ste 100 San Diego CA 92121 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-03-13T00:00:00 2023-04-03T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-03-13T00:00:00 2007 08
	Contact Information
Contact First Name	Olivia
Contact Last Name	Holabird
Contact Title	Grants Assistant Manager
Contact Phone	+18582838972
Contact Email	oholabird@feedingsandiego.org
	Project Details

Briefly describe your request for funds.	With deep appreciation for the San Marcos Community Foundation's past support, we respectfully request a $10,000 regular grant to support our Mobile Pantry site in San Marcos. Feeding San Diego's Mobile Pantry program is designed to increase access to nutritious food as a unique traveling pantry. The pantries provide a crucial resource for those facing hunger by distributing fresh produce and nutritious dry goods twice monthly. By meeting residents at a consistent, familiar location in their community, the program removes barriers to access – such as paperwork, income requirements, and transportation – and allows us to reach people facing hunger that other programs and agencies cannot. As a lifeline to seniors, migrant workers, military families, and families facing hunger, Mobile Pantries are not only an essential, reliable source of healthy food, but also serve as disaster relief, if, and when, the need arises. The program's established network of distribution sites and relationships within these communities make our response in times of disaster robust, quick, and efficient.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	As of June 2023, the San Diego Hunger Coalition found up to 25% of people in San Marcos are facing nutrition insecurity, or are unable to provide three nutritious meals a day for themselves. With San Diego rated the most expensive place to live in the country by US News and World Report, we are seeing a continuous increase in need at our Mobile Pantries, including in San Marcos. The San Marcos Mobile Pantry works in partnership with TrueCare San Marcos, where they provide space and volunteers. With this partnership, we can provide year-round food assistance at a consistent, familiar, and trusted location in the community. The San Marcos Mobile Pantry is open to anyone facing hunger in San Marcos. Our neighbors participate entirely voluntarily and are not required to verify income levels or other constraints that must be reported when distributing government products, building a sense of dignity for anyone who needs help. The San Marcos Mobile Pantry serves 320 unduplicated households per month. Each household receives an average of 21 pounds of food, with up to 15 pounds of fresh produce. In FY24, the San Marcos Mobile Pantry is projected to provide 134,000 meals.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	The San Marcos Mobile Pantry works in partnership with North County Health Services/TrueCare San Marcos, where they provide a safe, consistent location and trusted volunteers.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	FSD received a $2,500 grant for our San Marcos Agency Partners in June 2023. With help from your funding, 5 Agency Partners distributed a total of 277,000 meals to 1,662 households in San Marcos.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Feeding San Diego's mission is to connect every person facing hunger with nutritious meals by maximizing food rescue and our vision is a hunger-free and healthy San Diego. Feeding San Diego began in the midst of disastrous firestorms that displaced hundreds of thousands of individuals. In the first week of the fire, with only two employees, Feeding San Diego secured and delivered 515,000 pounds of emergency supplies, including food, water, and other grocery items to evacuees, firefighters, and volunteers. Disaster relief has remained an organizational priority since its founding, putting Feeding San Diego in a position to respond quickly to crises, from COVID-19 and the current economic crisis to wildfires and floods. Last year, Feeding San Diego provided over 35.4 million meals to people facing hunger in San Diego County through a decentralized food rescue model and our distribution network, including nearly 350 local charities, schools, colleges, faith communities, healthcare providers, and meal sites. Through our direct distributions and agency partners, we offer food with dignity to any and all who need our help, including hardworking parents who are faced with the choice of paying rent or buying food; seniors on fixed incomes; veterans who served their country; active duty military families; kids who shouldn't have to worry about bringing food home from school for their siblings; under-resourced populations living in food deserts. Feeding San Diego offers a comprehensive approach to hunger-relief and nutrition through our programs including our Agency Partners, School Pantry, Mobile Pantry, Feeding Heroes, Produce Pantry, Feeding Seniors, College Pantry, Feeding Wellness, Feeding San Diego Marketplace, and Backpack Program. Each of the programs offers service with a sense of dignity at sites across the county, supporting people facing short-term crises as well as those with a need for ongoing assistance. Feeding San Diego's greatest accomplishment is providing 350 million meals to families across San Diego county over our 17 years of operation. We pride ourselves in being the only hunger-relief organization in San Diego with a priority on food rescue, with 91% of the food we distribute being rescued. Feeding San Diego rescues high-quality food before it goes

to waste from over 650 locations in San Diego County and over 120 farms and packing sheds throughout California. By diverting more than 31 million pounds of food from the landfill in FY23, we saved 27,000 metric tons of CO2 equivalent from being emitted into the atmosphere, which is comparable to taking 6,140 cars off the road for one year.

Our commitment to our mission has earned us recognition from the United Nations Association of San Diego, which has designated Feeding San Diego a “Sustainable Development Goals Champion” due to our alignment with four of the 17 Sustainable Development Goals: zero hunger, responsible consumption and production, climate action, and partnerships.

However, our greatest accomplishment is bringing those facing food insecurity a sense of relief and community:

“I’ve been coming here for over 2 years. I saw the truck, and my wife said we needed it. I’ve lived in Alpine for about two and a half years. My wife and son are disabled so I’m the only one working. If it wasn’t for this, we wouldn’t get what we can get. It helps us. It helps everyone. If I go to the store and get one bag of food it’s $50-$60 bucks. Believe me, there are a lot of people out there who need this, or they wouldn’t be eating. And it is nutritious food. It’s not junk food. It definitely helps me and my family.” – Mark, Alpine Mobile Pantry

“We came because right now the cost of food is very high. It’s very expensive at the store. You go to the supermarket and you pay $300 or $400 and barely get anything. Coming here helps. The fruits and vegetables are our favorite. The volunteers are very friendly. I think that you all are doing something very important and very good because it’s better to distribute the food than throw it away. I want to say thank you to the people who donate and dedicate their time to do this. Thank you.” – Georgina, Pauma Mobile Pantry

We are an independent 501(c)(3) non-profit corporation, affiliated with Feeding America, the largest domestic hunger-relief organization in the United States.

Please upload any community letters or media in support of this project.

Please upload the annual operating budget for your organization.

FSD_FY24_Total_Organization_Budget_Board_Approved_June_26_23.pdf

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Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

Final_FS22_Feeding_San_Diego_022323.pdf

Please attach the first two pages of your Federal 990.

FSD_FY22_Form_990_signed.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

FY24_SMCF_Letter_Signed.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	94657.12
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We do not currently have restricted funding for the San Marcos Mobile Pantry. Above are the funding sources for the entire Mobile Pantry program, with a budget of $843,039.97.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Compensation and Benefits	*21,827.80*	
Food Purchases	25,497.60	
Administration	6,631.69	
Facilities and Maintenance	15,745.70	
Transportation and Equipment	5,953.02	
Programs	10,505.94	
Miscellaneous	8,495.37	
Total budget for this PROJECT:	94,657.12	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Anonymous Donor	192,308.00	C
Additional Funding Source 2	Peggy and Robert Matthews Foundation	25,000.00	C
Additional Funding Source 3	Grossmont Healthcare District	25,000.00	P
Additional Funding Source 4	Alpha Gamma Delta Foundation	10,000.00	P
Additional Funding Source 5	Angel Society of Fallbrook	4,000.00	P
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

FEEDING SAN DIEGO
OPERATING BUDGET
Fiscal Year 23-24

	Budget FY23-24
REVENUE	
Donations	
Individuals	6,560,000
Foundations	4,825,000
Corporations	2,225,000
Organizations	300,000
Total Donations	**13,910,000**
Government	2,336,290
Special Events	90,000
Programs	117,500
Other Income	19,620
TOTAL REVENUE	**16,473,410**
OPERATING EXPENSES	
Compensation and Benefits	5,559,081
Food Purchases	3,247,179
Administration	2,103,121
Occupancy	1,230,045
Insurance	101,688
Operations & Warehouse	187,761
Transportation	279,104
Programs	62,066
Fundraising	580,182
Marketing & Communications	949,147
Miscellaneous	1,172,524
TOTAL EXPENSES	**15,471,898**
NET OPERATING RESULTS	**1,001,512**

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TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
JUNE 30, 2022

PREPARED FOR:

FEEDING SAN DIEGO
9477 WAPLES STREET #100
SAN DIEGO, CA 92121

PREPARED BY:

CBIZ MHM, LLC
4722 N 24TH ST, STE 300
PHOENIX, AZ 85016

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-TE TO US BY MAY 15, 2023.

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Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879TE for the latest information.**

OMB No. 1545-0047

2021

Name of filer	EIN or SSN
FEEDING SAN DIEGO	26-0457477

Name and title of officer or person subject to tax: DANIEL SHEA, CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ▶	X	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	80,337,291.
2a	**Form 990-EZ** check here ▶		**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here ▶		**b Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here ▶		**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here ▶		**b Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here ▶		**b Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here ▶		**b Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here ▶		**b FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here ▶		**b Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here ▶		**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

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

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize CBIZ MHM, LLC to enter my PIN 41254

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ DocuSigned by: Daniel Shea 7EEDF9D8EC8E44F... Date ▶ 5/15/2023 | 2:09 CDT

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 86137341254

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ CBIZ MHM, LLC Date ▶ 05/15/23

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

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EXTENDED TO MAY 15, 2023

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

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 **and ending** JUN 30, 2022

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

C Name of organization
FEEDING SAN DIEGO

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 9477 WAPLES STREET #100

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
SAN DIEGO, CA 92121

D Employer identification number
26-0457477

E Telephone number
868-452-3663

G Gross receipts $ 80,348,901.

F Name and address of principal officer: DANIEL SHEA
SAME AS C ABOVE

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.FEEDINGSANDIEGO.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2007

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: ON A MISSION TO CONNECT EVERY PERSON FACING HUNGER WITH NUTRITIOUS MEALS...

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	12
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	100
6	Total number of volunteers (estimate if necessary)	6	10069
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	77,377,920.	79,866,475.
9	Program service revenue (Part VIII, line 2g)	352,300.	456,335.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-121,141.	-2,128.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	39,696.	16,609.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	77,648,775.	80,337,291.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	49,774,326.	60,791,158.
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)	4,260,870.	5,625,129.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	455,604.	402,839.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 3,031,229.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17,763,591.	17,019,974.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	72,254,391.	83,839,100.
19	Revenue less expenses. Subtract line 18 from line 12	5,394,384.	-3,501,809.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	19,422,905.	16,976,547.
21	Total liabilities (Part X, line 26)	1,660,342.	2,715,793.
22	Net assets or fund balances. Subtract line 21 from line 20	17,762,563.	14,260,754.

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

DocuSigned by: Daniel Shea 7EFDF9085EC8E44F...
Signature of officer — 5/15/2023 | 2:09 CDT Date

DANIEL SHEA, 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		05/15/23	☐	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 ☒ Yes ☐ No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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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:
ON A MISSION TO CONNECT EVERY PERSON FACING HUNGER WITH NUTRITIOUS MEALS BY MAXIMIZING FOOD RESCUE. THROUGH DIRECT SERVICE AND COMMUNITY PARTNERSHIPS, FEEDING SAN DIEGO PROVIDES MORE THAN 26 MILLION MEALS EACH YEAR TO CHILDREN, FAMILIES, AND SENIORS IN NEED.

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 $ 77,712,793. including grants of $ 60,791,158.) (Revenue $ 456,335.)
FEEDING SAN DIEGO SERVES PEOPLE FACING HUNGER THROUGH MULTIPLE PROGRAMS, EACH FOCUSING ON A DISTINCT POPULATION, TO SUPPORT AN OVERARCHING VISION OF A HUNGER-FREE AND HEALTHY SAN DIEGO.

FEEDING FAMILIES INITIATIVE: FEEDING SAN DIEGO PROVIDES HEALTHY MEALS TO FAMILIES ACROSS THE COUNTY THROUGH DIRECT-TO-CLIENT DISTRIBUTIONS AND PARTNER AGENCIES WHO OPERATE THEIR OWN SOUP KITCHENS, FOOD PANTRIES, AND HUNGER-RELIEF PROGRAMS.

FEEDING KIDS INITIATIVE: FEEDING SAN DIEGO SERVES CHILDREN, YOUTH, AND THEIR FAMILIES FACING HUNGER THROUGH A VARIETY OF DISTRIBUTIONS AT THEIR SCHOOLS, AFTERSCHOOL ACTIVITIES, AND SUMMER PROGRAMS.

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 ▶ 77,712,793.

SEE SCHEDULE O FOR CONTINUATION(S)

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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17	X	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

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Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	42		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	100		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**		X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**			X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**			

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	12		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	12		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

X Own website ☐ Another's website X Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

FENDY WOGU - 858-452-3663

9477 WAPLES STREET #100, SAN DIEGO, CA 92121

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAN SHEA	50.00									
CEO				X				265,000.	0.	899.
(2) ROBERT KAMENSKY	50.00									
CHIEF STRATEGY OFFICER						X		154,842.	0.	3,007.
(3) AKIRAH BOYD	50.00									
CONTROLLER THUR DEC 2021						X		109,505.	0.	18,838.
(4) ALEXANDRA COLBRAN	50.00									
DIR OF DEV, INST GIVING & DONOR REL						X		104,776.	0.	11,577.
(5) DANA HENDERSON	50.00									
DIRECTOR OF PROGRAMS						X		101,061.	0.	9,392.
(6) ALICIA ROSENBAUM	45.00									
COO				X				88,160.	0.	17,744.
(7) ANNA GALLICH	50.00									
CONTROLLER JAN '22 - SEPT '22				X				0.	0.	0.
(8) GWENDOLYN SONTHEIM	1.50									
CHAIRMAN		X		X				0.	0.	0.
(9) EUGENE CHEN	1.00									
SECRETARY		X		X				0.	0.	0.
(10) HANEY HONG	1.00									
TREASURER/INTERIM CFO THRU JULY 2021		X		X				0.	0.	0.
(11) JODI UNGRODT	1.00									
DIRECTOR		X						0.	0.	0.
(12) JON BUNETA	1.00									
DIRECTOR		X						0.	0.	0.
(13) TOM TAYLOR	1.00									
DIRECTOR THRU SEPT 2021		X						0.	0.	0.
(14) MARK LORETTA	1.00									
DIRECTOR		X						0.	0.	0.
(15) SAMANTHA BINKLEY	1.00									
DIRECTOR		X						0.	0.	0.
(16) SHARI SAPP	1.00									
DIRECTOR		X						0.	0.	0.
(17) STEVE NETZLEY	1.00									
DIRECTOR		X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JUAN GIL-RAMIREZ DIRECTOR AS OF DEC 2021	1.00	X						0.	0.	0.
(19) BILL KEITEL DIRECTOR AS OF DEC 2021	1.00	X						0.	0.	0.
(20) ERIC HORNSTEN DIRECTOR AS OF JUNE 2022	1.00	X						0.	0.	0.
(21) ALBERTO MIER Y TERAN DIRECTOR AS OF MARCH 2022	1.00	X						0.	0.	0.
1b Subtotal ▶								823,344.	0.	61,457.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								823,344.	0.	61,457.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 5

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
TRUE SENSE 155 COMMERCE DRIVE, FREEDOM, PA 15042	DIRECT MAIL CAMPAIGNS	374,665.
KGC TECHNOLOGIES LLC, 7310 MIRAMAR RD, STE 101, SAN DIEGO, CA 92126	INFORMATION TECHNOLOGY	167,698.
ALLISON GLADER DBA FDG CONSULTING 570 PALOMA COURT, ENCINITAS, CA 92024	CONSULTING ENGINEERING SERVICES	123,497.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 3

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Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,763,974.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	77,102,501.				
	g Noncash contributions included in lines 1a-1f	1g	$ 59,867,532.				
	h **Total.** Add lines 1a-1f ▶			79,866,475.			
Program Service Revenue		**Business Code**					
	2a SUBSIDIES	624200		290,967.	290,967.		
	b SHARED MAINTENANCE FEE	624200		165,368.	165,368.		
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f ▶			456,335.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			9,482.			9,482.
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss) ▶						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a	0.				
	b Less: cost or other basis and sales expenses	7b	11,610.				
	c Gain or (loss)	7c	-11,610.				
	d Net gain or (loss) ▶			-11,610.			-11,610.
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities ▶						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue		**Business Code**					
	11a OTHER INCOME	624200		14,782.			14,782.
	b WAREHOUSE INCOME	624200		1,827.			1,827.
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d ▶			16,609.			
	12 **Total revenue.** See instructions ▶			80,337,291.	456,335.	0.	14,481.

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	873,648.	873,648.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	59,917,510.	59,917,510.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	383,793.	207,487.	102,656.	73,650.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,286,748.	2,320,494.	1,139,944.	826,310.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	86,736.	45,710.	25,840.	15,186.
9 Other employee benefits	500,624.	263,831.	149,144.	87,649.
10 Payroll taxes	367,228.	198,787.	97,654.	70,787.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	68,873.		68,873.	
d Lobbying	66,000.			66,000.
e Professional fundraising services. See Part IV, line 17	402,839.			402,839.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	940,031.	243,958.	622,593.	73,480.
12 Advertising and promotion	889,855.			889,855.
13 Office expenses	375,087.	203,857.	10,915.	160,315.
14 Information technology	136,620.	55,840.	5,415.	75,365.
15 Royalties				
16 Occupancy	1,224,934.	992,196.	122,494.	110,244.
17 Travel	200,507.	198,825.	7.	1,675.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	18,816.	2,169.	15,969.	678.
20 Interest	5,211.		5,211.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	575,055.		575,055.	
23 Insurance	68,591.	60,663.	4,173.	3,755.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FOOD PROCUREMENT	11,105,631.	11,105,631.		
b TRANSPORTATION/FREIGHT	573,213.	573,213.		
c EQUIPMENT	291,337.	286,999.	2,214.	2,124.
d BANK FEES/CHARGES	125,833.		30,016.	95,817.
e All other expenses	354,380.	161,975.	116,905.	75,500.
25 **Total functional expenses.** Add lines 1 through 24e	83,839,100.	77,712,793.	3,095,078.	3,031,229.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	14,237,468.	1	895,492.
	2	Savings and temporary cash investments	0.	2	9,536,641.
	3	Pledges and grants receivable, net	1,174,429.	3	1,137,467.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	1,180,846.	8	1,238,807.
	9	Prepaid expenses and deferred charges	269,233.	9	223,493.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 5,865,583.			
	b	Less: accumulated depreciation — 10b: 2,052,395.	2,425,763.	10c	3,813,188.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	135,166.	15	131,459.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	19,422,905.	16	16,976,547.
Liabilities	17	Accounts payable and accrued expenses	1,088,192.	17	2,088,017.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	0.	23	95,369.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	572,150.	25	532,407.
	26	**Total liabilities.** Add lines 17 through 25	1,660,342.	26	2,715,793.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ [X] and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	16,907,746.	27	12,373,075.
	28	Net assets with donor restrictions	854,817.	28	1,887,679.
		Organizations that do not follow FASB ASC 958, check here ▶ [ ] and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	17,762,563.	32	14,260,754.
	33	Total liabilities and net assets/fund balances	19,422,905.	33	16,976,547.

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	80,337,291.
2	Total expenses (must equal Part IX, column (A), line 25)	2	83,839,100.
3	Revenue less expenses. Subtract line 2 from line 1	3	-3,501,809.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	17,762,563.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	14,260,754.

Part XII Financial Statements and Reporting

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

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

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization	Employer identification number
FEEDING SAN DIEGO	26-0457477

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	53,592,487.	50,789,545.	67,219,642.	77,377,920.	79,866,475.	328,846,069.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	53,592,487.	50,789,545.	67,219,642.	77,377,920.	79,866,475.	328,846,069.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						41,394,726.
6 **Public support.** Subtract line 5 from line 4.						287,451,343.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	53,592,487.	50,789,545.	67,219,642.	77,377,920.	79,866,475.	328,846,069.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	892.	2,818.	2,454.	1,318.	9,482.	16,964.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	4,767.	37,185.	3,810.	39,696.	16,609.	102,067.
11 **Total support.** Add lines 7 through 10						328,965,100.

12 Gross receipts from related activities, etc. (see instructions) 12 1,420,142.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) 14 87.38 %

15 Public support percentage from 2020 Schedule A, Part II, line 14 15 85.54 %

16a **33 1/3% support test - 2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test - 2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2020** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

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Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	
2 Enter 0.85 of line 1.	**2**	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	
4 Enter greater of line 2 or line 3.	**4**	
5 Income tax imposed in prior year	**5**	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

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

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

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6	Other distributions (*describe in* **Part VI**). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9	Distributable amount for 2021 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2021**	**(iii) Distributable Amount for 2021**
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER INCOME

2017 AMOUNT: $ 4,767.

2018 AMOUNT: $ 37,185.

2019 AMOUNT: $ 3,810.

2020 AMOUNT: $ 36,556.

2021 AMOUNT: $ 14,782.

WAREHOUSE INCOME

2020 AMOUNT: $ 3,140.

2021 AMOUNT: $ 1,827.

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Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990 or Form 990-PF.**
▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2021

Name of the organization

FEEDING SAN DIEGO

Employer identification number

26-0457477

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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Name of organization: FEEDING SAN DIEGO

Employer identification number: 26-0457477

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CALIFORNIA ASSOCIATION OF FOOD BANKS 1611 TELEGRAPH AVE. SUITE 830 OAKLAND, CA 94612	$ 20,467,252.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
2	ANDREW & WILLIAMSON FRESH PRODUCE 9940 MARCONI DRIVE SAN DIEGO, CA 92154	$ 1,648,151.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
3	ALBERTSONS 1421 MANHATTAN AVE FULLERTON, CA 92831	$ 4,405,102.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
4	TARGET 100 MATHILDA PL SUNNYVALE, CA 94086	$ 2,678,429.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
5	WALMART 300 N SECOND STREET EL CAJON, CA 92026	$ 2,993,994.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
6	SPROUTS 4635 CLAIREMONT DRIVE SAN DIEGO, CA 92117	$ 2,521,227.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

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Name of organization: FEEDING SAN DIEGO

Employer identification number: 26-0457477

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	COSTCO 2345 FENTON PARKWAY SAN DIEGO, CA 92108	$ 3,055,054.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
8	AQUALIA INTERNATIONAL FOUNDATION LTD 1013 FORD RD MINNETONKA, MN 55305	$ 3,000,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9	TRADER JOE'S 1072 CAMINO DEL RIO N SAN DIEGO, CA 92108	$ 1,644,801.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
10	CALFOODS LOGISTICS 3478 BUSKIRK AVENUE STE 242 PLEASANT HILL, CA 92523	$ 3,572,920.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

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Name of organization: FEEDING SAN DIEGO

Employer identification number: 26-0457477

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	FOOD ITEMS	$ 20,467,252.	06/30/22
2	FOOD ITEMS	$ 1,648,151.	06/30/22
3	FOOD ITEMS	$ 4,405,102.	06/30/22
4	FOOD ITEMS	$ 2,678,429.	06/30/22
5	FOOD ITEMS	$ 2,993,994.	06/30/22
6	FOOD ITEMS	$ 2,521,227.	06/30/22

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Name of organization: FEEDING SAN DIEGO

Employer identification number: 26-0457477

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
7	FOOD ITEMS	$ 3,055,054.	06/30/22
9	FOOD ITEMS	$ 1,644,801.	06/30/22
10	FOOD ITEMS	$ 3,572,920.	06/30/22
		$	
		$	
		$	

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Name of organization

FEEDING SAN DIEGO

Employer identification number

26-0457477

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2021

Open to Public Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
FEEDING SAN DIEGO	26-0457477

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures ▶ $

3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-		
i Subtract line 1f from line 1c. If zero or less, enter -0-		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X		
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?	X		66,000.
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			66,000.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

ADVOCACY FOR HUNGER RELIEF EFFORTS AND RELATED ISSUES

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
FEEDING SAN DIEGO

Employer identification number
26-0457477

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

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

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

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

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

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X ▶ $ _____

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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ _____%
b Permanent endowment ▶ _____%
c Term endowment ▶ _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,311,873.	289,957.	1,021,916.
d Equipment		3,685,038.	1,676,445.	2,008,593.
e Other		868,672.	85,993.	782,679.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				3,813,188.

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Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT	95,555.
(3) LEASE INCENTIVE	436,852.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	532,407.

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	80,348,901.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	80,348,901.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	-11,610.		
c	Add lines **4a** and **4b**			4c	-11,610.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	80,337,291.

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

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

1	Total expenses and losses per audited financial statements			1	83,845,499.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	11,610.		
e	Add lines **2a** through **2d**			2e	11,610.
3	Subtract line **2e** from line **1**			3	83,833,889.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	5,211.		
c	Add lines **4a** and **4b**			4c	5,211.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	83,839,100.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION IS RECOGNIZED AS TAX EXEMPT UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND THE CORRESPONDING STATE CODE AND IS CLASSIFIED AS AN ORGANIZATION OTHER THAN A PRIVATE FOUNDATION.

ACCORDINGLY, THERE IS NO PROVISION FOR INCOME TAXES IN THE ACCOMPANYING FINANCIAL STATEMENTS.

THE ORGANIZATION RECOGNIZES THE TAX BENEFIT ASSOCIATED WITH TAX TAKEN FOR TAX RETURN PURPOSES WHEN IT IS MORE LIKELY THAN NOT THAT THE POSITION WILL BE SUSTAINED. THE ORGANIZATION DOES NOT BELIEVE THAT THERE ARE ANY MATERIAL UNCERTAIN TAX POSITIONS, AND ACCORDINGLY, IT HAS NOT RECOGNIZED ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS OR ANY RELATED INTEREST OR PENALTIES.

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Part XIII Supplemental Information *(continued)*

AT JUNE 30, 2022 THE FEDERAL STATUTE OF LIMITATIONS REMAINS OPEN FOR FISCAL YEAR 2019 THROUGH 2022. THE STATUTE OF LIMITATIONS FOR THE STATE INCOME TAX RETURNS REMAINS OPEN FOR THE 2018 THROUGH 2022 FISCAL YEARS.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

LOSS ON DISPOSAL OF PROPERTY AND EQUIPMENT	-11,610.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

LOSS ON DISPOSAL OF PROPERTY AND EQUIPMENT	11,610.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

INTEREST EXPENSE INCLUDED IN FUNCTIONAL EXPENSES	5,211.

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

FEEDING SAN DIEGO

Employer identification number

26-0457477

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	**(iii)** No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
TRUE SENSE - 155 COMMERCE DRIVE, FREEDOM, PA 15042	DIRECT MAIL CAMPAIGNS		X	1,412,094.	402,839.	1,009,255.
Total ▶				1,412,094.	402,839.	1,009,255.

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

CA

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

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes_____ % ☐ No	☐ Yes_____ % ☐ No	☐ Yes_____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

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

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility **13a** %

b An outside facility **13b** %

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

Name ▶

Address ▶

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

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

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

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $ _____

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

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

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Part IV **Supplemental Information** *(continued)*

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SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
FEEDING SAN DIEGO

Employer identification number
26-0457477

Part I General Information on Grants and Assistance

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
RISINGHOPE OUTREACH DBA CROSSROADS OUTREACH FOUNDATION - 359 4TH AVE - SAN DIEGO, CA 92103	81-2601046	501(C)(3)	11,482.	0.			DRY STORAGE UNIT
EQUATION COLLABORATIVE CORP 5671 PALMER WAY SUITE K CARLSBAD, CA 92010	85-4081633	501(C)(3)	64,963.	0.			SUPPORT FOOD ASSISTANCE PROGRAM
FAITH LUTHERAN CHURCH OF VISTA CA 700E BOBIER DRIVE VISTA, CA 92084	23-7056736	CHURCH	9,738.	0.			REFRIGERATOR, FREEZER
FIRST CHRISTIAN CHURCH OF NATIONAL CITY - 1800 E 17TH STREET - NATIONAL CITY, CA 91950	95-2048740	CHURCH	7,623.	0.			CITY SERVICE GRANT
FIRST CHRISTIAN CHURCH OF OCEANSIDE - PO BOX 360 - OCEANSIDE, CA 92049	95-2074879	CHURCH	12,353.	0.			FOOD PANTRY
FOOTHILLS UNITED METHODIST CHURCH 4031 AVOCADO BLVD LA MESA, CA 91941	95-2220885	CHURCH	31,250.	0.			PART-TIME PANTRY DIRECTOR

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... ▶ 21.

3 Enter total number of other organizations listed in the line 1 table ..... ▶

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Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
IMPERIAL VALLEY FOOD BANK PO BOX 4406 ELCENTRO ELCENTRO, CA 92244	33-0633364	501(C)(3)	99,000.	0.			FOOD BANK CONSTRUTION
LIFE CHRISTIAN CENTER INTERNATIONAL MINISTRIES OF SAN DIEGO - 1079 3RD AVENUE B - CHULA VISTA, CA 91911	91-2148201	501(C)(3)	173,480.	0.			SHELVING/SHRINK WRAP/BOX TRUCK
LIVED EXPERIENCES 1106 WHALEY ST OCEANSIDE, CA 92054	84-2389023	501(C)(3)	37,164.	0.			FORKLIFT/PALLET JACK
MASJIDUL TAQWA 2575 IMPERIAL AVE SAN DIEGO, CA 92102	54-2171805	501(C)(3)	9,284.	0.			COOLER/FREEZER/SHELVING
MCALISTER INSTITUTE FOR TREATMENT & EDUCATION, INC - 1400 N JOHNSON AVE 101 - CAJON, CA 92020	95-3140767	501(C)(3)	54,327.	0.			COLD STORAGE
NORTH COUNTY LGBTQ RESOURCE CENTER 3220 MISSION AVE SUITE #2 OCEANSIDE, CA 92058	47-4024144	501(C)(3)	21,246.	0.			RESOURCE CENTER
OCEAN BEACH EMERGENCY FOOD, INC 1984 SUNSET CLIFFS BLVD SAN DIEGO, CA 92107	95-3388563	501(C)(3)	5,500.	0.			REFRIGERATOR/TECHNOLOGY EQUIPMENT
OCEAN VIEW CHURCH SAN DIEGO 2460 PALM AVE SAN DIEGO, CA 92154	95-2910969	CHURCH	11,391.	0.			FORKLIFT REPAIR
SAN DIEGO JOURNEY COMMUNITY CHURCH 8363 CENTER DRIVE LA MESA, CA 91942	33-0549770	CHURCH	5,275.	0.			SHELVING/BENCHES/CARTS

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Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE BETHESDA RECOVERY CENTER 733 SOUTH SANTA FE AVE VISTA, CA 92083	33-0229423	501(C)(3)	52,988.	0.			REFRIGERATED TRUCK/FOOD STORAGE
THE COMMUNITY FOOD CONNECTION PO BOX 720202 POWAY, CA 92172	46-4584038	501(C)(3)	94,261.	0.			REFRIGERATED VAN/CONVEYORS
THE SALVATION ARMY 1301 LAS VILLAS WAY ESCONDIDO, CA 92026	94-1156347	501(C)(3)	8,286.	0.			SUPPORT FOOD ASSISTANCE PROGRAM
THIRD AVENUE CHARITABLE ORGANIZATION - 1420 THIRD AVE - SAN DIEGO, CA 92101	33-0711272	501(C)(3)	18,681.	0.			REFRIGERATORS/PANTRY SUPPORT
TRICITY PANTRY 165 EUCALYPTUS AVE VISTA, CA 92084	86-1279897	501(C)(3)	109,417.	0.			REFRIGERATED VAN/VAN WRAP
TRINITY EVANGELICAL LUTHERAN CHURCH - 7210 LISBON STREET - SAN DIEGO, CA 92114	95-6006683	CHURCH	8,409.	0.			COOLER/FREEZER/SHELVING/TABLES

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
COMMUNITY FOOD ASSISTANCE	0	0.	59,888,177.	FEEDING AMERICA VALUATION REPORT	FOOD
COMMUNITY NEEDS ASSISTANCE	300	0.	29,333.	FAIR VALUE	GROCERY & GAS CARDS

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

PART I, LINE 2:

FEEDING SAN DIEGO PARTNERS WITH VARIOUS AGENCIES, SCHOOLS, AND COMMUNITIES

TO PROVIDE NUTRITIOUS FOOD AND MEALS TO INDIVIUDALS AND FAMILIES IN NEED.

AFTER FOOD IS DISTRIBUTED, NO FURTHER MONITORING IS CONSIDERED NECESSARY.

METHOD OF VALUATION

FOOD DISTRIBUTIONS FOR THE YEAR ENDED JUNE 30, 2022, WERE VALUED AT

$1.92 PER POUND BASED ON AN ANNUAL COST STUDY CONDUCTED FOR FEEDING

AMERICA'S NATIONAL OFFICE.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

FEEDING SAN DIEGO

Employer identification number

26-0457477

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee	☒ Written employment contract		
	☐ Independent compensation consultant	☒ Compensation survey or study		
	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		X
b	Any related organization?	**5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization?	**6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	**7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

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Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
(1) DAN SHEA	(i)	265,000.	0.	0.	0.	899.	265,899.	0.
CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ROBERT KAMENSKY	(i)	154,842.	0.	0.	1,400.	1,607.	157,849.	0.
CHIEF STRATEGY OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
	(ii)							

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Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
FEEDING SAN DIEGO

Employer identification number
26-0457477

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory	X		59,867,532.	FEEDING AMERICA VALUE
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ ( )				
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	0

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

SCHEDULE M, PART I, COLUMN (B):

NONCASH CONTRIBUTIONS OF FOOD ITEMS WERE VALUED AT $1.92 PER POUND

BASED ON AN ANNUAL COST STUDY CONDUCTED FOR FEEDING AMERICA'S NATIONAL

OFFICE. A TOTAL OF 31,181,006 POUNDS OF DONATED FOOD ITEMS WERE

RECEIVED DURING FISCAL YEAR ENDED JUNE 30, 2022.

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SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
FEEDING SAN DIEGO

Employer identification number
26-0457477

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FEEDING SAN DIEGO IS ON A MISSION TO CONNECT EVERY PERSON FACING HUNGER WITH NUTRITIOUS MEALS BY MAXIMIZING FOOD RESCUE. THROUGH DIRECT SERVICE AND COMMUNITY PARTNERSHIPS, FEEDING SAN DIEGO PROVIDES MORE THAN 26 MILLION MEALS EACH YEAR TO CHILDREN, FAMILIES, AND SENIORS IN NEED.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

FEEDING HEROES INITIATIVE: FEEDING SAN DIEGO PROVIDES NUTRITIOUS FOOD TO ACTIVE-DUTY MILITARY AND VETERAN HOUSEHOLDS FACING HUNGER THROUGH COMMUNITY PARTNER DISTRIBUTIONS AND DIRECT-TO-CLIENT PROGRAMS.

FEEDING SENIORS INITIATIVE: FEEDING SAN DIEGO SERVES SENIORS THROUGH DISTRIBUTIONS AT DIRECT SERVICE SITES, SENIOR-HOUSING COMPLEXES, PARTNER AGENCIES, AND A MEAL-DELIVERY PARTNERSHIP WITH MEALS ON WHEELS.

IN ADDITION TO DIRECT SERVICE AND COMMUNITY PARTNERSHIPS, FEEDING SAN DIEGO OPERATES A VARIETY OF OUTREACH PROGRAMS TO HELP VULNERABLE PEOPLE FACING HUNGER TO ACCESS FOOD ASSISTANCE AND PUBLIC BENEFITS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE 990 IS PREPARED BY AN OUTSIDE ACCOUNTING FIRM AND WAS REVIEWED BY THE ORGANIZATION'S CEO AND CONTROLLER PRIOR TO BEING FILED WITH THE IRS. IF THERE IS ADEQUATE TIME, A COPY IS DISTRIBUTED TO THE AUDIT COMMITTEE AND BOARD MEMBERS FOR REVIEW BEFORE FILING; OTHERWISE, THEY WILL BE PROVIDED A COPY AT THE TIME THE ORGANIZATION FILES ITS 990 WITH THE IRS.

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Name of the organization	Employer identification number
FEEDING SAN DIEGO	26-0457477

FORM 990, PART VI, SECTION B, LINE 12C:

FEEDING AMERICA SAN DIEGO REVIEWS THE CONFLICT OF INTEREST POLICY IN DETAIL WITH EACH NEW HIRE. ANYONE WHO FEELS THEY ARE WITNESS TO ANY CONFLICTS ARE DIRECTED TO ANY OF THE FOLLOWING: SUPERVISOR, HUMAN RESOURCES, OR THE EXECUTIVE DIRECTOR TO DISCUSS ANY CONCERNS. A REVIEW OF ANY TOPICS ARE PREPARED BY 2 KEY EMPLOYEES. ANY FINDINGS ARE THEN ADDRESSED WITH THE INDIVIDUAL OR THE STAFF AS A WHOLE IF THE SITUATION NEED. POLICIES MAY BE DEVELOPED OR REVISED TO ENSURE THAT CONFLICTS ARE NOT REPEATED.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

THE POSITION OF CEO IS DETERMINED BY THE BOARD OF DIRECTORS BY INDEPENDENT VOTE. THE SALARY IS RECOMMENDED BY THE COMPENSATION COMMITTEE AND APPROVED BY VOTE BY THE BOARD OF DIRECTORS.

COMPENSATION REVIEW & APPROVAL PROCESS - OFFICERS & KEY EMPLOYEES

THE BOARD OF DIRECTORS IS REQUIRED TO REVIEW THE COMPENSATION, EVALUATE AND DOCUMENT THAT IT IS FAIR AND REASONABLE.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES IT'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

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TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING
JUNE 30, 2022

PREPARED FOR:

FEEDING SAN DIEGO
9477 WAPLES STREET #100
SAN DIEGO, CA 92121

PREPARED BY:

CBIZ MHM, LLC
4722 N 24TH ST, STE 300
PHOENIX, AZ 85016

TO BE SIGNED AND DATED BY:

NOT APPLICABLE

AMOUNT OF TAX:

TOTAL TAX	$	0
LESS: PAYMENTS AND CREDITS	$	0
PLUS: OTHER AMOUNT	$	0
PLUS: INTEREST AND PENALTIES	$	0
NO PAYMENT IS REQUIRED	$	

OVERPAYMENT:

CREDITED TO YOUR ESTIMATED TAX	$	0
OTHER AMOUNT	$	0
REFUNDED TO YOU	$	0

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE FTB, PLEASE CONTACT OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE FTB. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE FTB.

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

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022

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2021**

California e-file Return Authorization for Exempt Organizations

FORM **8453-EO**

Exempt Organization name	Identifying number
FEEDING SAN DIEGO	26-0457477

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	80,348,901
2	Total gross income (Form 199, line 8)	2	80,337,291
3	Total expenses and disbursements (Form 199, line 9)	3	83,839,100

Part II Settle Your Account Electronically for Taxable Year 2021

4 ☐ Electronic funds withdrawal **4a** Amount **4b** Withdrawal date (mm/dd/yyyy)

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____

6 Account number **7** Type of account: ☐ Checking ☐ Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2021 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here ▶ _____ (Signature of officer) _____ (Date) ▶ CEO (Title)

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2021 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign

ERO's signature ▶ CBIZ MHM, LLC | Date | Check if also paid preparer X | Check if self-employed ☐ | ERO's PTIN P01247587

Firm's name (or yours if self-employed) and address ▶ CBIZ MHM, LLC
4722 N 24TH ST, STE 300
PHOENIX, AZ

Firm's FEIN 34-1884125

ZIP code 85016

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign

Paid preparer's signature ▶ | Date | Check if self-employed ☐ | Paid preparer's PTIN

Firm's name (or yours if self-employed) and address ▶

Firm's FEIN

ZIP code

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TAXABLE YEAR **2021**

California Exempt Organization Annual Information Return

128941 12-29-21
FORM **199**

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) 07/01/2021 , and ending (mm/dd/yyyy) 06/30/2022 .

Corporation/Organization name	California corporation number
FEEDING SAN DIEGO	2999082
Additional information. See instructions.	FEIN 26-0457477
Street address (suite or room) 9477 WAPLES STREET #100	PMB no.
City SAN DIEGO	State CA / ZIP code 92121
Foreign country name	Foreign province/state/county / Foreign postal code

A First return ..... ☐ Yes ☒ No
B Amended return ..... ● ☐ Yes ☒ No
C IRC Section 4947(a)(1) trust ..... ☐ Yes ☒ No
D Final information return?
● ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) ● _____
E Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other
F Federal return filed? (1) ● ☐ 990T (2) ● ☐ 990PF (3) ● ☐ Sch H (990)
(4) ☒ Other 990 series
G Is this a group filing? See instructions ..... ● ☐ Yes ☒ No
H Is this organization in a group exemption ..... ☐ Yes ☒ No
If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions ..... ● ☐ Yes ☒ No
J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ..... ● ☐ Yes ☒ No
K Is the organization exempt under R&TC Section 23701g? ● ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources $ _____
L Is the organization a limited liability company? ..... ● ☐ Yes ☒ No
M Did the organization file Form 100 or Form 109 to report taxable income? ..... ● ☐ Yes ☒ No
N Is the organization under audit by the IRS or has the IRS audited in a prior year? ..... ● ☐ Yes ☒ No
O Is federal Form 1023/1024 pending? ..... ☐ Yes ☒ No
Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8 ●		1	482,426 00
	2	Gross dues and assessments from members and affiliates ●		2	00
	3	Gross contributions, gifts, grants, and similar amounts received STMT 1 ●		3	79,866,475 00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. STMT 2 **This line must be completed.** If the result is less than $50,000, see General Information B ●		4	80,348,901 00
	5	Cost of goods sold ●	5 00		
	6	Cost or other basis, and sales expenses of assets sold ●	6 11,610 00		
	7	Total costs. Add line 5 and line 6		7	11,610 00
	8	Total gross income. Subtract line 7 from line 4 ●		8	80,337,291 00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18 ●		9	83,839,100 00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 ●		10	-3,501,809 00
Filing Fee	11	Total payments ●		11	00
	12	Use tax. See General Information K ●		12	00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11 ●		13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12 ●		14	00
	15	Penalties and interest. See General Information J		15	00
	16	**Balance due.** Add line 12 and line 15. Then subtract line 11 from the result ◉		16	00

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶	Title	Date	● Telephone
Daniel Shea 7EFDE9D8ECBE44F...	CEO	5/15/2023 | 2:09 CDT	858-452-3663

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	● PTIN
	05/15/23		P01247587
Firm's name (or yours, if self-employed) and address ▶ CBIZ MHM, LLC 4722 N 24TH ST, STE 300 PHOENIX, AZ 85016			● Firm's FEIN 34-1884125 ● Telephone 602-264-6835

May the FTB discuss this return with the preparer shown above? See instructions ..... ● ☒ Yes ☐ No

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Part II **Organizations with gross receipts of more than $50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.**

128951 01-19-22

SEE PART II SUBSTITUTE ATTACHMENT

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1		00
	2	Interest	2		00
	3	Dividends	3		00
	4	Gross rents	4		00
	5	Gross royalties	5		00
	6	Gross amount received from sale of assets (See instructions)	6		00
	7	Other income	7		00
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8		00
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid	9		00
	10	Disbursements to or for members	10		00
	11	Compensation of officers, directors, and trustees	11	0	00
	12	Other salaries and wages	12		00
	13	Interest	13		00
	14	Taxes	14		00
	15	Rents	15		00
	16	Depreciation and depletion (See instructions)	16		00
	17	Other expenses and disbursements	17		00
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18		00

Schedule L **Balance Sheet**

Assets	Beginning of taxable year (a)	Beginning of taxable year (b)	End of taxable year (c)	End of taxable year (d)
1 Cash				
2 Net accounts receivable				
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments				
10 a Depreciable assets				
b Less accumulated depreciation	( )		( )	
11 Land				
12 Other assets				
13 **Total assets**				
Liabilities and net worth				
14 Accounts payable				
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities				
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund				
22 **Total liabilities and net worth**				

Schedule M-1 **Reconciliation of income per books with income per return**

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than $50,000.

1 Net income per books		7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains		9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule		10 Net income per return. Subtract line 9 from line 6	
5 Expenses recorded on books this year not deducted in this return. Attach schedule			
6 Total. Add line 1 through line 5			

FEEDING SAN DIEGO 26-0457477

CA 199 CASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3 STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
AQUALIA INTERNATIONAL FOUNDATION LTD	1013 FORD RD MINNETONKA, MN 55305	06/30/22	3,000,000.
TOTAL INCLUDED ON LINE 3			3,000,000.

CA 199 NONCASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3 STATEMENT 2

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS
CALIFORNIA ASSOCIATION OF FOOD BANKS	1611 TELEGRAPH AVE. SUITE 830 OAKLAND, CA 94612

PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
FOOD ITEMS	06/30/22	20,467,252.	20,467,252.

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS
ANDREW & WILLIAMSON FRESH PRODUCE	9940 MARCONI DRIVE SAN DIEGO, CA 92154

PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
FOOD ITEMS	06/30/22	1,648,151.	1,648,151.

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS
ALBERTSONS	1421 MANHATTAN AVE FULLERTON, CA 92831

PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
FOOD ITEMS	06/30/22	4,405,102.	4,405,102.

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS
TARGET	100 MATHILDA PL SUNNYVALE, CA 94086

PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
FOOD ITEMS	06/30/22	2,678,429.	2,678,429.

FEEDING SAN DIEGO 26-0457477

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS		
WALMART	300 N SECOND STREET EL CAJON, CA 92026		
PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
FOOD ITEMS	06/30/22	2,993,994.	2,993,994.

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS		
SPROUTS	4635 CLAIREMONT DRIVE SAN DIEGO, CA 92117		
PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
FOOD ITEMS	06/30/22	2,521,227.	2,521,227.

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS		
COSTCO	2345 FENTON PARKWAY SAN DIEGO, CA 92108		
PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
FOOD ITEMS	06/30/22	3,055,054.	3,055,054.

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS		
TRADER JOE'S	1072 CAMINO DEL RIO N SAN DIEGO, CA 92108		
PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
FOOD ITEMS	06/30/22	1,644,801.	1,644,801.

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS		
CALFOODS LOGISTICS	3478 BUSKIRK AVENUE STE 242 PLEASANT HILL, CA 92523		
PROPERTY DESCRIPTION	DATE OF GIFT	FMV OF GIFT	TOTAL AMOUNT
FOOD ITEMS	06/30/22	3,572,920.	3,572,920.

TOTAL INCLUDED ON LINE 3	42,986,930.	42,986,930.

girl scouts san diego

March 29, 2024

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

Girl Scouts San Diego
Balboa Campus
1231 Upas Street
San Diego, CA 92103
619-298-8391
sdgirlscouts.org

Escondido Program Center
3050 Las Palmas
Escondido, CA 92025
760-739-8268

North Coastal Service Center
5315 Avenida Encinas, Suite 100
Carlsbad, CA 92008
760-444-9011

Imperial Valley Service Center
1402 W. Pico Ave. #164
El Centro, CA 92243

Dear San Marcos Community Foundation Board,

As the Foundation Relations Officer of Girl Scouts San Diego, I hereby authorize, support, and respectfully submit this grant application for the San Marcos Girl Scout program to the Board of the San Marcos Community Foundation for consideration.

We remain grateful for the San Marcos Community Foundation in the partnership we have shared and look forward to continuing shared goals though supporting programming for youth in the beloved community of San Marcos.

Sincerely,

Tracy Browns
Foundation Relations Officer
Girl Scouts San Diego
tbrowns@sdgirlscouts.org
619-915-0923

Title

Girl Scouts San Diego-Imperial Council Inc. - San Marcos Girl Scout Program

03/29/2024

id. 46061321

by **Tracy Browns** in **San Marcos Community Foundation**
on behalf of **Girl Scouts San Diego**

tbrowns@sdgirlscouts.org

Original Submission

03/29/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Girl Scouts San Diego-Imperial Council Inc. - San Marcos Girl Scout Program
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	San Marcos Girl Scout Program
Project Start Date	4/1/2024
Project End Date	4/1/2025
Date by Which Funds Will Be Expended:	4/1/2025
Total Number of People Served by this Project	109.0
Total Number of People Served by this Project in San Marcos Only	109.0
Grant Amount Requested	4783.5
	Organization Details

Organization Name	Girl Scouts San Diego-Imperial Council Inc.
Organization Street Address	1231 Upas Street
Organization City	San Diego
Organization State	CA
Organization Zip Code	92103
Organization Website	sdgirlscouts.org
Organization's EIN	95-1644585 200 Girl Scouts San Diego 3c6e925a-ec40-4e63-ac2f-93f6d69c21e6 1231 Upas St San Diego CA 92103 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2022-05-10T04:00:00 2022-05-16T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2022-05-09T04:00:00 1947 09
	Contact Information
Contact First Name	Tracy
Contact Last Name	Browns
Contact Title	Foundation Relations Officer
Contact Phone	+16199150923
Contact Email	tbrowns@sdgirlscouts.org
	Project Details

Briefly describe your request for funds.	Girl Scouts San Diego respectfully requests the San Marcos Community Foundation's support for Girl Scout programming in the San Marcos region. The San Marcos Girl Scout program, led by parents and California State University San Marcos volunteers, serves 59 girls and 52 adult volunteers. Meetings are held at San Marcos Elementary and Sunset Park, with participants invited to fall and spring two-day outdoor camping experiences. Girl Scouts San Diego supports coverage of the cost of program training, Livescan Background checks and mandatory reporter training for adults and respectfully requests funding for memberships, girls' uniforms, a small supply budget, and badge budget. The requested funds will support the program's ongoing operation. Currently,4th and 5th grade girls in this program are in the process of earning one of the highest awards in Girl Scouting, the Bronze Award. The Bronze Award is commitment to 20 hours dedicated to the planning and execution of a service project in the local community. Funds will also support this program.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Girl Scouts San Diego is deeply commited to the San Marcos community. Our commitment extends beyond traditional leadership development to foster a sense of well-being in girls, so they are well-rounded individuals poised for success in life and active community members. Our time-tested and well-established infrastructure adapts easily to the needs of girls and meets them where they are in their lives. We are a network of compassionate adult volunteers and staff and now offer Youth Mental Health First Aid training to adults to support youth. Girls are growing up in a period of rapid social and economic change. All girls, despite of circumstances deserve educational enrichment opportunities to discover their unique strengths and passions to thrive. Afterschool programming is foundational in bridging the achievement gap that separates students from high and low-income backgrounds. Girls who participate in the program exhibit strong leadership skills, actively participate in decision-making, earn better grades, and have higher academic aspirations. They often choose careers in underrepresented fields like STEM, law, or business. They are supported by adults in pursuing these goals who enable possibility thinking. The Girl Scout program in San Marcos currently serves 59 girls and 52 adults and is open to more.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	GSSD partners with 117 community partners in SD County and also has a well developed and extensive training partnership for CSUSM college students to learn leadership of Troops for San Marcos youth.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	In 2021, with your support Girl Scouts San Diego and Cal State San Marcos volunteers served 35 girls from San Marcos Elem and La Mirada Academy with virtual Girl Scout Troop meetings and programming.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Since 1917, for more than 100 years in the San Diego region, Girl Scouts San Diego (GSSD) has been a cornerstone for local youth and their families. GSSD serves as the premier leadership organization for girls by delivering the evidence-based Girl Scout Leadership Experience (GSLE). Through engaging in leadership activities, Girl Scouts discover their potential and design their futures. GSSD plays a pivotal role in helping girls cultivate skills that empower them to take the lead in their own lives and thrive. With a membership of approximately 15,000 girls and the support of nearly 9,000 committed adult volunteers, GSSD stands 24,000 strong throughout San Diego and Imperial Counties. The core pillars of Girl Scouting, leadership, outdoor skills, entrepreneurship, and STEM (science, technology, engineering, and math) form the foundation of the diverse and enriching experiences that girls in Girl Scouts actively engage in through Troop membership and meetings, Council and community partner events, day and overnight camp, and community service. At the heart of Girl Scouts is an evidence-based approach to leadership development. The Girl Scout Leadership Experience (GSLE) is the foundation of the program and is developed by the national Girl Scout Research Institute. The Girl Scout Leadership Experience is open to all girls, regardless of circumstance and delivers measurable outcomes in the following areas. · Strong sense of self – Girl Scouts gain confidence in self and ability to form positive identities. · Positive values – Girl Scouts act ethically, honestly, and responsibly, and show concern for others. · Challenge seeking – Girl Scouts take the appropriate risks, try things even if they might fail, and learn from mistakes. · Healthy relationships – Girl Scouts communicate their feelings directly and constructively and resolve conflicts.

· Community solving – Girl Scouts learn to identify problems and create “action plans” to solve them.

In March, 2024 Girl Scouts San Diego launched our 2024-2028 Strategic Plan, our vision and goals for the next three to five years. It is a roadmap to guide our organization as we continue to empower girls, build future leaders, and make a lasting impact in the communities of San Diego and Imperial Valley.

We are proud to continue our mission of building girls of courage, confidence and character, who make the world a better place.

Our vision is to be viewed and valued as the go-to partner for developing and elevating girls and women leaders in San Diego and Imperial Counties. Beyond traditional leadership development, our relevant programs and experiences foster a a sense of well being in girls, so they are well-rounded individuals poised for success in life. Our four strategic initiatives include:

- To elevate inclusion and access to grow impact for girls in the region.

- To partner with communities and organizations, to better leverage these partnerships to provide more robust programming, with a greater emphasis for programming for older girls.

- To support and develop our team of staff and volunteers to enhance the Girl Scout Experience.

- To strengthen the organization and prepare it for the future.

Here are some highlights from the 2022-2023 Girl Scout year.

1,814 girls connected with the beauty and adventure of the great outdoors through our camp programs.

665 girls took action through completing Bronze, Silver and Gold Award projects, our highest awards.

Girl Scout programming continued to inspire, prepare and mobilize Girl Scouts to become leaders of positive change through civic action. The prestigious Medal of Honor was given to Ambassador Girl Scout Nevaeh Henrich for her heroism and sound judgement in an emergency situation to help save her neighbors life, who was experiencing a serious choking incident.

In March of 2024, Girl Scouts San Diego honored 50 Emerging Leader Girl Scouts, pairing them with adult executive mentors at our Cool Women Celebration at the Hilton La Jolla Torrey Pines.

As we continue in the current Girl Scout year, we look to celebrate our adult volunteer members' time, dedication and passion to make the Girl Scout mission possible. Their unwavering commitment, support and mentoring helps girls grow into the leaders and change-makers the world needs.

Please upload any community letters or media in support of this project.

2022_annual_report_compressed_version.pdf

CEO_of_the_Year_-_Carol_Dedrich_Article_SDBJ_2023.docx

Please upload the annual operating budget for your organization.

FY2024_GSSD_Org_Budget_002.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

GSSD_2022_Audited_Financial_Statements.pdf

Please attach the first two pages of your Federal 990.

GIRL_SCOUTS_OF_SAN_DIEGO-IMPERIAL_COUNCIL_INC._TAX_RETURN_ATTACHMENTS_CLIENT_COPY_-_PUBLIC_INSPECTION_COPY_2021.pdf

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Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

San_Marcos_Community_Foundation_Letter_3.29.24.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	4783.5
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	**SMCF Budget Worksheet 2.xlsx**
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Yes, the program will run. Funding for uniforms, camp 2x/yr (at $50/girl) and supplies are financed by parents and Kassie Panian, it is a heavy lift. GSSD assists with membership and program support.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Annual Girl Scout Membership for 59 San Marco Girl Scouts @25/year	*$1,475.00*	
Annual Adult Girl Scout Membership for 52 Adult Volunteers @25/year	1300	
Supply budget of $4 per girl	236	
Set of standard Girl Scout pins and identfying badges for 59, 13.25/set	$781.75	
4 Program Badges per Girl Scout (earned badges) @3 per badge	$708.00	
Daisy Tunic Uniform for 29 Girl Scouts @23/uniform	$667.00	
Brownie Sash Uniform for 30 Girl Scouts @10.50/sash	$397.50	
Total budget for this PROJECT:		

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Kassie Panian	1,000.00	C
Additional Funding Source 2	Parents of Girl Scouts	Up to $175/girl	CD
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

GIRL SCOUTS SAN DIEGO-IMPERIAL COUNCIL, INC.
FY2024 BUDGET

	FY2024 BUDGET
REVENUE:	
Contributions	$ 1,975,500
Other Grant Revenue (forested property)	30,000
Program Revenue	1,964,606
Cookie Product Program, net	8,649,670
Retail Sales, net	310,960
Fall Product Program, net	479,687
Miscellaneous Revenue	26,000
TOTAL REVENUE	**$ 13,436,423**
EXPENSES:	
Salaries/Benefits/PR Taxes	$ 8,939,644
Professional Fees	948,993
Supplies	409,890
Communications & Data Services	156,939
Postage & Shipping	44,049
Occupancy	835,133
Forestry Maintenance	65,000
Insurance	639,007
Equipment Purchase (< $5K)	136,472
Equip & SW Rental/Repair/Maint	581,106
Printing & Distribution	265,218
Transportation	308,772
Conferences, Meetings & Training	238,737
Public Relations and Marketing	34,425
Organization Dues	23,111
Miscellaneous Expense	106,227
Awards & Tokens of Appreciation	82,865
Program/Training Events	12,500
Girl /Adult Assistance	226,659
Non-personnel Expenses	**$ 5,115,103**
TOTAL OPERATING EXPENSES	**$ 14,054,747**
NET OPERATING INCOME/(LOSS)	**$ (618,324)**
Employee Legacy Pension Expense	$ (273,300)
Investment Income (net of losses)	876,000
NON-OPERATING INCOME/(EXPENSES)	**$ 602,700**
INCOME/(LOSS) BEFORE DEPRECIATION	**$ (15,624)**
Depreciation	758,000
NET SURPLUS/(DEFICIT)	**$ (773,624)**

PUBLIC INSPECTION COPY

EXTENDED TO AUGUST 15, 2023

Form **990**

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning OCT 1, 2021 and ending SEP 30, 2022

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

C Name of organization
GIRL SCOUTS, SAN DIEGO-IMPERIAL COUNCIL, INC.

Doing business as GIRL SCOUTS SAN DIEGO

Number and street (or P.O. box if mail is not delivered to street address) 1231 UPAS STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92103

F Name and address of principal officer: CAROL M. DEDRICH
SAME AS C ABOVE

D Employer identification number
95-1644585

E Telephone number (619) 298-8391

G Gross receipts $ 13,603,492.

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.SDGIRLSCOUTS.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1927 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: GSSD BUILDS GIRLS OF COURAGE, CONFIDENCE, AND CHARACTER WHO MAKE THE WORLD A BETTER PLACE.

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 2021 (Part V, line 2a)	5	247
6	Total number of volunteers (estimate if necessary)	6	8895
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)	2,667,669.	1,360,468.
9	Program service revenue (Part VIII, line 2g)	6,607,544.	7,580,706.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	774,416.	737,802.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	345,605.	307,828.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,395,234.	9,986,804.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	30,716.	46,107.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	7,130,382.	7,204,542.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 749,628.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,702,427.	4,427,399.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,863,525.	11,678,048.
19	Revenue less expenses. Subtract line 18 from line 12	-468,291.	-1,691,244.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	34,404,720.	29,907,670.
21	Total liabilities (Part X, line 26)	1,049,500.	1,313,018.
22	Net assets or fund balances. Subtract line 21 from line 20	33,355,220.	28,594,652.

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

▶ CAROL M. DEDRICH, 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
JOLANTA TUCK, CPA	JOLANTA TUCK, CPA	08/11/23	☐	P01340068

Firm's name ▶ COHNREZNICK LLP — Firm's EIN ▶ 22-1478099

Firm's address ▶ 621 CAPITOL MALL, SUITE 2150
SACRAMENTO, CA 95814 — Phone no. 916-442-9100

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the 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 $ 3,956,768. including grants of $ 46,107.) (Revenue $ 344,048.)
GIRL AND VOLUNTEER DEVELOPMENT PROGRAM - SEE SCHEDULE O

4b (Code:) (Expenses $ 482,230. including grants of $) (Revenue $ 6,753,947.)
BUSINESS AND FINANCIAL LITERACY PROGRAM - SEE SCHEDULE O

4c (Code:) (Expenses $ 5,463,824. including grants of $) (Revenue $ 790,539.)
MISSION DELIVERY PROGRAMS: SCIENCE, TECHNOLOGY, ENGINEERING, AND MATH (STEM); OUTDOORS; LIFE SKILLS (GIRL SCOUT GOLD AWARD, GIRL SCOUT SILVER AWARD, GIRL SCOUT BRONZE AWARD); AND ENTREPRENEURSHIP - SEE SCHEDULE O

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

4e Total program service expenses ▶ 9,902,822.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c	X	
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	26		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 247			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	**13a**		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	15		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

MICHAEL DIDDOCK - 619-298-8391
1231 UPAS STREET, SAN DIEGO, CA 92103

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CAROL M. DEDRICH CEO	40.00			X				221,497.	0.	17,709.
(2) STACY MAXA CFAO	40.00			X				144,245.	0.	22,632.
(3) ELIZABETH SHEAHAN CAO	40.00					X		137,789.	0.	11,680.
(4) MICHELLE MULLEN CMDO	40.00					X		111,401.	0.	28,856.
(5) ROSALIND MILLER DIRECTOR OF HUMAN RESOURCES	40.00					X		106,091.	0.	21,782.
(6) ERIC WILLIAMS DIRECTOR OF PROPERTY	40.00					X		104,032.	0.	3,099.
(7) ANGIE LASAGNA (OUTGOING) DIRECTOR	1.00	X						0.	0.	0.
(8) CARMEN VANN (OUTGOING) DIRECTOR	1.00	X						0.	0.	0.
(9) CAROLIN BOTZENHARDT (OUTGOING) DIRECTOR	1.00	X						0.	0.	0.
(10) CLAUDIA SILVA SECRETARY	2.00	X		X				0.	0.	0.
(11) DAWN WELCH DIRECTOR	1.00	X						0.	0.	0.
(12) DIVYA KAKAIYA (OUTGOING) DIRECTOR	1.00	X						0.	0.	0.
(13) ELIZABETH CRISAFI (OUTGOING) DIRECTOR	1.00	X						0.	0.	0.
(14) EMILY REX DIRECTOR	1.00	X						0.	0.	0.
(15) JANICE KURTH DIRECTOR	1.00	X						0.	0.	0.
(16) JENNIFER HERSHMAN DIRECTOR	1.00	X						0.	0.	0.
(17) JOHN LEDFORD TREASURER	2.00	X		X				0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MONICA PIEPENKOTTER	1.00									
DIRECTOR		X						0.	0.	0.
(19) NATASHA BOWMAN	2.00									
VICE CHAIR		X		X				0.	0.	0.
(20) NEVILLE BILLIMORIA	1.00									
DIRECTOR		X						0.	0.	0.
(21) NOLI ZOSA	1.00									
DIRECTOR		X						0.	0.	0.
(22) PEGGY PRICE	1.00									
DIRECTOR		X						0.	0.	0.
(23) RASHMI CHAR (OUTGOING)	1.00									
DIRECTOR		X						0.	0.	0.
(24) RITA DATKO	2.00									
CHAIR		X		X				0.	0.	0.
(25) RON GIANNOTTI	1.00									
DIRECTOR		X						0.	0.	0.
(26) ROXANA KENNEDY (OUTGOING)	1.00									
DIRECTOR		X						0.	0.	0.
1b Subtotal ▶								825,055.	0.	105,758.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								825,055.	0.	105,758.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 6

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
COHNREZNICK LLP, 11452 EL CAMINO REAL STE. 110, SAN DIEGO, CA 92130	PROFESSIONAL ACCOUNTING SERVICES	100,895.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 1

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) SUZANNE FRONTZ	1.00									
DIRECTOR		X						0.	0.	0.
(28) TRISHA ZULIC	1.00									
DIRECTOR		X						0.	0.	0.

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	20,000.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,340,468.				
	g Noncash contributions included in lines 1a-1f	1g	$ 47,780.				
	h **Total.** Add lines 1a-1f			1,360,468.			
Program Service Revenue		Business Code					
	2a ENTREPRENEURIAL PROGRAM (COOKIES)	900099		6,269,746.	6,269,746.		
	b CAMP, STEM, AND PROGRAMS	900099		826,760.	826,760.		
	c ENTREPRENEURIAL PROGRAM (FALL PRO	900099		484,200.	484,200.		
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			7,580,706.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			627,353.			627,353.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a	3,270,290.				
	b Less: cost or other basis and sales expenses	7b	3,159,841.				
	c Gain or (loss)	7c	110,449.				
	d Net gain or (loss)			110,449.			110,449.
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a	721,094.				
	b Less: cost of goods sold	10b	456,847.				
	c Net income or (loss) from sales of inventory			264,247.	264,247.		
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue	900099		43,581.	43,581.		
	e **Total.** Add lines 11a-11d			43,581.			
	12 **Total revenue.** See instructions			9,986,804.	7,888,534.	0.	737,802.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	46,107.	46,107.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	469,597.	57,967.	266,713.	144,917.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,325,234.	4,855,257.	181,963.	288,014.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	424,261.	356,121.	35,305.	32,835.
9 Other employee benefits	492,817.	436,912.	23,321.	32,584.
10 Payroll taxes	492,633.	413,512.	40,995.	38,126.
11 Fees for services (nonemployees):				
a Management				
b Legal	60,762.		60,762.	
c Accounting	72,535.		72,535.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	31,845.		31,845.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	527,750.	457,005.	37,815.	32,930.
12 Advertising and promotion	64,787.	61,771.	1,691.	1,325.
13 Office expenses	495,519.	419,688.	8,129.	67,702.
14 Information technology				
15 Royalties				
16 Occupancy	814,207.	785,325.	18,294.	10,588.
17 Travel	156,886.	149,562.	3,605.	3,719.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	101,582.	90,940.	1,805.	8,837.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	748,849.	725,589.	12,687.	10,573.
23 Insurance	541,773.	365,170.	176,550.	53.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a EQUIPMENT RENT & MAINT	557,858.	471,129.	37,384.	49,345.
b AWARDS & APPRECIATION	67,752.	45,671.	122.	21,959.
c FORESTRY MAINTENANCE	56,224.	56,224.		
d PROGRAM SUPPORT	55,074.	55,074.		
e All other expenses	73,996.	53,798.	14,077.	6,121.
25 **Total functional expenses.** Add lines 1 through 24e	11,678,048.	9,902,822.	1,025,598.	749,628.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		5,896,584.	1	1,500,549.
	2	Savings and temporary cash investments		1,734,028.	2	3,050,349.
	3	Pledges and grants receivable, net		27,720.	3	57,500.
	4	Accounts receivable, net		40,572.	4	22,000.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		398,115.	8	340,906.
	9	Prepaid expenses and deferred charges		429,254.	9	618,625.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 24,189,253.			
	b	Less: accumulated depreciation	10b 13,063,302.	10,510,756.	10c	11,125,951.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11		15,367,691.	13	13,191,790.
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		34,404,720.	16	29,907,670.
Liabilities	17	Accounts payable and accrued expenses		933,890.	17	1,296,442.
	18	Grants payable			18	
	19	Deferred revenue		96,404.	19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		19,206.	25	16,576.
	26	**Total liabilities.** Add lines 17 through 25		1,049,500.	26	1,313,018.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☒ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		32,268,016.	27	28,055,023.
	28	Net assets with donor restrictions		1,087,204.	28	539,629.
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		33,355,220.	32	28,594,652.
	33	Total liabilities and net assets/fund balances		34,404,720.	33	29,907,670.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,986,804.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,678,048.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,691,244.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	33,355,220.
5	Net unrealized gains (losses) on investments	5	-3,069,324.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	28,594,652.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization	Employer identification number
GIRL SCOUTS, SAN DIEGO-IMPERIAL COUNCIL, INC.	95-1644585

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2020 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

b **33 1/3% support test - 2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

17a **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **10% -facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▶ ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	823,652.	1233213.	2084563.	2667669.	1477053.	8286150.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	16630550.	18113397.	17048962.	12532220.	13823578.	78148707.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	17454202.	19346610.	19133525.	15199889.	15300631.	86434857.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	62,514.	54,688.	44,961.	54,135.	75,470.	291,768.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b	62,514.	54,688.	44,961.	54,135.	75,470.	291,768.
8 **Public support.** (Subtract line 7c from line 6.)						86143089.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6	17454202.	19346610.	19133525.	15199889.	15300631.	86434857.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	208,328.	488,686.	400,032.	441,351.	627,353.	2165750.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	208,328.	488,686.	400,032.	441,351.	627,353.	2165750.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	287,980.	210,204.	73,520.	138,053.	43,581.	753,338.
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	17950510.	20045500.	19607077.	15779293.	15971565.	89353945.

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	96.41 %
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	96.56 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	2.42 %
18 Investment income percentage from **2020** Schedule A, Part III, line 17	18	2.03 %

19a **33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

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

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

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 Other distributions (*describe in* **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2021 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2021**	**(iii) Distributable Amount for 2021**
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

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

SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS INCOME

2017 AMOUNT: $ 55,321.

2018 AMOUNT: $ 82,235.

2019 AMOUNT: $ 73,520.

2020 AMOUNT: $ 138,053.

2021 AMOUNT: $ 43,581.

GROSS INCOME FROM FUNDRAISING EVENTS

2017 AMOUNT: $ 232,659.

2018 AMOUNT: $ 127,969.

PART III, COLUMN (A):

COLUMN (A) REFLECTS A SHORT YEAR BEGINNING 1/1/2018 AND ENDING 9/30/2018 DUE TO AN ACCOUNTING PERIOD CHANGE.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization GIRL SCOUTS, SAN DIEGO-IMPERIAL COUNCIL, INC.

Employer identification number 95-1644585

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

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

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

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

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

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	339,978.	287,369.	271,814.	278,158.	4,052,002.
b Contributions	10,000.				
c Net investment earnings, gains, and losses	-49,001.	62,319.	25,463.	6,499.	79,529.
d Grants or scholarships					
e Other expenditures for facilities and programs	6,027.	9,710.	9,908.	12,843.	3,852,651.
f Administrative expenses					722.
g End of year balance	294,950.	339,978.	287,369.	271,814.	278,158.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ _____%
b Permanent endowment ▶ 100 %
c Term endowment ▶ _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)	X	
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		502,487.		502,487.
b Buildings		11,690,390.	6,532,752.	5,157,638.
c Leasehold improvements		9,233,642.	5,209,443.	4,024,199.
d Equipment		2,087,280.	1,321,107.	766,173.
e Other		675,454.		675,454.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				11,125,951.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) MONEY MARKET, FIXED		
(2) INCOME	4,876,021.	END-OF-YEAR MARKET VALUE
(3) MUTUAL FUNDS	900,028.	END-OF-YEAR MARKET VALUE
(4) EQUITIES	7,300,291.	END-OF-YEAR MARKET VALUE
(5) UNITRUST ASSETS	115,450.	END-OF-YEAR MARKET VALUE
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶	13,191,790.	

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT	16,576.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	16,576.

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	6,602,428.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-3,069,324.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	-3,069,324.
3	Subtract line **2e** from line **1**			3	9,671,752.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	31,845.		
b	Other (Describe in Part XIII.)	4b	283,207.		
c	Add lines **4a** and **4b**			4c	315,052.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	9,986,804.

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

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

1	Total expenses and losses per audited financial statements			1	11,362,996.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	11,362,996.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	31,845.		
b	Other (Describe in Part XIII.)	4b	283,207.		
c	Add lines **4a** and **4b**			4c	315,052.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	11,678,048.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION IS A CALIFORNIA NOT-FOR-PROFIT CORPORATION EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND CALIFORNIA REVENUE AND TAX CODE 23701(D). HOWEVER, CERTAIN OPERATIONS OF THE ORGANIZATION MAY QUALIFY AS UNRELATED BUSINESS TAXABLE INCOME AND, TO THE EXTENT THAT THESE OPERATIONS GENERATE INCOME, THEY WILL BE SUBJECT TO FEDERAL AND STATE TAXES. DURING THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021, RESPECTIVELY, THERE WAS NO UNRELATED BUSINESS INCOME FOR THE ORGANIZATION.

THE ORGANIZATION'S FEDERAL AND STATE INFORMATION RETURNS PRIOR TO FISCAL YEAR 2019 ARE CLOSED AND MANAGEMENT CONTINUALLY EVALUATES EXPIRING

Part XIII Supplemental Information *(continued)*

STATUTES OF LIMITATIONS, AUDITS, PROPOSED SETTLEMENTS, CHANGES IN TAX LAW AND NEW AUTHORITATIVE RULINGS.

THE ORGANIZATION RECOGNIZES INTEREST AND PENALTIES ASSOCIATED WITH TAX MATTERS AS PART OF MANAGEMENT AND GENERAL EXPENSES AND INCLUDES ACCRUED INTEREST AND PENALTIES IN ACCRUED EXPENSES IN THE STATEMENT OF FINANCIAL POSITION. THERE WERE NO INTEREST OR PENALTIES FOR THE YEARS ENDING SEPTEMBER 30, 2022 AND 2021.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

EMPLOYEE PENSION EXPENSE REPORTED ON FORM 990, PT IX, STMT OF FUNCTIONAL EXP 283,207.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

EMPLOYEE PENSION EXPENSE REPORTED ON FORM 990, PT IX, STMT OF FUNCTIONAL EXP 283,207.

SCH D, PART V, ENDOWMENT FUNDS, COLUMN (E)

COLUMN (E) REFLECTS A SHORT YEAR BEGINNING 1/1/18 AND ENDING 9/30/2018 DUE TO AN ACCOUNTING PERIOD CHANGE.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization GIRL SCOUTS, SAN DIEGO-IMPERIAL COUNCIL, INC.

Employer identification number 95-1644585

Part I General Information on Grants and Assistance

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

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

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

1 (a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section (if applicable)	**(d)** Amount of cash grant	**(e)** Amount of noncash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of noncash assistance	**(h)** Purpose of grant or assistance

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

3 Enter total number of other organizations listed in the line 1 table ..... ▶

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
VOLUNTEER SUPPORT	506	8,820.	0.		
GIRL SUPPORT	1310	37,287.	0.		

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

PART I, LINE 2:

GSSD PROVIDES FINANCIAL ASSISTANCE TO VOLUNTEERS AND GIRLS WHO ARE UNABLE TO AFFORD GIRL SCOUT PROGRAMS OR GSUSA MEMBERSHIP FEES. THE ASSISTANCE OFFSETS THE COSTS AND IS NOT GRANTED DIRECTLY TO THE FAMILIES. FINANCIAL ASSISTANCE IS CAREFULLY CONSIDERED BASED ON NEED AND GRANTED REGARDLESS OF RACE, COLOR, ETHNICITY, CREED, NATIONAL ORIGIN, SOCIOECONOMIC STATUS, OR DISABILITY. THE AMOUNT OF FINANCIAL ASSISTANCE OFFERED IS BASED ON AVAILABLE FUNDS IN THE ANNUAL FINANCIAL ASSISTANCE BUDGET.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: GIRL SCOUTS, SAN DIEGO-IMPERIAL COUNCIL, INC.

Employer identification number: 95-1644585

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☒ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☒ Compensation survey or study		
	☒ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		X
b	Any related organization?	**5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization?	**6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	**7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) CAROL M. DEDRICH	(i)	215,909.	0.	5,588.	6,633.	11,076.	239,206.	0.
CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) STACY MAXA	(i)	143,922.	0.	323.	4,596.	18,036.	166,877.	0.
CFAO	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: GIRL SCOUTS, SAN DIEGO-IMPERIAL COUNCIL, INC.

Employer identification number: 95-1644585

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods	X		4,325.	FMV
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	2	10,355.	FMV
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (FLIGHT VOUCHE)	X	1	30,000.	FMV
26	Other ▶ (THEATRE TICKE)	X	1	3,000.	FMV
27	Other ▶ (GIFT CARDS/CE)	X	1	100.	FMV
28	Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a	X	
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

SCHEDULE M, LINE 32B:

GIRL SCOUTS, SAN DIEGO-IMPERIAL COUNCIL, INC. ("GSSD") USES AN ORGANIZATION TO ACCEPT VEHICLES OR OTHER PROPERTY DONATIONS MADE TO GSSD. SUBSEQUENTLY, THE DONATIONS ARE LIQUIDATED, AND A PORTION THEREOF IS SENT TO GSSD.

FORM 990, PART III, LINE 1, ORGANIZATION'S MISSION:

AS PART OF THE PREMIER GIRL LEADERSHIP DEVELOPMENT ORGANIZATION IN THE COUNTRY AND THE UNDISPUTED EXPERT ON GIRLS, GIRL SCOUTS HAS, FOR OVER 100 YEARS, PREPARED GIRLS TO SUCCESSFULLY FACE LIFE CHALLENGES FROM THE WILDERNESS TO THE BOARDROOM WITH COURAGE, CONFIDENCE, AND CHARACTER. GIRL SCOUTS DELIVERS EXCEPTIONAL EXPERIENCES FOR GIRLS IN THESE FOUR PROGRAM AREAS: STEM (SCIENCE, TECHNOLOGY, ENGINEERING, AND MATH), THE OUTDOORS, ENTREPRENEURSHIP, AND LIFE SKILLS. WITH THE HELP OF APPROXIMATELY 8,900 ADULTS AND IN COLLABORATION WITH SCHOOLS, NONPROFIT ORGANIZATIONS, AND COMMUNITY PARTNERS, GIRL SCOUTS SAN DIEGO (GSSD) SERVES NEARLY 14,000 GIRLS IN GRADES K-12 THROUGHOUT SAN DIEGO AND IMPERIAL COUNTIES. GSSD RELIES ON VOLUNTEERS TO ADVANCE THE MISSION, INCLUDING ALUMNAE, WOMEN WHO GREW UP AS GIRL SCOUTS AND ARE ROLE MODELS TO GIRLS WHO WILL BE THE NEXT GENERATION OF LEADERS.

SERVING GIRLS FOR MORE THAN 100 YEARS, GIRL SCOUTS CONTINUES TO STAY RELEVANT AND VITAL TO THE NEEDS OF SOCIETY BY EMPOWERING GIRLS AND YOUNG WOMEN THROUGH ITS PROVEN EFFECTIVE PROGRAMS DELIVERED IN AN ALL-GIRL, GIRL-LED ENVIRONMENT. WHETHER IT'S AN OUTDOOR ADVENTURE, EXPLORING SCIENCE AND TECHNOLOGY, OR MAKING THE WORLD A BETTER PLACE WHILE HAVING FUN WITH FRIENDS, GIRLS ARE PREPARING FOR A LIFETIME OF LEADERSHIP, ADVENTURE, AND SUCCESS. GIRL SCOUTS STAFF AND VOLUNTEERS CREATE SAFE OPPORTUNITIES FOR GIRLS TO CONNECT WITH THEIR SISTER GIRL SCOUTS AND PARTICIPATE IN FUN, ENGAGING TROOP ACTIVITIES. GSSD ACTIVELY PARTICIPATES WITH 110 OTHER COUNCILS ACROSS THE COUNTRY IN THE NATIONAL STEM (SCIENCE, TECHNOLOGY, ENGINEERING, AND MATH) PLEDGE TO INSPIRE THE

Name of the organization GIRL SCOUTS, SAN DIEGO-IMPERIAL COUNCIL, INC.

Employer identification number 95-1644585

NEXT GENERATION OF STEM LEADERS AND ADD 2.5 MILLION GIRLS TO THE STEM PIPELINE BY 2025. THIS CAMPAIGN IS DEDICATED TO TRANSFORMING THE LEADERSHIP LANDSCAPE AND BREAKING DOWN THE BARRIERS THAT HINDER GIRLS AND WOMEN FROM ACHIEVING SUCCESS IN THE STEM FIELDS.

GSSD ANNUALLY HONORS AND CELEBRATES WOMEN, WHO ARE INFLUENTIAL LEADERS, AND EMERGING LEADER GIRL SCOUTS AT OUR COOL WOMEN CELEBRATION. EMERGING LEADER GIRL SCOUTS ARE TEENS WHO EMBODY THE MISSION AND PROMISE OF GIRL SCOUTS TO MAKE THE WORLD A BETTER PLACE AND EXEMPLIFY THE HIGHEST CALIBER OF LEADERSHIP, COURAGE, CONFIDENCE, AND CHARACTER. THE EVENT IS MORE THAN A LUNCHEON. THE WOMEN (MANY WHO GREW UP AS GIRL SCOUTS) AND GIRLS PARTICIPATE IN NETWORKING AND MENTORING SESSIONS, AND THE GIRLS HAVE AN OPPORTUNITY TO MEET WITH EXECUTIVES FROM MANY ORGANIZATIONS.

OUR 2022 GOLD AWARD CEREMONY CELEBRATED 82 GOLD AWARD GIRL SCOUTS. GIRL SCOUTS WHO EARN THE GOLD AWARD NOT ONLY CHANGE THE WORLD FOR THE BETTER, THEY CHANGE IT FOR GOOD. THE GIRL SCOUT GOLD AWARD, KNOWN AS THE MARK OF THE TRULY REMARKABLE, IS THE HIGHEST AWARD A GIRL SCOUT CAN EARN. ONCE ACHIEVED, IT SHOWS COLLEGES, EMPLOYERS, AND THE COMMUNITY THAT GIRLS ARE OUT THERE CHANGING THE WORLD. GOLD AWARD GIRL SCOUTS ARE IMPRESSIVE TO COLLEGES, UNIVERSITIES, AND EMPLOYERS-INCLUDING THE MILITARY, WHICH ENABLES GOLD AWARD GIRL SCOUTS TO ENLIST AT A HIGHER PAY GRADE. EARNED BY LESS THAN SIX PERCENT OF GIRL SCOUTS ANNUALLY, IT REQUIRES GIRLS TO DEMONSTRATE THEIR LEADERSHIP ABILITIES BY CREATING SUSTAINABLE PROJECTS THAT ADDRESS AND IMPACT LOCAL AND GLOBAL ISSUES. EARNING THE AWARD IS OFTEN A MULTI-YEAR PROCESS, WHICH INCLUDES PROVIDING MORE THAN 80 HOURS OF COMMUNITY SERVICE, EDUCATION, AND ADVOCACY.

Name of the organization GIRL SCOUTS, SAN DIEGO-IMPERIAL COUNCIL, INC.

Employer identification number 95-1644585

GIRL SCOUTS HAS ENGAGED AND INSPIRED GENERATIONS OF LEADERS. GIRL SCOUTS' TRIED AND PROVEN PROGRAMS HAVE DEVELOPED THE LEADERSHIP SKILLS OF MORE THAN 50 MILLION WOMEN WHO HAVE GONE ON TO SHAPE THE COURSE OF OUR NATION'S HISTORY. IN ADDITION TO SHATTERING BARRIERS AND TRANSFORMING CULTURE, WOMEN SUCH AS MADELEINE ALBRIGHT, LAURA BUSH, HILLARY RODHAM CLINTON, MELINDA GATES, BARBARA WALTERS, KATIE COURIC, VENUS WILLIAMS, JACKIE JOYNER-KERSEE, AND SHERYL CROW HAVE PROUDLY WORN THE GIRL SCOUT TREFOIL. GSSD CONTINUES IN THIS GRAND TRADITION, PROVIDING GIRLS AND YOUNG WOMEN WITH THE VALUES, LIFE SKILLS, AND TOOLS THEY NEED TO DISCOVER WHO THEY CAN BE, WHAT THEY CAN DO, AND HOW THEY CAN CHANGE THE WORLD.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

GIRL AND VOLUNTEER DEVELOPMENT PROGRAM: ENHANCING AND INCREASING GIRL AND VOLUNTEER ENGAGEMENT ARE TOP PRIORITIES TO DELIVERING AND ACHIEVING THE GIRL SCOUT MISSION.

GIRL DEVELOPMENT: GIRL SCOUTS FOCUSES ON DELIVERING LEADERSHIP DEVELOPMENT PROGRAMS TO GIRLS IN GRADES K-12 THROUGHOUT SAN DIEGO AND IMPERIAL COUNTIES REGARDLESS OF THEIR SOCIAL, RELIGIOUS, ETHNIC, OR FINANCIAL BACKGROUNDS. THESE TIME-TESTED METHODS AND RESEARCH-BACKED PROGRAMS MAKE UP THE GIRL SCOUT LEADERSHIP EXPERIENCE AND PREPARE EVERY GIRL TO TAKE THE LEAD IN HER LIFE AND IN THE WORLD. GIRLS DEVELOP VALUABLE LIFE SKILLS AND LEARN TO BE CONFIDENT, DETERMINED, COLLABORATIVE, AND RESILIENT. GSSD DEVELOPS GIRL PROGRAMS (TAILORED TO THE AGE LEVEL OF THE GIRLS) TO HELP GIRLS IDENTIFY AND RESOLVE NEEDS IN

THEIR COMMUNITY, AS WELL AS VOLUNTEER TRAINING TO EMPOWER TRUSTED ADULTS TO DELIVER THE PROGRAMS IN A SAFE, GIRL-LED ENVIRONMENT.

WHILE CONTINUING TO ENHANCE PROGRAMS AND SERVICES THROUGHOUT OUR REGION, GSSD IS FOCUSED ON REACHING UNDERSERVED COMMUNITIES. APPROXIMATELY FORTY PERCENT OF OUR LOCAL MEMBERS LIVE IN LOW-INCOME HOUSEHOLDS. GSSD'S PROGRAMS ARE AVAILABLE TO ALL GIRLS, REGARDLESS OF THEIR FAMILIES' ABILITY TO PAY. THE OPPORTUNITIES THAT ARE OPEN TO THESE YOUNG WOMEN CAN TRULY BE LIFECHANGING.

VOLUNTEER DEVELOPMENT: WITH ROUGHLY 8,900 REGISTERED ADULT MEMBERS, VOLUNTEER DEVELOPMENT AND TRAINING ARE CRITICAL TO THE GIRL SCOUT MISSION BECAUSE VOLUNTEERS DELIVER THE VAST MAJORITY OF PROGRAMMING FOR NEARLY 14,000 LOCAL GIRL SCOUTS. GSSD VOLUNTEERS ARE A DIVERSE GROUP OF WOMEN AND MEN, COMING FROM A WIDE VARIETY OF BACKGROUNDS INCLUDING PROFESSIONALS, COLLEGE STUDENTS, RETIREES, AND PARENTS. MANY GREW UP AS GIRL SCOUTS BUT NOT ALL. IT IS NOT A REQUIREMENT TO HAVE BEEN A GIRL SCOUT GROWING UP. EVERY GSSD VOLUNTEER UNDERGOES A BACKGROUND CHECK, LIVESCAN FINGERPRINTING, AND PARTICIPATES IN VARIOUS TRAININGS IN ORDER TO BE EQUIPPED TO TEACH AND TRAIN GIRLS OR OTHER VOLUNTEERS AT THE TROOP, SERVICE AREA, REGION, OR COUNCIL LEVEL.

THESE TRAININGS, OFFERED MONTHLY, QUARTERLY, OR ANNUALLY BASED ON THE SUBJECT, ARE DELIVERED BY STAFF OR QUALIFIED VOLUNTEERS EITHER IN PERSON OR VIRTUALLY. SOME OF THE TOPICS INCLUDE: INTRODUCTION TO GIRL SCOUTS, BEING A TROOP LEADER (OFFERED FOR ALL AGE LEVELS, K-12), OUTDOOR TROOP CAMPING, ALL ASPECTS OF THE COOKIE PROGRAM, SERVICE UNIT MANAGER, ADULT EDUCATOR, SPECIAL EVENT MANAGERS, FIRST AID, AND CPR FOR

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ADULT AND CHILD.

THE MEMBERSHIP TEAM RECRUITS VOLUNTEERS, PROVIDES ASSISTANCE, INTERVIEWS AND ASSESSES FIT WITH POSITION, MONITORS CRIMINAL BACKGROUND CHECKS, AND EVALUATES AND RECOGNIZES ACHIEVEMENTS OF VOLUNTEERS. VOLUNTEERS ARE RECOGNIZED AT THE TROOP AND SERVICE UNIT LEVELS, ALONG WITH EACH YEAR AT THE COUNCIL-WIDE VOLUNTEER RECOGNITION CEREMONY. IN ADDITION, GSSD PROUDLY RECOGNIZES VOLUNTEERS WITH NATIONAL AWARDS FOR THEIR OUTSTANDING SERVICE.

VOLUNTEERS GAIN SKILLS THAT DIRECTLY BENEFIT GIRLS THROUGHOUT THE COMMUNITY, AND THE TRAININGS AND TOOLS ALSO BENEFIT VOLUNTEERS BY EXPANDING THEIR KNOWLEDGE AND SKILLSET IN SUCH THINGS AS PLANNING, MANAGING, ORGANIZING, AND FACILITATING.

THE VOLUNTEER IS HEAVILY INVOLVED IN THE DEVELOPMENT OF GIRLS AND PLAYS A MAJOR ROLE IN ORGANIZING COMMUNITY SERVICE PROJECTS. THROUGH THESE COMMUNITY SERVICE PROJECTS, VOLUNTEERS ARE TEACHING GIRLS THE IMPORTANCE OF GIVING BACK WHILE ALSO PERSONALLY LIFTING UP THEIR COMMUNITIES.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

BUSINESS AND FINANCIAL LITERACY PROGRAM: TEACHING GIRLS BUSINESS AND FINANCIAL LITERACY SKILLS AND GIVING THEM VALUABLE ENTREPRENEURIAL EXPERIENCES IS WHY MANY OF OUR GIRL SCOUTS HAVE BECOME SUCCESSFUL BUSINESS LEADERS.

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THE GIRL SCOUT COOKIE PROGRAM IS THE LARGEST FINANCIAL LITERACY AND ENTREPRENEUR PROGRAM IN THE WORLD FOR GIRLS. IT HAS BEEN A CORNERSTONE PROGRAM IN GIRL SCOUTS FOR MORE THAN 100 YEARS. THIS PROGRAM AS WELL AS THE FALL PRODUCT PROGRAM, HELP GIRLS BUILD CONFIDENCE WHILE LEARNING BUSINESS AND MARKETING SKILLS, GOAL SETTING, DECISION MAKING, MONEY MANAGEMENT, PEOPLE SKILLS, AND BUSINESS ETHICS.

BY PARTICIPATING IN MONEY-EARNING, FINANCIAL LITERACY PROJECTS, MORE THAN 9,500 GIRLS HERE IN THE SAN DIEGO AND IMPERIAL COUNTIES BUILD REAL-WORLD SKILLS THAT ALSO BENEFIT THEIR TROOP, COUNCIL, AND COMMUNITY. THESE FINANCIAL EDUCATION PROGRAMS HELP GIRLS GAIN THE CONFIDENCE AND SKILLS TO BECOME SUCCESSFUL BUSINESS LEADERS AND ENTREPRENEURS AND TAKE CONTROL AND MANAGE THEIR FINANCIAL FUTURES.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
MISSION DELIVERY PROGRAMS: GIRL SCOUTS HAS FOUR PROGRAM AREAS: STEM, THE OUTDOORS, ENTREPRENEURSHIP, AND LIFE SKILLS. GIRL SCOUT PROGRAMS PROVIDE EXPERIENCE IN LEADERSHIP DEVELOPMENT, SKILL BUILDING, AND COMMUNITY SERVICE. THEY ARE GIRL-LED, COOPERATIVE, INTERACTIVE, AND GUIDE GIRLS TO THESE FIVE OUTCOMES: GIRL SCOUTS DEVELOP A STRONG SENSE OF SELF; DISPLAY POSITIVE VALUES; SEEK CHALLENGES AND LEARN FROM SETBACKS; FORM AND MAINTAIN HEALTHY RELATIONSHIPS; AND IDENTIFY AND SOLVE PROBLEMS IN THE COMMUNITY.

LEADERSHIP - A CORNERSTONE OF GIRL SCOUTS IS LEADERSHIP DEVELOPMENT. DISCOVER + CONNECT + TAKE ACTION = LEADERSHIP. IN GIRL SCOUTS, GIRLS DISCOVER AND LEARN SKILLS WHILE EXPLORING THEIR INTERESTS AND

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CONNECTING WITH OTHERS IN ORDER TO TAKE ACTION TO MAKE THE WORLD A BETTER PLACE.

HIGHEST AWARDS - GIRL SCOUTS LEARN LIFE SKILLS AND HOW TO IDENTIFY AND SOLVE COMMUNITY PROBLEMS AS THEY EARN THE HIGHEST AWARDS IN GIRL SCOUTS, THE GIRL SCOUT GOLD AWARD, THE GIRL SCOUT SILVER AWARD, AND THE GIRL SCOUT BRONZE AWARD.

GOLD AWARD GIRL SCOUTS ARE THE DREAMERS AND THE DOERS WHO TAKE "MAKE THE WORLD A BETTER PLACE" TO THE NEXT LEVEL. THE GIRL SCOUT GOLD AWARD IS THE MARK OF THE TRULY REMARKABLE-PROOF THAT NOT ONLY CAN SHE MAKE A DIFFERENCE, BUT THAT SHE ALREADY HAS. THE GIRL SCOUT GOLD AWARD IS A TWO-YEAR UNDERTAKING AND REQUIRES A HIGH SCHOOL GIRL SCOUT TO COMPLETE LEADERSHIP TRAINING; DEVELOP A LARGE-SCALE "TAKE ACTION" PROJECT THAT HAS LASTING IMPACT; AND DEDICATE A MINIMUM OF 80 HOURS TO PLANNING AND IMPLEMENTATION WHILE MANAGING THE PROJECT AND THE VOLUNTEERS. THE HIGHEST ACHIEVEMENT IN GIRL SCOUTING, THE GOLD AWARD IS A TOP-TIER CREDENTIAL FOR GIRLS AS THEY ENTER THEIR POST-HIGH SCHOOL LIVES, ENABLING THEM TO DISTINGUISH THEMSELVES IN THE COLLEGE ADMISSIONS PROCESS, EARN COLLEGE SCHOLARSHIPS, AND ENTER THE MILITARY AT A HIGHER PAY GRADE.

LEADERSHIP EXCELLENCE IS ALSO REFLECTED IN THE SILVER AWARD FOR CADETTES (GIRLS IN 6-8 GRADES) AND THE BRONZE AWARD FOR JUNIORS (GIRLS IN 4-5 GRADES).

FORM 990, PART VI, SECTION B, LINE 11B:

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STAFF PROVIDES THE REQUIRED INPUTS TO OUR INDEPENDENT ACCOUNTANTS WHO PREPARE THE DRAFT TAX RETURN. THE DRAFT RETURN IS REVIEWED BY STAFF AND ANY NECESSARY REVISIONS ARE MADE TO THE TAX RETURN. A COPY OF THE TAX RETURN IS MADE AVAILABLE TO THE FINANCE COMMITTEE AND BOARD MEMBERS FOR THEIR REVIEW. ANY QUESTIONS ARE DIRECTED TO STAFF, AND THE BOARD ANNUALLY ACKNOWLEDGES FILING OF THE FORM 990 RETURN.

FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST POLICY IS PROVIDED TO THE BOARD MEMBERS ANNUALLY TO REVIEW AND SIGN. SIGNED CONFLICT OF INTEREST STATEMENTS ARE REVIEWED FOR ANY POTENTIAL CONFLICTS NOTED. IF ANY ISSUE IS NOTED, THE RESPECTIVE BOARD AND/OR COMMITTEE INVESTIGATES THE FACTS AND DETERMINES WHETHER AN ACTUAL CONFLICT EXISTS. AFTER REVIEW OF ALL MATERIAL FACTS, THE BOARD/COMMITTEE WILL DETERMINE A SOLUTION, THROUGH VARIOUS MEANS, TO ELIMINATE THE CONFLICT OF INTEREST. ACTIONS MAY INCLUDE, BUT ARE NOT LIMITED TO, CONSIDERING ALTERNATIVE TRANSACTIONS WHICH WOULD NOT CREATE A CONFLICT OF INTEREST, RECUSING THE CONFLICTED MEMBER FROM DISCUSSION AND VOTING ON THE CONFLICTING TOPIC, OR REMOVING THE CONFLICTING PARTY FROM THE BOARD/COMMITTEE.

FORM 990, PART VI, SECTION B, LINE 15:

THE COUNCIL USES INDEPENDENT REVIEW OF THE SALARIES TO ESTABLISH CEO AND CFO COMPENSATION. THE BOARD APPOINTS AN EXECUTIVE COMPENSATION COMMITTEE, WHICH WORKS WITH THE DIRECTOR OF HUMAN RESOURCES TO GATHER PERTINENT SALARY INFORMATION, RELATIVE TO SIMILAR POSITIONS ACROSS THE US, AS WELL AS IN SAN DIEGO. THE COMMITTEE MEETS ANNUALLY, CONSIDERS THE IMPACT OF THE COUNCIL'S GEOGRAPHICAL LOCATION ON SALARIES IN OUR REGION, AND CONSIDERS MERIT WHEN ESTABLISHING THE CEO'S AND CFO'S COMPENSATION FOR THE NEXT YEAR. THE

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COMPENSATION FOR OTHER KEY EMPLOYEES IS SET BY THE CEO AND THE HUMAN RESOURCES DEPARTMENT, TAKING INTO ACCOUNT VARIOUS FACTORS, INCLUDING EMPLOYEE PERFORMANCE AND MARKET SALARY INFORMATION.

FORM 990, PART VI, SECTION C, LINE 18:

FORM 990 IS MADE AVAILABLE, UPON REQUEST, TO ANY INDIVIDUAL OR ENTITY REQUESTING THE RETURN.

FORM 990, PART VI, SECTION C, LINE 19:

THE COUNCIL ISSUES AN ANNUAL REPORT TO ALL MEMBERS WITH A FINANCIAL SUMMARY. THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICIES AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

Girl Scouts, San Diego-Imperial Council, Inc.

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Independent Auditor's Report

To the Board of Directors
Girl Scouts, San Diego-Imperial Council, Inc.

Opinion

We have audited the financial statements of Girl Scouts, San Diego-Imperial Council, Inc., which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Girl Scouts, San Diego-Imperial Council, Inc as of September 30, 2022 and 2021, 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"). 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 Girl Scouts, San Diego-Imperial Council, Inc. 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 Girl Scouts, San Diego-Imperial Council, Inc. ability to continue as a going concern for one year after the date that the financial statements are 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 is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, 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 Girl Scouts, San Diego-Imperial Council, Inc. 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 Girl Scouts, San Diego-Imperial Council, Inc.'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.

CohnReznick LLP

San Diego, California
January 18, 2023

Girl Scouts, San Diego-Imperial Council, Inc.

Statements of Financial Position
September 30, 2022 and 2021

Assets

	2022	2021
Current assets		
Cash and cash equivalents	$ 4,550,898	$ 7,630,612
Accounts receivable, net	22,000	40,572
Unconditional promises to give, net	57,500	27,720
Inventory, net	340,906	398,115
Prepaid expenses and deposits	618,625	429,254
Total current assets	5,589,929	8,526,273
Investment assets		
Investments	13,076,340	15,199,714
Beneficial interest in perpetual trust	115,450	167,977
Total investment assets	13,191,790	15,367,691
Property and equipment		
Land, buildings and equipment	24,189,253	22,855,963
Less accumulated depreciation	(13,063,302)	(12,345,207)
Total property and equipment, net	11,125,951	10,510,756
Total assets	$ 29,907,670	$ 34,404,720

Girl Scouts, San Diego-Imperial Council, Inc.

Statements of Financial Position
September 30, 2022 and 2021

Liabilities and Net Assets

	2022	2021
Current liabilities		
Accounts payable	$ 631,041	$ 401,859
Accrued expenses	665,401	628,435
Total current liabilities	1,296,442	1,030,294
Long-term liabilities		
Deferred rent	16,576	19,206
Total long-term liabilities	16,576	19,206
Total liabilities	1,313,018	1,049,500
Commitments and contingencies		
Net assets		
Without donor restrictions	28,055,023	32,268,016
With donor restrictions		
Perpetual in nature	294,950	337,478
Time or purpose restrictions	244,679	749,726
Subtotal net assets with donor restrictions	539,629	1,087,204
Total net assets	28,594,652	33,355,220
Total liabilities and net assets	$ 29,907,670	$ 34,404,720

See Notes to Financial Statements.

Girl Scouts, San Diego-Imperial Council, Inc.

Statement of Activities
Year Ended September 30, 2022

	Without donor restrictions	With donor restrictions	Total
Program, contribution and other revenue			
Contributions and bequests	$ 944,698	$ 381,345	$ 1,326,043
In-kind contributions	34,425	-	34,425
Camp and program service fees	826,760	-	826,760
Net assets released from restriction	843,016	(843,016)	-
Total program, contribution and other revenue	2,648,899	(461,671)	2,187,228
Product program revenue (net of cost of goods sold)			
Cookie sales	11,038,843	-	11,038,843
Less cost of goods sold	4,769,097	-	4,769,097
Net cookie sales	6,269,746	-	6,269,746
Merchandise sales	721,094	-	721,094
Less cost of goods sold	456,847	-	456,847
Net merchandise sales	264,247	-	264,247
Fall product sales	1,236,881	-	1,236,881
Less cost of goods sold	752,681	-	752,681
Net Fall product sales	484,200	-	484,200
Total product program revenue (net of cost of goods sold)	7,018,193	-	7,018,193
Total program, contribution, other revenue and product program revenue (net)	9,667,092	(461,671)	9,205,421
Operating expense			
Program services expense			
Personnel and related	5,882,047	-	5,882,047
Non-personnel related	3,783,053	-	3,783,053
Total program services expense	9,665,100	-	9,665,100
Supporting services expense			
Management and general	970,186	-	970,186
Fundraising and development	727,710	-	727,710
Total supporting services expense	1,697,896	-	1,697,896
Total operating expenses	11,362,996	-	11,362,996
Operating loss	(1,695,904)	(461,671)	(2,157,575)

Girl Scouts, San Diego-Imperial Council, Inc.

Statement of Activities
Year Ended September 30, 2022

	Without donor restrictions	With donor restrictions	Total
Other income (expense)			
Employee pension expense	(283,207)	-	(283,207)
Investment (loss), net	(2,277,463)	(33,377)	(2,310,840)
Change in value of beneficial interest in perpetual trust	-	(52,527)	(52,527)
Other income	43,581	-	43,581
Total other income (expense)	(2,517,089)	(85,904)	(2,602,993)
Change in net assets	(4,212,993)	(547,575)	(4,760,568)
Net assets, beginning	32,268,016	1,087,204	33,355,220
Net assets, end	$ 28,055,023	$ 539,629	$ 28,594,652

See Notes to Financial Statements.

Girl Scouts, San Diego-Imperial Council, Inc.

Statement of Activities
Year Ended September 30, 2021

	Without donor restrictions	With donor restrictions	Total
Program, contribution and other revenue			
Contributions and bequests	$ 844,546	$ 483,125	$ 1,327,671
In-kind contributions	30,000	-	30,000
Camp and program service fees	648,979	-	648,979
Government grant revenue	59,998	-	59,998
Net assets released from restriction	266,737	(266,737)	-
Total program, contribution and other revenue	1,850,260	216,388	2,066,648
Product program revenue (net of cost of goods sold)			
Cookie sales	10,223,610	-	10,223,610
Less cost of goods sold	4,711,837	-	4,711,837
Net cookie sales	5,511,773	-	5,511,773
Merchandise sales	437,009	-	437,009
Less cost of goods sold	229,457	-	229,457
Net merchandise sales	207,552	-	207,552
Fall product sales	1,222,622	-	1,222,622
Less cost of goods sold	775,830	-	775,830
Net Fall product sales	446,792	-	446,792
Total product program revenue (net of cost of goods sold)	6,166,117	-	6,166,117
Total program, contribution, other revenue (expense) and product program revenue (net)	8,016,377	216,388	8,232,765
Operating expense			
Program services expense			
Personnel and related	5,766,163	-	5,766,163
Non-personnel related	3,244,376	-	3,244,376
Total program services expense	9,010,539	-	9,010,539
Supporting services expense			
Management and general	792,879	-	792,879
Fundraising and development	745,772	-	745,772
Total supporting services expense	1,538,651	-	1,538,651
Total operating expenses	10,549,190	-	10,549,190
Operating (loss) income	(2,532,813)	216,388	(2,316,425)

Girl Scouts, San Diego-Imperial Council, Inc.

Statement of Activities
Year Ended September 30, 2021

	Without donor restrictions	With donor restrictions	Total
Other income (expense)			
Employee pension expense	(283,720)	-	(283,720)
Investment return, net	2,364,623	34,575	2,399,198
PPP loan forgiveness	1,250,000	-	1,250,000
Change in value of beneficial interest in perpetual trust	-	3,832	3,832
Other income	138,853	-	138,853
Total other income (expense)	3,469,756	38,407	3,508,163
Change in net assets	936,943	254,795	1,191,738
Net assets, beginning	31,331,073	832,409	32,163,482
Net assets, end	$ 32,268,016	$ 1,087,204	$ 33,355,220

See Notes to Financial Statements.

Girl Scouts, San Diego-Imperial Council, Inc.

Statement of Functional Expenses
Year Ended September 30, 2022

	Program services	Management and general	Fundraising	Total
Operating expenses				
Personnel and related				
Salaries and contract labor	$ 4,910,026	$ 428,365	$ 424,937	$ 5,763,328
Employee benefits and payroll taxes	972,021	96,365	89,621	1,158,007
Total personnel and related	5,882,047	524,730	514,558	6,921,335
Non-personnel				
Professional fees	457,005	171,112	32,930	661,047
Supplies	205,490	1,665	43,577	250,732
Communications and data services	131,821	3,548	3,237	138,606
Postage and shipping	6,395	187	782	7,364
Occupancy	785,325	18,294	10,588	814,207
Forestry maintenance	56,224	-	-	56,224
Insurance	365,170	176,550	53	541,773
Equipment purchases - minor	102,078	3,238	2,206	107,522
Equipment rent and maintenance	369,051	34,146	47,139	450,336
Printing and distribution	61,184	1,788	18,741	81,713
Transportation	149,562	3,605	3,719	156,886
Conferences and meetings	76,731	1,771	8,246	86,748
Public relations and marketing	61,771	1,691	1,325	64,787
Organization dues	14,798	941	1,365	17,104
Miscellaneous	53,798	14,077	6,121	73,996
Awards and appreciation	45,671	122	21,959	67,752
Program training events	14,209	34	591	14,834
Girl and adult assistance	101,181	-	-	101,181
Cookie sales cost of goods sold	4,769,097	-	-	4,769,097
Merchandise sales cost of goods sold	456,847	-	-	456,847
Fall product cost of goods sold	752,681	-	-	752,681
Total non-personnel	9,036,089	432,769	202,579	9,671,437
Total expenses by function before depreciation	14,918,136	957,499	717,137	16,592,772
Plus depreciation	725,589	12,687	10,573	748,849
Less expenses included with revenues on the statement of activities				
Cookie sales cost of goods sold	(4,769,097)	-	-	(4,769,097)
Merchandise sales cost of goods sold	(456,847)	-	-	(456,847)
Fall product cost of goods sold	(752,681)	-	-	(752,681)
Total expenses included in the expense section of the statement of activities	$ 9,665,100	$ 970,186	$ 727,710	$ 11,362,996

See Notes to Financial Statements.

Girl Scouts, San Diego-Imperial Council, Inc.

Statement of Functional Expenses
Year Ended September 30, 2021

	Program services	Management and general	Fundraising	Total
Operating expenses				
Personnel and related				
Salaries and contract labor	$ 4,816,057	$ 431,123	$ 505,020	$ 5,752,200
Employee benefits and payroll taxes	950,106	71,686	72,670	1,094,462
Total personnel and related	5,766,163	502,809	577,690	6,846,662
Non-personnel				
Professional fees	339,074	137,578	9,389	486,041
Supplies	124,906	698	2,129	127,733
Communications and data services	139,535	3,810	532	143,877
Postage and shipping	48,786	838	4,158	53,782
Occupancy	640,121	19,634	26,690	686,445
Forestry maintenance	18,469	-	-	18,469
Insurance	357,247	54,811	9	412,067
Equipment purchases - minor	92,319	1,926	2,701	96,946
Equipment rent and maintenance	316,754	37,560	35,836	390,150
Printing and distribution	59,914	1,352	17,482	78,748
Transportation	108,561	1,409	11,998	121,968
Conferences and meetings	76,470	1,236	11,422	89,128
Public relations and marketing	14,284	271	596	15,151
Organization dues	14,516	719	2,475	17,710
Miscellaneous	48,068	17,618	7,779	73,465
Awards and appreciation	34,883	20	11,588	46,491
Program training events	3,062	-	-	3,062
Girl and adult assistance	95,233	-	-	95,233
Cookie sales cost of goods sold	4,711,837	-	-	4,711,837
Merchandise sales cost of goods sold	229,457	-	-	229,457
Fall product cost of goods sold	775,830	-	-	775,830
Total non-personnel	8,249,326	279,480	144,784	8,673,590
Total expenses by function before depreciation	14,015,489	782,289	722,474	15,520,252
Plus depreciation	712,174	10,590	23,298	746,062
Less expenses included with revenues on the statement of activities				
Cookie sales cost of goods sold	(4,711,837)	-	-	(4,711,837)
Merchandise sales cost of goods sold	(229,457)	-	-	(229,457)
Fall product cost of goods sold	(775,830)	-	-	(775,830)
Total expenses included in the expense section of the statement of activities	$ 9,010,539	$ 792,879	$ 745,772	$ 10,549,190

See Notes to Financial Statements.

Girl Scouts, San Diego-Imperial Council, Inc.

Statements of Cash Flows
Years Ended September 30, 2022 and 2021

	2022	2021
Cash flows from operating activities		
Change in net assets	$ (4,760,568)	$ 1,191,738
Adjustments to reconcile change in net assets to net cash used in operating activities		
Depreciation	748,849	746,062
Bad debt expense	24,144	2,276
Realized and unrealized losses (gains) on investments	2,698,704	(1,988,461)
PPP loan forgiveness	-	(1,250,000)
Decrease (increase) in beneficial interest in perpetual trust	52,527	(3,831)
Changes in operating assets and liabilities		
Accounts receivable	(5,572)	(5,817)
Unconditional promises to give	(29,780)	1,236,408
Inventory	57,209	14,866
Prepaid expenses and deposits	(189,371)	(112,797)
Accounts payable	229,182	(61,729)
Accrued expenses	36,966	(73,602)
Deferred rent	(2,630)	731
Net cash used in operating activities	(1,140,340)	(304,156)
Cash flows from investing activities		
Purchase of property and equipment	(1,364,044)	(898,501)
Purchase of investments	(3,720,266)	(403,989)
Sale of investments	3,144,936	985,000
Net cash used in investing activities	(1,939,374)	(317,490)
Net decrease in cash and cash equivalents	(3,079,714)	(621,646)
Cash and cash equivalents, beginning	7,630,612	8,252,258
Cash and cash equivalents, end	$ 4,550,898	$ 7,630,612

See Notes to Financial Statements.

Note 1 - Summary of significant accounting policies

Nature of organization

Girl Scouts, San Diego-Imperial Council, Inc. (the "Organization") is southern California's premier girl leadership development organization and the preeminent expert on girls. For over 100 years, the Organization has prepared girls to successfully face life challenges - from the wilderness to the boardroom - with courage, confidence and character.

Girl Scouts thoroughly researches girls' needs, using the results to develop effective programming, delivered in an all-girl environment. Research finds that Girl Scouts shine above their peers in leadership, academics, career aspirations and hope for the future. Through programs focused on the outdoors; science, technology, engineering and math ("STEM"); life skills and entrepreneurship - Girl Scouts develop a strong sense of self, have positive values, seek challenges and learn from setbacks, develop and maintain healthy relationships and exhibit problem-solving skills.

The Organization is a volunteer-based not-for-profit that welcomes all girls, ages 5 to 17, who accept the Girl Scout Promise and Law. The Organization was established in 1927 and incorporated in April 1928 as Girl Scout Council of San Diego County, a California nonprofit corporation. In November 1965, the Organization was renamed Girl Scouts, San Diego-Imperial Council, Inc. to reflect the inclusion of Imperial County.

As of September 30, 2022, the Organization's management reports 13,513 girl members, 6,777 adult members/volunteers, 2,118 lifetime members and 1,343 troops/groups.

From the back yard to the backcountry, Girl Scouts has a long, storied, and successful history of getting girls outdoors. In fact, many Girl Scouts say "camping trips" are one of the best things about their Girl Scout experience. It's true: connecting with nature in a girl-led setting is a big benefit of belonging to Girl Scouts.

Studies show that girls today are not spending nearly enough time outdoors. Technology and structured activities leave less time for girls to get outside and enjoy nature. When girls spend quality time outdoors and increase their exposure to nature, they thrive physically, emotionally, and intellectually.

Four of the five facilities operated by the Organization offer weekly opportunities for girls to create their own outdoor adventures and develop a lifelong appreciation for nature and the out-of-doors at camp or with their troops, friends, or family.

And that's great news - because when Girl Scouts get outside, they:

- Discover that they can better solve problems and overcome challenges;
- Develop leadership skills, build social bonds, and are happier overall; and
- Become team players and care more about protecting our environment.

The Organization operates the following facilities/properties to support its members and volunteers, and provide mission-based programming:

- Balboa Program Center, San Diego (11 acres): headquarters, administrative offices, leadership training center, resource center, store, amphitheater, cabins, lawn for tent camping, climbing tower, archery zone, art center, nature/STEM center, and other activities and programs.

- Escondido Program Center, Escondido (2 acres): administrative offices, store, resource center, lodge, outdoor program space, and other activities and programs.
- North Coastal Program Center, Carlsbad: administrative offices, training center, store, resource center, and other activities and programs.
- Camp Winacka, near Julian (590 acres): resident camp facilities, lodge, cabins, pool, lake, fishing dock, nature center, art center, archery zone, helipad, telescope, garden, horseback riding facilities, and other activities and programs.
- Camp Whispering Oaks, near Julian (55 acres): resident camp facilities, lodge, cabins, art center, high ropes challenge course and zipline, archery zone, recreational field, and other activities and programs.

See Note 6 for specific leased properties.

The Organization operates under an unconditional charter issued by Girl Scouts of the United States of America ("GSUSA"). Girls and adults join GSUSA by paying annual dues of $25 or a lifetime fee of $400. Membership fees collected by the Organization are forwarded to GSUSA. Financial assistance is available for girl and adult members.

Basis of accounting
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.

Financial statement presentation
The Organization reports information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. They are described as follows:

Net assets without donor restrictions - Net assets for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board may designate, from net assets without donor restrictions, net assets for an operating reserve through a board-designated endowment. No such endowments existed for the years ended September 30, 2022 and 2021.

Net assets with donor restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time, purpose or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Income tax status
The Organization is a California not-for-profit corporation exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Tax Code 23701(d). However, certain operations of the Organization may qualify as unrelated business taxable income and, to the extent that these operations generate income, they will be subject to federal and state taxes. During the years ended September 30, 2022 and 2021, respectively, there was no unrelated business income for the Organization.

The Organization's federal and state information returns prior to fiscal year 2019 are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

The Organization recognizes interest and penalties associated with tax matters as part of management and general expenses and includes accrued interest and penalties in accrued expenses in the statement of financial position. There were no interest or penalties for the years ended September 30, 2022 and 2021.

Revenue recognition
Camp fees are recognized as revenue in the period in which campers utilize the program services. Fees received in advance are deferred until the service is provided. Revenue from the sale of program-related and fundraising items is recognized upon delivery of the items.

Product revenue consists of cookie sales, merchandise sales and fall product sales. Cookie sales and fall product sales are recognized at the time the products are transferred to the individual troops. There is no right of return by the troops once the products are transferred. Merchandise sales are recognized when they are sold to the customer.

Contributions and support, including unconditional promises to give, are considered to be available without restriction unless specifically restricted by the donor and are recognized as revenues in the period in which the Organization receives the unconditional promise to give. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Grants that are not accounted for as contributions are reported as revenue and support when the Organization has expended funds which meet the grant's specific restrictions. Unexpended amounts are classified as deferred revenue in the accompanying financial statements.

Accounts receivable
Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on receivables using the allowance method. The allowance is based on experience and other circumstances, which may affect the ability of the customer to meet their obligations. Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible receivables when management determines the receivable will not be collected.

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

In-kind contributions
Various individuals and organizations donate significant materials, services and facilities to the Organization. Contributed materials, services and facilities with a fair value of $34,425 and $30,000, at the date of donation for years ended September 30, 2022 and 2021, respectively, have been included in the accompanying financial statements as with or without donor-restricted support, and expended or capitalized as appropriate.

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills that are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Functional allocation of expenses
The costs of program and supporting services activities have been summarized on a functional basis in the statement of functional expenses. The statement of functional expenses presents the natural classification detail of expenses by function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation and amortization, professional services, office expenses, information technology, insurance and other, which are allocated based on an analysis of direct labor dollars associated with program and nonprogram related functions.

Cost of activities that include fundraising
The Organization accounts for the cost of an activity that includes fundraising costs as fundraising, including the costs of credit card processing fees. Provided the criteria is met, costs of a joint activity that are identifiable with a particular function are charged to that function and joint costs are allocated between fundraising and the appropriate program or management and general function. During 2022 and 2021, all costs of activities that included fundraising were reported as fundraising costs.

Investments
The Organization records investment purchases at cost or, if donated, at fair value on the date of donation. Investment return, net is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expense.

Inventory
Inventory consists primarily of items held for resale, including uniforms, supplies, books, camping accessories, Girl Scout badges and patches and various other items. Inventories are carried at the lower of cost or net realizable value.

Fair value of financial instruments
The Council's financial instruments consist of cash and cash equivalents, short-term receivables, investments in securities and short-term and long-term payables. The carrying value for all such instruments, considering the terms, approximates fair value at September 30, 2022 and 2021.

Custodial funds
Custodial funds consist of amounts collected from individuals to pay annual dues to GSUSA, leadership training, scholarships and start-up funds for new troops.

Property and equipment
Property and equipment are stated at cost less accumulated depreciation. The Organization capitalizes all expenditures for property and equipment in excess of $5,000. Donated property and equipment are recorded at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the assets' estimated useful lives. Depreciation of building improvements is calculated using the straight-line method over the shorter of the estimated useful lives of the assets or lease terms, as applicable.

Estimated lives for financial reporting purposes are as follows:

Building and building improvements	5 - 50 years
Furniture and equipment	3 - 20 years
Vehicles	5 years

Construction in progress is included in property and equipment at cost until completion, at which time it is capitalized to its appropriate category and depreciated thereafter. Direct labor costs associated with construction in progress is capitalized as it is incurred.

Expenditures for repairs and maintenance are charged to expense as incurred. For assets sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in change in net assets for the year ended.

Deferred rent
Rent expense is recognized on a straight-line basis over the term of the leases. At September 30, 2022 and 2021, $16,576 and $19,206, respectively, is reflected as deferred rent on the statement of financial position, which represents the excess of rent expense computed on a straight-line basis over the minimum lease payments.

Gifts of long-lived assets
The Organization reports gifts of land, buildings and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained; the Organization reports expirations of donor restrictions of acquired long-lived assets when placed in service. There were no gifts of long-lived assets during the years ended September 30, 2022 and 2021.

Impairment of long-lived assets
The Organization reviews its long-lived assets for impairment whenever events or circumstances indicate the carrying value of the asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value, less costs to sell. There were no impairment losses related to long-lived assets during the years ended September 30, 2022 and 2021.

Endowment and spending policy
The Organization has adopted investment policies for endowment assets that attempt to provide a reasonably predictable stream of funding for programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those

assets of donor-restricted funds that the Organization must hold in perpetuity and Board-designated funds. There were no Board-designated funds as of September 30, 2022 and 2021. Under this policy, as approved by the Board of Directors, the endowment assets are invested in accordance with sound investment practices that emphasize long-term investment fundamentals. It is recognized that short-term market fluctuations may cause variations in account performance.

To satisfy its long-term rate of return 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). The Organization invests its assets in a diversified portfolio of stocks, fixed income securities and mutual funds to balance liquidity, current income and preserving the purchasing power of the assets over time.

The Organization's policy of appropriating for distribution each year is such that it allows for spending or accumulating so much of the appreciation as is prudent, considering preservation of the endowment, purposes of the Organization and endowment fund, general economic conditions, possible effects of inflation or deflation, expected total return from income and appreciation, other resources of the Organization and the investment policy. This policy will enable the Organization to consider the long-term expected return on its endowment. Accordingly, over the long-term, the Organization expects the proposed spending policy to allow its endowment to grow over time. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

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

Concentrations of credit risk
Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents, receivables and investments. The Organization maintains its cash and cash equivalents with high-credit quality financial institutions. The Organization has not experienced any losses in such accounts. Such balances may at times exceed the federally insured limits. However, the Organization periodically evaluates the creditworthiness of these institutions to minimize risk.

Unconditional promises to give and accounts receivable are reported at their realizable value, net of an allowance for doubtful accounts. Allowances for accounts and pledges receivable are determined by management based on assessment of their collectability. The allowance is based on the prior years' experience and management's analysis of specific promises made. The Organization believes it is not exposed to any significant credit risk on pledges and accounts receivable.

Commitments and contingencies
The Organization is subject to lawsuits, investigations and claims arising out of the normal conduct of its activities. The Organization believes it has adequate insurance coverage and reserves to provide for claims and related damages that may arise from these matters.

Sales taxes
The State of California imposes a sales tax on certain of the Organization's sales to nonexempt customers. The Organization collects that sales tax from customers and remits the entire amount to the State. The Organization's accounting policy is to exclude the tax collected and remitted to the State from revenue and cost of sales.

New accounting pronouncements
In February 2016, the FASB issued ASU 2016-02, *Leases*. This ASU affects any entity that enters a lease, with some specified scope exemptions. The main difference between previous GAAP and this ASU is the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under previous GAAP. In June 2020, the FASB issued ASU 2020-05 Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842) which allowed entities that had not yet issued their financial statements reflecting the adoption of ASC 842 to defer implementation for one year. ASC 842 will be effective to the Organization for the year ending September 30, 2023. The Organization is currently evaluating the impact of the pending adoption of the new standard on the financial statements.

For the year ended September 30, 2022, the Organization adopted ASU 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958). This standard provides guidance on the presentation of contributed nonfinancial assets in the statement of activities and additional disclosure requirements for each type of contributed nonfinancial assets. The ASU provides transparency on the measurement of the contributed nonfinancial assets of the Organization and will not change existing recognition and measurement requirements. The Organization has implemented the provisions of ASU 2020-07 applicable to all contributed nonfinancial assets, which has been applied retrospectively to all periods presented.

COVID-19
The spread of the coronavirus ("COVID-19") globally has caused business disruption domestically in the United States, which is where the Organization predominately operates. While the disruption is currently expected to be temporary, there is considerable uncertainty around its duration. Therefore, while the matter has had negative impact on the Organization's financial condition, results of operations, or cash flows, the extent of the financial impact and duration cannot be reasonably estimated at this time.

Reclassifications
Certain prior year amounts have been reclassified to conform to the current year presentation.

Note 2 - Liquidity and availability

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following as of September 30, 2022 and 2021:

	2022	2021
Cash and cash equivalents	$ 4,550,898	$ 7,630,612
Accounts receivable, net	22,000	40,572
Investments not encumbered by donor or board restrictions	12,896,840	14,859,738
Unconditional promises to give	57,500	27,720
	$ 17,527,238	$ 22,558,642

The Organization's endowment funds consist of donor-restricted endowments and funds designated by the board as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts for general use. Distributions and appropriations that are made from the split-interest agreements that will be available over the next year are included in the table above. Donor-restricted endowment funds are not available for general expenditure.

As part of the Organization's liquidity management plan, the Organization invests cash in excess of daily requirements in short-term investments and money market funds when interest rates are favorable to compensating balances that are credited against bank charges.

In addition to a budgeting philosophy for budgeting for positive operating income, the Organization has an operating reserve policy to build and maintain an adequate level of unrestricted net assets to support the Organization's day-to-day operations in the event of unforeseen shortfalls.

GSUSA guidelines is for councils to have a minimum operating reserve equal to six (6) months of average operating costs sufficient to maintain ongoing operations and programs. The calculation will typically exclude nonrecurring expenses. The method of calculating the months of reserves is based on GSUSA guidelines. The GSUSA operating reserve calculation takes into account funds maintained in both the Organization's operational demand accounts, savings accounts and specific investment accounts to hold operating reserves not required for monthly cash management, on an annual basis. The operating reserve exceeded 12 months from September 30, 2022.

Note 3 - Fair value measurements

The Organization values its financial assets and liabilities 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 is used to measure fair value into three broad levels, 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 carried at fair value at September 30, 2022 are classified in the table below in one of the three categories described above:

	Level 1	Level 2	Level 3	Total
Money market funds	$ 14,070	$ -	$ -	$ 14,070
Exchange traded and mutual funds				
US equity	3,312,550	-	-	3,312,550
Non-US equity	3,349,044	-	-	3,349,044
Blended and allocation	900,028	-	-	900,028
Real estate	638,697	-	-	638,697
Fixed income	4,861,951	-	-	4,861,951
Beneficial interest in perpetual trust	-	-	115,450	115,450
Total investments	13,076,340	-	115,450	13,191,790
Money market funds included in cash and cash equivalents	2,801,120	-	-	2,801,120
Total	$ 15,877,460	$ -	$ 115,450	$ 15,992,910

Financial assets carried at fair value at September 30, 2021 are classified in the table below in one of the three categories described above:

	Level 1	Level 2	Level 3	Total
Money market funds	$ 27,494	$ -	$ -	$ 27,494
Exchange traded and mutual funds				
US equity	3,281,659	-	-	3,281,659
Non-US equity	3,233,885	-	-	3,233,885
Blended and allocation	1,807,410	-	-	1,807,410
Real estate	1,454,383	-	-	1,454,383
Fixed income	5,394,883	-	-	5,394,883
Beneficial interest in perpetual trust	-	-	167,977	167,977
Total investments	15,199,714	-	167,977	15,367,691
Money market funds included in cash and cash equivalents	1,484,849	-	-	1,484,849
Total	$ 16,684,563	$ -	$ 167,977	$ 16,852,540

Securities are valued using market prices on active markets (Level 1). Level 1 instrument valuations are obtained from real-time quotes for transactions in active exchange markets involving identical assets. Level 3 assets are valued using the income approach and assumptions about discounted cash flow and other present value techniques. There have been no changes to the Organization's valuation methodologies in the current period.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following is a reconciliation of the beginning and ending balances for assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the years ended September 30, 2022 and 2021:

	2022	2021
Balance, beginning	$ 167,977	$ 164,146
Change in value of beneficial interest in perpetual trust	(52,527)	3,831
Balance, end	$ 115,450	$ 167,977

The following table represents the Organization's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments and the significant unobservable inputs and the ranges of values for those inputs for the year ended September 30, 2022:

Instrument	Fair value	Principal valuation technique	Unobservable inputs	Significant input values	Weighted average
Beneficial interest in perpetual trust	$ 115,450	Present value of expected cash flows	Investment yield Discount rate	2.770% 3.790%	N/A

The following table represents the Organization's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments and the significant unobservable inputs and the ranges of values for those inputs for the year ended September 30, 2021:

Instrument	Fair value	Principal valuation technique	Unobservable inputs	Significant input values	Weighted average
Beneficial interest in perpetual trust	$ 167,977	Present value of expected cash flows	Investment yield Discount rate	1.780% 2.080%	N/A

Note 4 - Accounts receivable and unconditional promises to give

The Organization's accounts receivable and unconditional promises to give (pledges) as of September 30, 2022 and 2021 are summarized as follows:

	2022	2021
Accounts receivable	$ 51,619	$ 72,018
Allowance for uncollectible accounts	(29,619)	(31,446)
Total accounts receivable, net	$ 22,000	$ 40,572
Unconditional promises to give	$ 57,500	$ 27,720
Allowance for uncollectible accounts	-	-
Total unconditional promises to give, net	$ 57,500	$ 27,720

Accounts and pledges receivable are not collateralized and are expected to be collected in one year.

Note 5 - Property and equipment

The carrying values of land, buildings and equipment at September 30, 2022 and 2021 are summarized as follows:

	2022	2021
Construction in progress	$ 675,455	$ 313,749
Building and improvements	20,924,032	18,550,699
Land and improvements	502,487	2,107,425
Office equipment	900,457	709,310
Camp equipment	835,553	792,759
Vehicles	351,269	382,021
Subtotal	24,189,253	22,855,963
Less accumulated depreciation	(13,063,302)	(12,345,207)
Total property and equipment, net	$ 11,125,951	$ 10,510,756

Depreciation expense totaled $748,849 and $746,062 for the years ended September 30, 2022 and 2021, respectively.

Note 6 - Lease commitments

Operating leases

The Organization leases various equipment and land under noncancelable leases that qualify as operating leases. The leases expire at various times through December 2037.

The Organization has operating leases for the land and equipment as follows:

Balboa Program Center: The Organization leases the land for its main service and program center from the City of San Diego under an agreement expiring on March 31, 2027 (the "Balboa Lease"). The Balboa Lease provides for annual rent in the amount of $1 per year plus an annual administrative fee. For the years ended September 30, 2022 and 2021, the annual administrative fee was $3,968 and $3,918, respectively. Annually the Organization submits financial and programmatic information to the City, and a general development plan is on file with the City which outlines the focus on improving and maintaining the existing structures on the Balboa Campus. The most recent large improvement was the replacement of a cabin facility in 2016 with an approximate cost of $1.9 million.

Escondido Program Center: The Organization leases the land for its Escondido program center from the City of Escondido under a 1987 agreement that expires in 2037 (the "Escondido Lease"). The Organization also has the option of renewing the lease for an additional 50 years. No payments are due under the terms of the Escondido Lease. However, under the Escondido Lease, the Organization agreed to construct a headquarters building of approximately 4,000 square feet and related improvements, a park maintenance facility, a parking lot and a trash enclosure. The Organization completed the construction of the building and related improvements in 1988.

Consistent with prior years, the values of the Balboa and Escondido Leases have not been reflected in the accompanying financial statements because objective valuation information is not available due to the unique characteristics and public park locations of the program centers.

Carlsbad: In November 2012, the Organization entered into an operating lease for approximately 6,097 square feet in Carlsbad Commercial Center to be used as a resource center, administrative offices, meeting space, a council store and related facilities. The original lease term expired on October 31, 2019, and has been extended for an additional five years, expiring October 31, 2024, with escalating rent payments each year. The lease has Deferred rent totaled $16,576 and $19,206 at September 30, 2022 and 2021, respectively. The Organization paid $174,712 and $152,351 in rent for this facility for the years ended September 30, 2022 and 2021, respectively.

The Organization has operating leases for office facilities and equipment for various terms under long-term operating lease agreements. The leases expire at various dates through 2027 and provide for renewal options ranging from month-to-month to five years. Total lease expense for the years ended September 30, 2022 and 2021 was $105,585 and $96,574, respectively.

Future minimum operating lease and administrative fee payments for the five years subsequent to September 30, 2022 and thereafter are as follows:

2023	$	159,289
2024		155,051
2025		14,575
2026		4,484
2027		4,622
Thereafter		-
	$	338,021

Note 7 - Line of credit

The Organization has a $750,000 line of credit agreement with a financial institution that is scheduled to expire in April 2023 and is secured by the Organization's personal property. The

interest rate is variable, not to fall below 4.0%. The Organization did not take any advances on this line of credit during the years ended September 30, 2022 and 2021, and the balance is $0 for the years ended September 30, 2022 and 2021.

Note 8 - Notes payable - PPP loan

During the year ended September 30, 2020, the Organization received loan proceeds in the amount of $1,250,000 under the Paycheck Protection Program ("PPP"). Established as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), the PPP provides for loans to qualifying businesses in amounts up to 2.5 times the business's average monthly payroll expenses. PPP loans and accrued interest are forgivable after a "covered period" (8 or 24 weeks) as long as the borrower maintains its payroll levels and uses the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities.

During the year ended September 30, 2021, the Organization submitted a 100% PPP loan forgiveness application to the Organization's lender and the application was forwarded by the Organization's lender to the SBA for approval. On September 16, 2021, the Organization received notice from the Organization's lender that payment was received from the SBA in the amount of $1,250,000, which represented the forgiveness amount applied to the balance due on the Organization's PPP loan. Since conditions for forgiveness have been met the Organization recorded the forgiveness as income on the statements of activity for the year ended September 30, 2021.

Note 9 - Related party transactions

The Organization is chartered by GSUSA. During the years ended September 30, 2022 and 2021, the Organization remitted to GSUSA membership fees of $97,720 and $50,760, respectively. The Organization purchases inventory from GSUSA, of which total purchases amounted to $292,517 and $271,365 for the years ended September 30, 2022 and 2021, respectively. At September 30, 2022 and 2021, amounts due to GSUSA and included in accounts payable were $14,920 and $0, respectively.

Note 10 - Concentration

The Organization has one major supplier, its cookie baker, who represents approximately 49% and 28% of total expenditures for the years ended September 30, 2022 and 2021, respectively. The Organization is contracted to purchase all their cookies from this current supplier through the 2025 cookie season. As a result, any potential disruption from this supplier would have a negative effect on the Organization. At September 30, 2022 and 2021, there was $0 due to this supplier.

The Organization maintains its cash and cash equivalents with high-credit quality financial institutions. At times, such amounts may exceed federally insured limits.

Note 11 - Beneficial interests in perpetual trust

In 1972, the Organization received a beneficial interest in the Llewellyn irrevocable perpetual split-interest charitable remainder trust administered by a third-party trustee. In 2001, the original trust was split into four separate wholly charitable trusts and was granted exempt private foundation status.

Accordingly, the Organization is entitled to receive annual distributions of the greater of (a) 33.333% of the related account's income or (b) a 5% private foundation minimum distribution amount, as required.

The fair value of the assets to be received under the agreement, discounted for the estimated time until receipt, has been recorded in beneficial interest in perpetual trust and in net assets with donor restrictions. The current period change in valuation of the Organization's interest in the trust is included in net assets with donor restrictions on the statement of activities.

Distributions from the trust to the Organization are unrestricted and the trust document does not provide the trustee with variance powers.

Note 12 - Endowments

The Organization's endowment includes donor-restricted endowment funds. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment 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, and the Board of Directors has the ability to release restrictions.

The Organization has interpreted the State of California's 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 has classified 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. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

a. The duration and preservation of the fund
b. The purpose of the Organization and the donor-restricted endowment fund
c. General economic conditions
d. The possible effects of inflation and deflation
e. The expected total return from income and the appreciation of investments
f. Other resources of the Organization
g. The Organization's investment policy

Endowment net asset composition by type of fund for the year ended September 30, 2022 is as follows:

	Without donor restrictions	With donor restrictions	Total
Beneficial interest in perpetual trust	$ -	$ 115,450	$ 115,450
Endowments in perpetuity	-	179,500	179,500
Total	$ -	$ 294,950	$ 294,950

Endowment net asset composition by type of fund for the year ended September 30, 2021 is as follows:

	Without donor restrictions	With donor restrictions	Total
Beneficial interest in perpetual trust	-	167,977	167,977
Endowments in perpetuity	-	169,501	169,501
Total endowment funds	$ -	$ 337,478	$ 337,478

Changes in endowment net assets for the year ended September 30, 2022 are as follows:

	Without donor restrictions	With donor restrictions	Total
Endowment net assets, beginning of period	$ -	$ 337,478	$ 337,478
Net loss (realized and unrealized)	-	(46,501)	(46,501)
Amounts appropriated for disbursement, net	-	(6,027)	(6,027)
Contributions	-	10,000	10,000
Endowment net assets, end of period	$ -	$ 294,950	$ 294,950

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

	Without donor restrictions	With donor restrictions	Total
Endowment net assets, beginning of period	$ -	$ 287,369	$ 287,369
Net investment income	-	11,142	11,142
Net appreciation (realized and unrealized)	-	51,177	51,177
Amounts appropriated for disbursement, net	-	(12,210)	(12,210)
Endowment net assets, end of period	$ -	$ 337,478	$ 337,478

Spending policy

The Organization is entitled to receive annual distributions of the greater of (a) 33.333% of the related account's income or (b) a 5% private foundation minimum distribution amount, as required, for the beneficial interest in perpetual trust endowment. The Organization maintains perpetual endowments in which the Organization may withdraw all income to be distributed and expended on

operational expenses on an unrestricted basis. The Organization has considered long-term expected return on its investment assets, the nature and duration of the individual endowment funds, some of which must be maintained in perpetuity because of donor restrictions, and the possible effects of inflation. The Organization expects the current spending policy to allow its endowment funds to grow at a nominal average rate annually.

From time-to-time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). The Organization has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under the law. The Organization had one endowment with a deficiency in the amount of $2,739 and $0 as of September 30, 2022 and 2021, respectively.

Note 13 - Net assets with donor restrictions

Net assets with donor restrictions are restricted for the following purposes as of September 30, 2022 and 2021:

	2022	2021
Subject to expenditure for specific purpose		
Community outreach programs	$ 25,120	$ 51,942
Camperships	14,220	10,220
Financial assistance for girls/troops	3,250	4,035
Health, wellness and environmental awareness	14,300	19,280
Property and facilities	65,568	368,320
Science and technology ("STEM")	10,025	140,675
Other programs	8,083	21,246
	140,566	615,718
Subject to the passage of time	104,113	134,008
Amounts subject to the Organization's spending policy and appropriation		
Beneficial interest in perpetual trust	115,450	167,977
Endowments in perpetuity	179,500	169,501
	294,950	337,478
	$ 539,629	$ 1,087,204

Net assets were 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 the donors as follows for the years ended September 30, 2022 and 2021:

	2022	2021
Purpose or period restrictions accomplished		
Community outreach programs	$ 136,005	$ 137,697
Camperships	37,707	18,446
Financial assistance for girls/troops	14,125	6,920
Health, wellness and environmental awareness	25,456	-
Property and facilities	344,321	52,851
Science and technology ("STEM")	249,310	49,423
Other programs	36,092	1,400
Net assets released from restrictions	$ 843,016	$ 266,737

Note 14 - Employee benefit plans

Defined benefit plan

The Organization participates in the National Girl Scout Council Retirement Plan ("NGSCRP"), a noncontributory defined benefit pension plan sponsored by GSUSA. The National Board of Girl Scouts of the USA voted to freeze the plan to new entrants and to freeze future benefit accruals for all current participants under the plan effective July 31, 2010. The plan covers substantially all of the employees of various Girl Scout councils who were eligible to participate in the plan prior to the plan freeze. Accrued and vested benefits prior to July 31, 2010 are based on years of service and salary levels.

Net plan assets grew during the year and are greater than the actuarial present value of accumulated plan benefits as of January 1, 2022. On April 8, 2014, President Obama signed H.R. 4275 into law, a relief package unanimously passed by Congress that gives NGSCRP the flexibility to adopt the Pension Protection Act ("PPA") funding requirements immediately or not at all. NGSCRP has elected to adopt this relief and not be subject to PPA. In September 2020, the National Board of Girl Scouts of the USA approved to lower the contributions from $30 million to $26 million starting in calendar year 2023 until the plan is fully funded on a market basis. Aggregate annual contributions made in fiscal years 2022 and 2021 were $32.2 million and $32.7 million, respectively. Aggregate contributions to be made in fiscal 2023 are expected to be $27.6 million.

The Organization's pension expense and contributions to the plan for the year ended September 30, 2022 and 2021 were $283,207 and $283,720, respectively. GSUSA estimates the Organization's payment for the year ending September 30, 2023 to be $288,924. All future required payments may change due to market conditions, interest rates and other factors.

Government regulations impose certain requirements relative to multi-employer plans. In the event of plan termination or employer withdrawal, an employer may be liable for a portion of the plan's unfunded vested benefits. The Organization does not anticipate withdrawal from the plan, nor is the Organization aware of any expected terminations.

125 cafeteria plan

The Organization also maintains an employee benefit plan qualifying under Internal Revenue Code 125, covering substantially all employees who meet the plan's eligibility requirements. Under the

plan, certain employee benefits may be provided on a pre-tax basis to employees electing to participate in the plan.

Employee benefit plan

The Organization maintains an employee benefit plan covering substantially all employees who meet the plan's requirements. The Organization had historically maintained a 403(b) plan available to employees, but determined that it would be beneficial to terminate the 403(b) plan and replace it with a 401(k) plan. Accordingly, the Organization established a 401(k) plan with an effective date of April 1, 2020. The Organization terminated the existing 403(b) plan effective March 31, 2020. For the years ended September 30, 2022 and 2021, the Organization made contributions into employee benefit plans of $155,966 and $105,658, respectively.

Note 15 - Subsequent events

The Organization has evaluated events and transactions for potential recognition or disclosure through January 18, 2023, which is the date the financial statements were available to be issued. There were no events identified requiring adjustment or disclosure.

INLIGHT INSTITUTE

681 San Rodolfo Dr. # 1061
Solana Beach, CA 92075
Web: inlightinstitute.org
Email: hello@inlightinstitute.org

San Marcos Community Foundation
San Marcos, CA

January 27, 2024

To Whom It May Concern,

I am Inlight Institute's Executive Director, and I support our submission for the Mini Grant of $1500 to help offset the cost of hosting Inlight's Care Fair 2024 in San Elijo Hills Community Park.

This meaningful contribution further supports Inlight Institute's mission to empower kids to care about themselves, others, and the world around them.

We are grateful for your support. Should you have any questions, please reach out to shauna@inlightinstitute.org.

We wish you all the best in the year ahead.

Thank you,



Shauna Sliwkanich
Executive Director

Inlight Institute's federal tax identification number is 83-1858571. Please retain this letter as your documentation for tax purposes.

No goods or services were given in consideration for this contribution unless expressly noted. All gifts to Inlight Institute (EIN 83-1858571), a 501(c)(3) not-for-profit organization, are tax-deductible to the full extent of the law.

Title

Inlight Institute's Care Fair 2024

01/27/2024

by **Shauna Sliwkanich** in **San Marcos Community Foundation**
on behalf of **Inlight Institute**
shauna@inlightinstitute.org

id. 45326582

Original Submission

01/27/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Inlight Institute's Care Fair 2024
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Care Fair 2024
Project Start Date	3/10/2024
Project End Date	3/10/2024
Date by Which Funds Will Be Expended:	3/10/2024
Total Number of People Served by this Project	400.0
Total Number of People Served by this Project in San Marcos Only	250.0
Grant Amount Requested	1500.0
	Organization Details
Organization Name	Inlight Institute
Organization Street Address	681 San Rodolfo Dr. #1061

Organization City	Solana Beach
Organization State	CA
Organization Zip Code	92075
Organization Website	inlightinstitute.org
Organization's EIN	83-1858571 200 INLIGHT INSTITUTE c4fd70a7-cbad-47b2-a376-413abc9b1b49 681 San Rodolfo Dr #1061 Solana Beach CA 92075 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-12-12T00:00:00 2024-01-22T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-12-11T00:00:00 2019 06
	Contact Information
Contact First Name	Shauna
Contact Last Name	Sliwkanich
Contact Title	Executive Director
Contact Phone	+17605256395
Contact Email	shauna@inlightinstitute.org
	Project Details

Briefly describe your request for funds.	Inlight's Care Fair is an unforgettable experience as we bring together families and community to learn about different causes of nonprofits. Our fair-style event allows kids to learn the concept of philanthropy and discover cause-driven passions through interactive engagement at different stations. Inlight's Past Care Fair: https://www.youtube.com/watch?v=1v-JpqQw-go&t=7s Kids will learn different causes affecting our community through age-appropriate activities and conversations. After exploring all the wonderful nonprofits and learning about their missions, children will be able to pick one they love to advocate for through their voice and entrepreneurship. They'll leave with a passion to develop their own customized CARE PLAN. Later in the year, kids get to show off their incredible efforts at our Care Market – where they sell awesome DIY goods and showcase how they rocked it for their chosen nonprofit. Inlight's Past Care Market: https://www.youtube.com/watch?v=luISICng8dY The requested funding will be used to offset the costs of production, including materials for participating children (stickers, bracelets, pencils, hats,etc.) as well as event production (kid-friendly band, face painting, etc.). Inlight is hosting this community event to bring together other nonprofits. Your support will indirectly benefit many local nonprofits, showcasing their missions and enhancing capacity to provide support to our community.

Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Inlight is bringing our Care Fair to San Elijo Hills Community Park in San Marcos! We will be hosting Care Fair on Sunday, March 10 at 11am. Our event brings together nonprofits from within the local community and wider SD for an opportunity to share with kids and youth what they do and the impact that they have. These organizations will gain supporters of their mission. Kids learn about nonprofits and are then encouraged to create a 'Care Plan', where they create a business plan to raise funds for their chosen nonprofit or cause. Kids will learn essential skills of: -Entrepreneurship -Connection with Community -Passion for Causes -Empowered Voices to Advocate -Empathy All are research-backed PROTECTIVE factors for Youth Mental Health. We anticipate a turnout of 400+ individuals, including many families of San Marcos. We will distribute information through Peach Jar, reaching 20,000+ local families.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We invite up to 12 nonprofits with a variety in missions to participate in showcasing their work, including from: https://chamber.sanmarcoschamber.com/list/category/non-profit-organizations-1316

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	No.

Please upload the annual operating budget for your organization.

2024_Final_Budget_Inlight_Institute_01.2024.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Inlight_ED_Letter_of_Support_for_Mini_Grant.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	10000.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Inlight is able to fund and execute this project using funds through our Gala. We have submitted sponsorship requests (top level is $2500) to help offset the costs and are waiting for responses.

Inlight 2024 Budget	
Income	
Grant	$40,000.00
Sponsorship	$2,500.00
Donation	$25,000.00
Auction	$15,000.00
Swag	$1,000.00
Event Revenue/ Ticket Sales	$13,000.00
Affiliate Services	$100.00
Other Revenue/ Reimbursements	$1,000.00
Total Revenue	**$97,600.00**
Expenses	
Community (Mission-Based) Events	
Care Events (Fair, Market, Camp, Care Hard Group)	$25,000.00
Care Hard Curriculum	$8,200.00
Fund Development Events	
Program Event Production (Gala)	$12,000.00
Labor	
Hired Labor (Payroll)	$27,500.00
Employee Tax	$4,000.00
Overhead	
Insurance (other than health)	$6,500.00
Legal Services	$1,000.00
Professional Services (Accounting/Bookeeping)	$1,500.00
CPA	$1,500.00
Licenses	$200.00
Office Expense	$120.00
Office Supplies	$200.00
Rent or Lease - (Virtual Workspace)	$150.00
Utilities	$0.00
Bank Fee	$100.00
Tech Expenses	$3,000.00
Total Projected Operating Expenses	**$90,970.00**
Total Projected P/L	**$6,630.00**
Total Expenses	$90,970.00
Net Operating Income	$97,600.00
Net Income	$6,630.00

March 29, 2024

San Marcos Community Foundation
Grants Administrator
San Marcos City Hall
1 Civic Center Drive
San Marcos, CA 92069

Dear Grants Administrator,

On behalf of Interfaith Community Services (Interfaith) Board of Directors and staff, this letter confirms my full commitment and support of Interfaith's proposal requesting $10,000 in funding from the San Marcos Community Foundation's 2024-25 Regular Endowment Grant. The relationship between Interfaith and the City of San Marcos is a longstanging one with many successful outcomes.

With San Marcos Community Foundation funding and other leveraged funds, Interfaith hopes to offer life-changing support for up to 400 San Marcos Community members who are low-income and/or at risk of homelessness. Interfaith will provide case management to San Marcos' Low-to-Moderate income population with emergency flex funds for food, housing, gasoline, and other supportive services as needed. We will extend our reach to underserved areas through events organized with our mobile vehicle.

According to the Regional Taskforce on Homelessness (RTFH)'s 2022 Data and Performance Report, more people are entering the homelessness response system than ever before. Interfaith's goal with this grant is to prevent as many San Marcos residents as possible from falling into the devastation of homelessness by helping with essential resources and housing stabilization.

Thanks in advance for your consideration of this grant as Interfaith continues reaching out San Marcos residents in need.

Best Regards,

Greg Anglea
Chief Executive Officer
Cohn Family CEO Chair

Title

Interfaith Community Services

03/29/2024

id. 46061112

by **Jana Mackie** in **San Marcos Community Foundation**
on behalf of **Interfaith Community Services, Inc.**

1820 S Escondido Blvd.
Escondido, California
92025
California
United States
7605463782
grantsteam@interfaithservices.org

Original Submission

03/29/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Interfaith Community Services
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Offering Basic Needs and Other Supportive Services to San Marcos Residents
Project Start Date	7/1/2024
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	6/30/2025
Total Number of People Served by this Project	400.0
Total Number of People Served by this Project in San Marcos Only	400.0
Grant Amount Requested	10000.0

	Organization Details
Organization Name	Interfaith Community Services
Organization Street Address	550 West Washington Avenue
Organization City	Escondido CA
Organization State	California
Organization Zip Code	92025
Organization Website	https://www.interfaithservices.org/
Organization's EIN	95-3837714 200 Interfaith Community Services, Inc. 20994563-11ff-4d60-acdf-e8b77720c46e 550 West Washington Avenue Escondido CA 92025 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2022-12-12T00:00:00 2023-03-13T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-02-14T00:00:00 1984 02
	Contact Information
Contact First Name	Jana
Contact Last Name	Mackie
Contact Title	Grant Manager
Contact Phone	+17604896380
Contact Email	grantsteam@interfaithservices.org
	Project Details

Briefly describe your request for funds.	Interfaith Community Services (Interfaith) respectfully requests $10,000 to provide supportive services, homelessness prevention, and community outreach to low-to-moderate income individuals and families in the San Marcos community. Funds will support a Case Manager co-located one day a week at San Marcos' One Safe Place. Staff will offer case management aimed at homelessness prevention and improving family self-sufficiency. Residents may connect with resources for housing, food insecurity, transportation assistance (bus passes or gasoline vouchers), prescription assistance, benefits assistance, and referrals for healthcare, childcare, and other resources. This grant would support a portion of the Case Manager salary and $5,000 in flexible assistance to prevent homelessness and support housing stabilization. Funds will also support outreach to underserved neighborhoods of San Marcos through Interfaith's mobile vehicle. Monthly outreach events will occur in partnership with others including One Safe Space, healthcare partners, and senior and affordable housing complexes. Vehicle staff includes a Case Manager and Peer Support Specialist to provide information, assessments, referrals, warm handoffs to Interfaith programs, connections to Substance Use Disorder treatment/recovery services, and additional resources. Together with other funds, the proposed project will reach over 200 community members and provide homelessness prevention and/or supportive services to 50 households (200 individuals).
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The proposed project will provide case management to an estimated 50 low-income San Marcos households and host a minimum of 12 outreach events reaching 200 community members. All households will have access to supportive services through Interfaith's 75+ programs. Additionally, households at-risk of homelessness will be assisted with rental assistance and/or flex funds, dependent on the availability of funds. The project will strengthen community collaboration in San Marcos through co-location of services at One Safe Place and coordinating outreach events with community partners including senior living centers, affordable housing complexes, Boys & Girls Club, and others. This project helps to sustain vital services to San Marcos community members amid rising housing costs and costs of living. Average rental rates within the 24-square mile region of the City of San Marcos range from $1,725 for a studio apartment, up to $3,295 for a 4-bedroom apartment. According to the *City of San Marcos' PY 2020-24 Consolidated Plan and PY 2020 Annual Action Plan,* on average, 77% of extremely low-income households are paying more than 50% of their income on housing. Two major needs of residents in San Marcos are rental assistance and utility costs for those in danger of becoming homeless.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Interfaith is the sole applicant, however, we will continue collaborating with One Safe Place to offer a convenient meeting space for San Marcos residents to access project-funded services.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes, the San Marcos Community Foundation provided $2,000 to Interfaith in spring of 2023 in response to a grant submitted in fall 2022.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Interfaith was founded in 1979 by a diverse group of local leaders as a direct response to rising rates of hunger and homelessness. Today, Interfaith is the most comprehensive human services agency in North San Diego County. Last year, Interfaith served 20,250 community members—including 3,224 families and 5,863 children. Interfaith provides both immediate safety net services and long-term, life-changing programs that work to break the cycle of poverty and homelessness. We offer more than 75 programs including: emergency shelter, transitional housing, rapid rehousing, permanent supportive housing, recuperative care, substance use disorder treatment, employment services, multiple models of case management, homeless outreach, basic needs (food, hygiene, mail service), behavioral health counseling, and advocacy. In 2021, Interfaith's board engaged hundreds of diverse stakeholders in our strategic planning process. Our community came together to develop strategies on how Interfaith will best fulfill our mission in years to come. This process reinforced our commitments to: 1. ensuring all people have access to food, healthcare and housing, 2. to providing comprehensive care, and 3. to working in partnership with our community, and

4. supporting disadvantaged communities and breaking down systems of oppression.

Interfaith knows that safe, secure, affordable housing is a basic human need and has managed and operated housing and supportive service programs for homeless individuals and families for the past 30 years. This includes providing support and stabilization for homeless men and women, veterans, families with children, seniors, and persons with severe mental illness, long histories of substance abuse, and a range of chronic health issues, including those who are criminal justice involved. Interfaith is an integral member of San Diego's Continuum of Care and Coordinated Entry System (CES).

interfaith's programs have grown in response to regional need and emerging trends, including the documented need for stabilization and recovery services for homeless people with substance abuse and mental health diagnoses to prepare them for transition to and success in permanent housing. Amid the Covid-19 pandemic, Interfaith rapidly expanded services to serve more clients than in any other point in our history—becoming a trusted partner in the response to the pandemic's devastating impact.

Interfaith was the first organization in San Diego to set a goal of, and publicly commit to, housing a specific and significant number of people. We have set and achieved multiple goals of placing a precise number of individuals into stable housing. Last year, Interfaith placed 1,468 individuals into housing, including 221 families with children.

In 2024, in response to an alarming rise in family homelessness in San Diego, Interfaith is launching a Campaign to End Family Homelessness, One Family at a Time.

Specific to San Marcos, Interfaith held a contract with the City of San Marcos to provide rental assistance to households impacted by the Covid-19 pandemic. During the contract term of September 24, 2020 to December 31, 2023, Interfaith distributed $489,752 in rental assistance to 96 San Marcos families comprised of 190 adults and 147 children. This exceeded the original objective to serve 35 households. Interfaith distributed $489,752 to prevent homelessness of San Marcos families throughout the pandemic. In addition to short-term financial assistance, enrolled households received case management services that included landlord advocacy, basic needs, budgeting, employment services, and benefits applications. To maximize accessibility, an Interfaith Case Manager was stationed at the True Care Clinic in San Marcos where they received referrals from the clinic and connected clients to Interfaith programs. The Case Manager was also able to conduct outreach into low-income areas of San Marcos and provide information about the program. The Case Manager also established relationships with property managers and other San Marcos partners including the Boys and Girls Club, the San Marcos Library, the Senior Center and the Gary and Mary West PACE program. All objectives of the contract were met and exceeded.

A current MOU with One Safe Place is also in place.

	Interfaith had conducted outreach in San Marcos by partnering with Santa Fe Village Apartments, local laundromats, Whispering Oaks Apartments, Terra Cotta, Sage Canyon, El dorado II, Melrose Villas, Royal Oaks, La Mirada Academy, grocery stores, Westlake Village Apartments, Villa Serena Apartments, and Sierra Vista Apartments. Interfaith's volunteer tax coordinator, also goes to the Westlake Village apartments to help San Marcos residents file taxes. To ensure coordination and non-duplication, Interfaith works with local organizations including True Care, the Boys and Girls Club, and Westlake Village Affordable Apartments. Interfaith has been an integral member organization of the San Diego Continuum of Care (CoC) since its inception serving as a lead agency for the Coordinated Entry System's (CES) expansion from the City of San Diego to North County. Interfaith works with the County of San Diego, Regional Taskforce on Homelessness, County of San Diego Homeless Outreach Teams, 2-1-1 San Diego, Alliance for Regional Solutions (Bridge to Housing Network), and other organizations.
Please upload any community letters or media in support of this project.	

Please upload the annual operating budget for your organization.

FY24_Approved_Operating_Budget_-_Summary_Only_-_for_Grants.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

Interfaith_2022_Single_Audit_Report.pdf

Please attach the first two pages of your Federal 990.

Interfaiths_1st_2_Pages_of_990.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

San_Marcos_Comm_Fdn_Interfaith_CEO_Approval_Ltr.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	229417.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Grant would assist in sustaining services in San Marcos. If not awarded, Interfaith will continue to visit San Marcos periodically organize mobile outreach with other funding sources cited.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Supportive Services Case Manager	2704	.025 FTE x $58,040/year = $2,704
Emergency Flex Funds	5000	Financial assistance to support housing stabilization, basic needs, and address crisis.
Program Supplies	$825.00	Supplies for mobile vehicle outreach events.
Fuel	$322.00	Fuel for mobile vehicle (12 events/year x .67 x 40 miles RT)
Admin/Indirect	$909.00	Calculated at 10% of direct project costs
Insurance Maintenance	$240.00	Represents 10% of annual costs for mobile vehicle insurance/maintenance
Total budget for this PROJECT:	10000	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	County of San Diego	12,314.00	C
Additional Funding Source 2	City of San Marcos CDBG	176,156.00	P
Additional Funding Source 3	CA Hear Us	20,342.00	C
Additional Funding Source 4	Providing Hope	10,000.00	C
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

INTERFAITH COMMUNITY SERVICES
FY 2024 OPERATING BUDGET

(Excludes Inkind)

In $	OPERATING BUDGET
Revenues	
Grants ,Contracts & Program Foundations	22,417,495
Contributions	3,895,308
Rental Income	940,892
Interest income & distributions	310,000
Other Income	2,400
Deferred Contribution Revenue*	944,000
Total Revenues	**28,510,095**
Expenses	
Personnel & Related	19,949,379
Program Services	4,063,489
Occupancy Expense	2,024,621
Professional Fees	575,375
Business Insurance	252,378
Interest Expense	241,196
Depreciation Expense	588,150
Other Expenses	1,303,849
Total Expenses	**28,998,437**
Gain/(Loss) from Operations	**$ (488,342)**

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

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 and ending JUN 30, 2022

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 $: 30,318,557.

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.INTERFAITHSERVICES.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1979

M State of legal domicile: CA

Part I Summary

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	18
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	18
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	308
6	Total number of volunteers (estimate if necessary)	6	10858
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Activities & Governance

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	8,230,080.	8,854,450.
9	Program service revenue (Part VIII, line 2g)	21,242,410.	21,086,991.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,495,010.	377,116.
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)	31,967,500.	30,318,557.

Revenue

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)	13,776,090.	15,385,873.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,149,302.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,998,162.	9,302,346.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	20,774,252.	24,688,219.
19	Revenue less expenses. Subtract line 18 from line 12	11,193,248.	5,630,338.

Expenses

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	47,707,560.	47,567,541.
21	Total liabilities (Part X, line 26)	9,595,120.	5,863,652.
22	Net assets or fund balances. Subtract line 21 from line 20	38,112,440.	41,703,889.

Net Assets or Fund Balances

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: 5-15-2023

▶ Greg Anglea, CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Lino Cambaliza | Preparer's signature: Lino Cambaliza | Date: 05/12/23 | Check ☐ if self-employed | PTIN: 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 ☒ 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 ☒ 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 $ 8,648,896. including grants of $ _____) (Revenue $ 8,650,661.)
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 $ 3,618,996. including grants of $ _____) (Revenue $ 3,619,734.)
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 $ 5,782,748. including grants of $ _____) (Revenue $ 5,783,928.)
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 $ 3,032,049. including grants of $) (Revenue $ 3,032,668.)

4e Total program service expenses ▶ 21,082,689.

INTERFAITH COMMUNITY SERVICES, INC.

FINANCIAL STATEMENTS AND SINGLE AUDIT REPORTS

JUNE 30, 2022 AND 2021

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying financial statements of Interfaith Community Services, Inc.(the "Organization"), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

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, 2022 and 2021, 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 of Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). 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 Interfaith Community Services, Inc., 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.

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.

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 Organization'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 Responsibility

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 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, 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 Interfaith Community Services, Inc.'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 Interfaith Community Services, Inc.'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.

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 GAAS. 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 12, 2023, 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 37-38 and CASAWorks Apartments 99-FMTW-010, statement of cash flows on page 39, are presented for purposes of additional analysis and are not a required part of the basic 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 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.



Cambaliza McGee LLP
Newport Beach, California
May 12, 2023

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

	2022	2021
ASSETS		
ASSETS:		
Cash	$ 3,455,944	$ 6,025,000
Grants and contracts receivable	4,347,143	3,582,190
Prepaid expenses and other current assets	559,454	322,570
Pledge receivable	565,723	743,150
Unamortized donated rent	46,488	74,280
Investments	10,021,450	12,128,460
Property and equipment, net of accumulated depreciation	28,571,339	24,831,910
TOTAL ASSETS	$ 47,567,541	$ 47,707,560
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Accounts payable	$ 321,999	$ 137,450
Accrued expenses	1,301,649	1,050,210
Accrued interest	654,373	654,260
Deferred Revenue	394,601	-
Notes payable	3,191,030	7,753,200
TOTAL LIABILITIES	5,863,652	9,595,120
NET ASSETS:		
Without donor restrictions:		
Undesignated	30,984,498	26,040,393
Board designated long-term	4,246,063	4,246,063
Total without donor restrictions	35,230,561	30,286,456
With donor restrictions	6,473,328	7,825,984
TOTAL NET ASSETS	41,703,889	38,112,440
TOTAL LIABILITIES AND NET ASSETS	$ 47,567,541	$ 47,707,560

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	Without Donor Restrictions	With Donor Restrictions	2022	2021
REVENUE AND SUPPORT:				
Grant and contract revenue	$ 20,293,127	$ -	$ 20,293,127	$ 20,485,620
Contributions	5,964,948	360,873	6,325,821	7,620,570
In-kind donations	686,697	-	686,697	609,510
Rental income	778,721	-	778,721	738,320
Investment return,net	(1,661,773)	-	(1,661,773)	2,495,010
PPP loan forgiveness	1,841,932	-	1,841,932	-
Other income	15,143	-	15,143	18,470
Net assets released from restrictions, satisfaction of program restrictions	1,713,529	(1,713,529)	-	-
TOTAL REVENUE AND SUPPORT	29,632,324	(1,352,656)	28,279,668	31,967,500
EXPENSES:				
PROGRAM SERVICES:				
Supportive services	3,618,996	-	3,618,996	4,730,733
Employment and economic development	841,323	-	841,323	898,193
Clinical	1,348,708	-	1,348,708	1,015,085
Housing & shelters	8,648,896	-	8,648,896	5,594,109
Recovery and wellness	5,782,748	-	5,782,748	4,997,645
Other community services	842,018	-	842,018	581,607
TOTAL PROGRAM SERVICES	21,082,689	-	21,082,689	17,817,372
SUPPORTING SERVICES:				
Management and general	2,456,228	-	2,456,228	2,005,591
Fundraising	1,149,302	-	1,149,302	951,291
TOTAL SUPPORTING SERVICES	3,605,530	-	3,605,530	2,956,882
TOTAL EXPENSES	24,688,219	-	24,688,219	20,774,254
INCREASE IN NET ASSETS	4,944,105	(1,352,656)	3,591,449	11,193,246
NET ASSETS - BEGINNING OF YEAR	30,286,456	7,825,984	38,112,440	26,919,194
NET ASSETS - END OF YEAR	$ 35,230,561	$ 6,473,328	$ 41,703,889	$ 38,112,440

See accompanying notes and independent auditor's report.

INTERFAITH COMMUNITY SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED
JUNE 30, 2022

	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	$ 1,944,433	$ 591,636	$ 1,198,759	$ 4,026,884	$ 4,458,157	$ 568,288	$ 12,788,157	$ 1,750,646	$ 847,070	$ 2,597,716	$ 15,385,873
Living assistance	440,661	39,190	40,967	919,287	256,055	86,190	1,782,350	-	-	-	1,782,350
Training and employment assistance	1,849	101,541	-	1,460	5,552	-	110,402	-	-	-	110,402
Office	158,642	50,262	67,077	288,057	193,446	18,851	776,335	365,668	275,093	640,761	1,417,096
Depreciation	25,729	20,048	2,699	269,009	193,244	19,236	529,965	51,703	3,135	54,838	584,803
Interest	-	-	-	76,230	20,725	-	96,955	33,799	-	33,799	130,754
Operations and support services	1,008,882	29,541	23,366	2,939,884	606,620	46,923	4,655,216	33,841	1,356	35,197	4,690,413
Other	38,800	9,105	15,840	128,085	48,949	102,530	343,309	220,571	22,648	243,219	586,528
Total functional expenses	$ 3,618,996	$ 841,323	$ 1,348,708	$ 8,648,896	$ 5,782,748	$ 842,018	$ 21,082,689	$ 2,456,228	$ 1,149,302	$ 3,605,530	$ 24,688,219
% of total expense by activity	14.7%	3.4%	5.5%	35.0%	23.4%	3.4%	85.4%	9.9%	4.7%	14.6%	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	-	-	-	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

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	$ 3,591,449	$ 11,193,246
Adjustments to reconcile increase in net assets to net assets provided by operating activities:		
Depreciation	584,803	591,016
Realized and unrealized loss (gain) on investments	1,664,975	(2,495,932)
Restricted grant paid to escrow	-	(6,000,000)
Proceeds from forgiveness of PPP loan	(1,819,500)	-
Changes in operating assets and liabilities:		
Grants and contracts receivable	(764,953)	(1,673,989)
Prepaid expenses and other current assets	(236,884)	(34,854)
Pledge receivable	177,427	(743,150)
Unamortized rent	27,792	25,918
Accounts payable	184,549	(149,165)
Accrued expenses	251,439	112,112
Deferred revenue	394,601	-
Accrued interest	113	19,995
Net cash provided by operating activities	4,055,811	845,197
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(4,324,232)	(720,613)
Proceeds from sales of investments	442,035	406,135
Net cash used in investing activities	(3,882,197)	(314,478)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on notes payable	(2,742,670)	(186,962)
Net cash used in financing activities	(2,742,670)	(186,962)
NET (DECREASE) INCREASE IN CASH	(2,569,056)	343,757
CASH, BEGINNING OF YEAR	6,025,000	5,681,243
CASH, END OF YEAR	$ 3,455,944	$ 6,025,000
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ 130,641	$ 170,224
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.
STATEMENTS OF CASH FLOWS - DIRECT METHOD
FOR THE YEARS ENDED JUNE 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Grant and contract revenue receipts	$ 19,528,174	$ 18,811,631
Contribution receipts	6,503,248	877,420
Rental income receipts	778,721	738,320
Other income receipts	15,143	18,470
Total receipts	26,825,286	20,445,841
Supportive services	3,593,267	4,290,760
Employment and economic development	821,275	875,560
Clinical	1,346,009	1,003,461
Housing & shelters	7,045,946	5,204,162
Recovery and wellness	5,589,504	4,777,212
Other community services	822,782	560,022
Management and general	2,404,525	1,962,129
Fundraising	1,146,167	927,338
Total disbursements	22,769,475	19,600,644
Net cash provided by operating activities	4,055,811	845,197
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(4,324,232)	(720,613)
Proceeds from sales of investments	442,035	406,135
Net cash used in investing activities	(3,882,197)	(314,478)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on notes payable	(2,742,670)	(186,962)
Net cash used in financing activities	(2,742,670)	(186,962)
NET (DECREASE) INCREASE IN CASH	(2,569,056)	343,757
CASH, BEGINNING OF YEAR	6,025,000	5,681,243
CASH, END OF YEAR	$ 3,455,944	$ 6,025,000
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	$ 130,641	$ 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 the "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 statements of activities report 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.

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 statements of functional expenses. These statements report expenses that are attributed to more than one program or supporting function.

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

Functional Expenses – (Continued)

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.

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, 2022 and 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.

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

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, 2022 and 2021, 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, 2022 and 2021, these pools included domestic and international equities, domestic and international fixed income, and other investments.

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.

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

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.

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, 2022, the federal statute of limitations remains open for the 2018 through 2022 tax years. The statute of limitations for the state income tax returns remains open for the 2018 through 2022 tax years.

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

New Accounting Pronouncement

In February 2016, the FASB issued Accounting Standard Update ("ASU") 2016-02, Leases (Topic 842). The amendments in this ASU revise the accounting related to lessee accounting. Under the new guidance, lessees will be required to recognize a lease liability and a right-of-use ("ROU") asset for all leases. The amendments in this ASU are effective for the annual reporting period ending December 31, 2022 for the Organization, with early adoption permitted, and should be applied through a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements. Management has not yet determined what the effects of adopting this ASU will be on its financial statements.

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:

	2022	2021
Other accounts receivable	$ 195,724	$ 119,830
Prepaid software	85,876	99,030
Prepaid insurance	65,196	66,830
Deposits and prepaid rent	171,381	36,880
Total prepaid expenses and other current assets	$ 518,177	$ 322,570

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 $46,488 represents the fair market value of the rent for the remaining 19 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 $400,000 of the amount pledged as of June 30, 2022. Details of the remaining Pledge Receivable is as follows:

	2022	2021
Pledge Receivable as of June 30,	$ 600,000	$ 800,000
Less: Discount to present value	(34,278)	(56,850)
	565,722	743,150
Less: Current portion of campaign pledges	(183,028)	(177,698)
Long-term portion of campaign pledges	$ 382,694	$ 565,452

Scheduled payments are as follows for years ended June 30:

2023	$ 183,028
2024	188,519
2025	194,175
Total	$ 565,722

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, 2022:

	Level 1	Level 2	Total
Domestic equities	$ -	$ 3,086,607	$ 3,086,607
International equities	-	3,427,335	3,427,335
Domestic fixed income	-	3,086,607	3,086,607
International fixed income	-	80,172	80,172
Other	-	340,729	340,729
Total	$ -	$ 10,021,450	$ 10,021,450

NOTE G – INVESTMENTS – (CONTINUED)

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

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

	2022	2021
Interest and dividends	$ 347,982	$ 191,872
Realized and unrealized (losses) gains	(1,968,709)	2,343,007
Investment fees	(41,046)	(39,869)
Total	$ (1,661,773)	$ 2,495,010

NOTE H – PROPERTY AND EQUIPMENT

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

	2022	2021
Construction in progress	$ 204,316	$ 10,000
Land	10,401,000	10,401,000
Buildings	24,299,171	20,343,260
Leasehold improvements	632,822	632,820
Furniture and equipment	817,751	797,420
Software	54,845	54,840
Vehicles	481,885	328,220
	36,891,790	32,567,560
Less: accumulated depreciation	(8,320,451)	(7,735,650)
Property and equipment, net	$ 28,571,339	$ 24,831,910

Depreciation expense was $584,803 and $591,016 for the years ended June 30, 2022 and 2021, respectively.

NOTE I – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflect the Organization's financial assets as of June 30, 2022 and 2021, reduced by amounts not available for general expenditure because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2022	2021
Cash	$ 3,455,944	$ 6,025,000
Investments	10,021,450	12,128,460
Grant and contracts receivable	4,347,143	3,582,190
Pledge receivable, current portion	183,028	177,698
Prepaid expenses and other current assets	518,177	322,570
Unamortized donated rent	46,488	74,280
Financial assets available within one year	18,572,230	22,310,198
Less: those unavailable 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	(990,485)	(2,343,141)
Total amounts unavailable for general expenditures within one year	(6,473,328)	(7,825,984)
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	$ 7,852,839	$ 10,238,151

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 (8.5% and 4.25% at June 30, 2022 and 2021, respectively) or the floor rate of 4.25%. The line of credit expires on September 9, 2024. The Organization had no outstanding balance as of June 30, 2022.

NOTE K – NOTES PAYABLE

Notes payable as of June 30, 2022 and 2021, consisted of the following:

	2022	2021
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.	$ 610,822	$ 647,150
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, 2022.	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, 2022.	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.	112,363	144,702
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.	951,077	1,021,679
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, 2022.	350,000	350,000

NOTE K – NOTES PAYABLE – (CONTINUED)

	2022	2021
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, 2022.	245,000	245,000
Note payable to First Citizens Bank secured by real property, 555 N. Centre City Pkwy., due October 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. Loan was forgiven during fiscal year 2022.	-	1,819,500
Mortgage payable to PrinsBank in monthly payments of $845 including adjustable rate interest interest of 0.50% above bank prime rate (4.75% at June 30, 2022) secured by real property due June 2025.	28,768	38,662
Total	$3,191,030	$ 7,753,200

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

2023	$ 593,014
2024	156,260
2025	162,769
2026	126,697
2027	125,161
Thereafter	2,027,130
Total	$3,191,031

Notes payable contain certain financial and non-financial covenants for which the Organization was in compliance as of June 30, 2022.

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. The loan was fully forgiven on July 28, 2021 with the terms of which are dictated by the SBA and CARES Act guidelines. The Organization has elected to account for the forgiven loan as a conditional contribution in accordance with Subtopic ASC 958-605-55. As a result, the Organization recorded a total benefit of $1,841,932 which included accrued interest and is included in grant revenue on the statement of activities for the year ended June 30, 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 $34,209 and $27,885 for the years ended June 30, 2022 and 2021.

The Organization leases warehouse space which expires August 2025. The lease calls for monthly lease payments escalating annually from $4,303 to $5,610. Total lease expense was $51,392 and $49,931 for the years ended June 30, 2022 and 2021.

The Organization leases office space which expires November 2024. The monthly lease payment was $2,094. Total lease expense was $25,124 for the years ended June 30, 2022 and 2021.

In July 2021, the Organization entered into a lease agreement for office space which expires June 2023. The lease calls for monthly lease payments escalating annually from $3,534 to $6,715 through June 30, 2023. Total lease expense was $49,476 for the year ended June 30, 2022.

NOTE M – COMMITMENTS – (CONTINUED)

Future minimum lease payments under operating leases as of June 30, 2022, are due as follows for the year ending June, 30:

2023	$ 190,197
2024	109,536
2025	88,408
2026	11,220
Total	$ 399,361

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.

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 statements 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, EXLCUDING ENDOWMENT

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

	2022	2021
Purpose Restrictions:		
Transitional Youth Academy	$ -	$ 53,211
Veteran Services	-	196,826
Capital Acquisition	369,774	1,063,099
Employment Services	-	31,711
Immigration	-	17,265
Housing Assistance	-	63,186
Rental Assistance	-	14,432
Racial Justice	-	5,091
Covid Relief	-	80,887
Time Restrictions:		
Promises to give	565,722	743,420
Unamortized Rent	46,489	74,013
Permanent Restrictions:		
Donations	8,500	-
	$ 990,485	$ 2,343,141

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 years ended June 30, 2022 and 2021, the Organization contributed at a rate of 1% employer contribution and a 1% employer match. The total employer contribution to the Plan for the years ended June 30, 2022 and 2021, was $246,361 and 182,770, 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.
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, 2022, the endowment net asset composition by type of fund, consisted of the following:

	Without donor Restrictions	With donor Restrictions	Total
Endowment funds	$ 8,393	$ 5,482,843	$ 5,491,236

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

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

Changes in endowment net assets for the year ended June 30, 2022, consisted of the following:

	Without donor Restrictions	With donor Restrictions	Total
Endowment net assets, beginning of year	$ 1,200,503	$ 5,482,843	$ 6,683,346
Activity:			
Donations	8,500	-	8,500
Interest and dividends	191,317	-	191,317
Realized and unrealized gains	(1,084,660)	-	(1,084,660)
Investment expense	(22,614)	-	(22,614)
Appropriations	(284,653)	-	(284,653)
Net activity	(1,192,110)	-	(1,192,110)
Endowment net assets, end of year	$ 8,393	$ 5,482,843	$ 5,491,236

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 (losses)	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)

Return Objectives and Risk Parameter

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 active and 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).

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, 2022 and 2021.

NOTE S – SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through May 12, 2023, which is the date the financial statements were available to be issued.

INTERFAITH COMMUNITY SERVICES, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2022

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, 2022. 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
FOR THE YEAR ENDED JUNE 30, 2022

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	CA1693L9D012003	$ 144,603	$ -
Continuum of Care Program - Raymond's Refuge	14.267	CA0944L9D012011	108,195	-
Continuum of Care Program - Rental Assistance Program	14.267	CA1253L9D011906	298,950	-
Continuum of Care Program - Home Now	14.267	CA1601L9D012004	561,048	-
Pass-through from Community Housing Works:				
Continuum of Care Program - CHW	14.267	CA0703L9D01191 CA0709L9D011912 CA1025L9D011905	142,204	-
Pass-through from County of San Diego via Mental Health Systems:				
Continuum of Care Program - Shelter Plus Care	14.267	CA693L9D011811	227,712	-
Emergency Solutions Grant Program	14.231	564584	442,564	-
Emergency Solutions Grant Program Cares	14.231	563799	543,000	-
Emergency Solutions Grant Program Cares - Family Shelter	14.231	565205	1,080,000	-
Pass-through from City of Escondido:				
Emergency Solutions Grant Program	14.231	E-20-MW-06-0552	-	-
Emergency Solutions Grant Program Cares	14.231	E-20-MW-06-0552	2,041,657	-
Pass through from City of Carlsbad:				
CDBG - Coastal Services	14.218	B20MC060563	134,537	-
Pass through from City of San Marcos:				
CDBG - San Marcos Rental Assistance	14.218	6455	269,692	-
Pass through from City of Vista:				
CDBG - Vista	14.218	N/A	126,708	
Pass through from City of Oceanside				
CDBG - Oceanside	14.218	N/A	70,000	
Pass-through from County of San Diego				
CDBG - County	14.218	561532-3183	-	-
Pass-through from City of Escondido via Alliance for Regional solutions				
CDBG - Winter Shelter - Haven House	14.218	N/A	70,000	-
Pass-through from City of Encinitas via Alliance for Regional solutions				
CDBG - Winter Shelter - Haven House	14.218	N/A	20,256	-
			6,281,126	-
U.S. Department of Labor				
Direct program:				
Pass-through from California Employment Develop. Dept.:				
WIA Adult Program - VEAP	17.258	AA111066	294,431	-
			294,431	-

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, 2022

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	400,223	-
Recovery and Wellness Residential Treatment	93.959	559478	3,096,102	-
Recovery and Wellness Outpatient Treatment	93.959	559501	1,213,262	-
National Family Caregiver Support - Minor Home Repair	93.052	564875	57,830	-
			4,767,417	-
Department of Homeland Security				
Pass-through from catholic Charities:				
Emergency Food and Shelter National Board Program	97.024	EFSP Phase 37 (cares)		-
EFSP FEMA	97.024	EFSP Phase 38	2,538	-
			2,538	-
U.S. Department of Treasury				
Volunteer Income Tax Assistance	21.009	22VITA0290	91,011	-
			91,011	-
U.S. Department of Veteran Affairs				
Direct Programs:				
VA Homeless Providers Grant & Per Diem Program - Recuperative Beds	64.024	VA262-12-D-0144	295,959	-
VA Homeless Providers Grant & Per Diem Program - Bridge Housing	64.024	ICSI714-0325-664-BH-18-0	400,189	-
VA Homeless Providers Grant & Per Diem Program - Safe Haven	64.024	36C26220D0054	145,036	-
			841,184	-
Total Expenditures of Federal Awards			$ 12,277,707	$ -

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

INTERFAITH COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

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	$ 4,767,417
14.231	Emergency Solutions Grant Program	4,107,221
64.024	VA Homeless providers grant	841,184
14.267	Continuum of Care	1,482,712
	Total expenditures of All Major Federal Programs	$ 11,198,534
	Total Expenditures of Federal Awards	$ 12,277,706
	Percentage of Total Expenditures of Federal Awards	91%

INTERFAITH COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022

CASAWorks Apartments
99-FMTW-010
Statement of Operations
For The Year Ended June 30, 2022

Acct No.			
	Rent Revenue:		
5120	Rent Revenue	$	90,117
5121	Tenant Assistance Payments		-
5100T	Total Rent Revenue	$	90,117
5152N	Net Rental Revenues (Rent Revenue Less Vacancies)	$	90,117
	Other Revenue:		
5910	Laundry and Vending Revenue	$	431
5900T	Total Other Revenue	$	431
5000T	Total Revenue	$	90,548
	Administrative Expenses:		
6204	Management Consultants	$	107
6250	Other Renting Expenses		-
6310	Office Salaries		1,072
6311	Office Expenses		110
6330	Manager or Superintendent Salaries		7,556
6340	Legal Expense - Project		-
6390	Misc. Administrative Expenses		65
6263T	Total Administrative Expenses	$	8,910
	Utilities Expenses:		
6450	Electricity	$	4,598
6451	Water		9,505
6400T	Total Utilities Expenses	$	14,103
	Operating and Maintenance Expenses:		
6510	Payroll	$	5,231
6515	Supplies		1,227
6520	Contracts		5,498
6525	Garbage and Trash Removal		3,993
6546	Heating/Cooling Repairs and Maintenance		-
6570	Vehicle & Maint Equip Operation/Repairs		80
6580	Lease Expense		-
6590	Misc. Operating & Maintenance Exp.		-
6500T	Total Operating & Maintenance Exp.	$	16,029
	Taxes and Insurance:		
6710	Real Estate Taxes	$	83
6711	Payroll Taxes (Project's Share)		1,249
6720	Property & Liability Insurance (Hazard)		5,178
6721	Fidelity Bond Insurance		-

INTERFAITH COMMUNITY SERVICES, INC.
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

CASAWorks Apartments
99-FMTW-010
Statement of Operations - Continued
For The Year Ended June 30, 2022

Acct No.			
6722	Worker's Compensation		868
6723	Health Ins. & Other Employee Benefits		4,448
6790	Misc. Taxes, Licenses, Permits and Ins.		394
6700T	Total Taxes and Insurance	$	12,220
	Supportive Services Exp.		
6990	Salaries - Client Case Management-HUD-Continuum of Care Grant	$	-
6990	Client Supportive Services Other - Daycare, Employment, Lifeskills, Etc		-
6900T	Total Supportive Services Expenses	$	-
6000	Total Cost of Operations before Depreciation	$	51,262
5060	Profit (Loss) before Depreciation	$	39,286
6600	Depreciation	$	12,598
5060N	Operating Profit (Loss)	$	26,688
7100T	Net Entity Expenses	$	-
3250	Change in Total Net Assets from Operations	$	26,688

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, 2022

CASAWorks Apartments
99-FMTW-010
Statement of Cash Flow
For The Year Ended June 30, 2022

Acct No.			
	Cash Flow from Operating Activities		
S1200-010	Rental Receipts	$	90,117
S1200-030	Other Operating Receipts		431
S1200-050	Administrative		(282)
S1200-090	Utilities		(14,103)
S1200-100	Salaries and Wages		(13,859)
S1200-110	Operating and Maintenance		(10,798)
S1200-120	Real Estate Taxes		(83)
S1200-140	Property Insurance		(5,178)
S1200-150	Miscellaneous Taxes and Insurance		(6,959)
S1200-170	Other Operating Expenses		-
S1200-240	Net Cash Provided (Used) by Operating Activities	$	39,286
	Cash Flow from Investing Activities		
S1200-250	Net Deposits to the Reserve for Replacement account	$	3,408
S1200-255	Net Deposits to Other Reserves		1,538
S1200-260	Net Deposits to Residual Receipts account		-
S1200-330	Net Purchases of Fixed Assets		-
S1200-350	Net Cash Provided (Used) by Investing Activities	$	4,946
	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:		$34,340

Kids' Turn
SAN DIEGO
Helping Children Through Family Separations

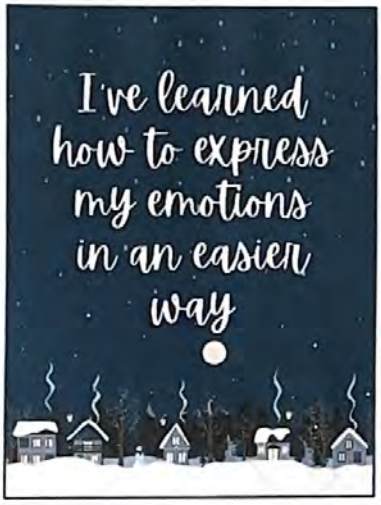
Kids' Turn San Diego
4909 Murphy Canyon Road, Suite 515
San Diego, CA 92123

March 26, 2024

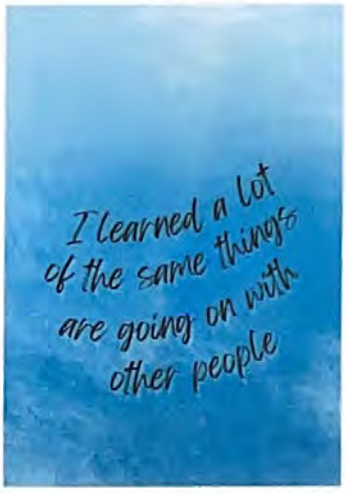
San Marcos Community Foundation
c/o Jewish Community Foundation of San Diego

Dear San Marcos Community Foundation Representative,

Thank you for helping us ensure that children and families residing in San Marcos have equal access to our life-changing programs. During our grant period of 7/1/2022 – 6/30/2023, we proudly served 65 San Marcos family members experiencing family separations. Please enjoy these posters that the children presented during the Family Workshop Program graduation.







When children learn to express their emotions in easier ways, they no longer internalize their feelings and they learn to be assertive to get their needs met. When children are able to tell a parent when they feel happy and request the parent to continue with the behaviors, children feel empowered and like the race cars, there is no stopping them. When children learn that other people are experiencing similar family situations, they feel like they belong. These children are receiving the gift of feeling "normal, like everyone else".

Kids' Turn San Diego is honored to partner with the San Marcos Community Foundation to ensure that children and families residing in San Marcos have equal access to our Creating Brighter Futures for Children Project. Please accept our 2024 grant application.

As the Board President, I fully support the submission of this grant.

Julia Kitts, LCSW
Board President

Title

Kids' Turn San Diego - Providing psychoeducational group programs and counselling services for children and youth residing in San Marcos

03/26/2024

id. 46026442

by **Cindy Grossman** in **San Marcos Community Foundation**
on behalf of **Kids' Turn San Diego**

cindyg@kidsturnsd.org

Original Submission

03/26/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Kids' Turn San Diego - Providing psychoeducational group programs and counselling services for children and youth residing in San Marcos
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Creating Brighter Futures for Children Project
Project Start Date	7/1/2024
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	6/30/2025
Total Number of People Served by this Project	650.0
Total Number of People Served by this Project in San Marcos Only	75.0
Grant Amount Requested	8000.0
	Organization Details
Organization Name	Kids' Turn San Diego

Organization Street Address	4909 Murphy Canyon Road, Suite 515
Organization City	San Diego
Organization State	California
Organization Zip Code	92123
Organization Website	www.kidsturnsd.org
Organization's EIN	33-0724932 200 Kids' Turn San Diego 5b2406bc-4e82-4641-b616-7ff8d33e1f64 4909 Murphy Canyon Road Suite 515 San Diego CA 92123 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-03-13T00:00:00 2023-03-13T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-03-13T00:00:00 1996 12
	Contact Information
Contact First Name	Cindy
Contact Last Name	Grossman
Contact Title	Executive Director
Contact Phone	+16192030906
Contact Email	cindyg@kidsturnsd.org
	Project Details

Briefly describe your request for funds.	Kids' Turn San Diego (KTSD) exists to empower children and heal families experiencing family separations and military transitions. Our Creating Brighter Futures for Children Project includes our Family Workshops for Separated and Divorced Families and Counseling for Children, plus our Cooperative Co-Parenting Program and Continue the Conversation Class. This project offers a continuum of care for families that includes a co-parenting program for parents and children to attend together, a high conflict co-parenting program for parents to attend independently, an advanced refresher class for parent graduates and counseling services for children. This continuum creates the space for families to get the specific support they need to move towards a life of less conflict, more balance and happier children. A grant from the San Marcos Community Foundation will ensure that all San Marcos families requesting our programs will have access to the services, regardless of their financial situation. Grant funds will provide Family Workshop Tuition Reduction Scholarships for up to 25 San Marcos parents and their children and will specifically support the salaries of Family Workshop Group Leaders who facilitate the Children's Groups and provide Counseling services to children. Together, we will heal and strengthen parent to parent and parent-child relationships.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The Founder of KTSD made a commitment to the community that all parents must pay something for our Family Workshop program, and we will never turn anyone away for the inability to pay. The significance of our request is that, almost 28 years later, we continue to honor our Founder's legacy by serving lower income families who earn less than 60% of the median income and we will never allow the cost of our programs to be a barrier to attending. In 2023, Family Workshop Scholarships were provided to 48% of San Marcos parents who were struggling financially. Without support of our Tuition Reduction Scholarships, San Marcos parents may not have access to our programs, thus their children may hold onto worries and concerns that are not theirs to hold, such as watching parental conflict and being stuck in the middle. This grant is significant to the San Marcos community because, without our programs, children are at great risk of failing in school, turning to drugs or alcohol to self-medicate, engaging in bullying behaviors or being bullied by others and/or experiencing mental health issues. We anticipate preventing these negative outcomes for 50 children and their 25 parents.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Family Law Judges to demystify the judicial process, supervised visitation providers and con-joint therapists to ensure appropriate referrals and refer to One Safe Place in San Marcos when needed.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Between 7/1/22 & 6/30/23, you impacted 43 children by supporting 17 Children's Group Leader salaries & $2,210 in Tuition Reduction Scholarships, ensuring every family had equal access to our programs.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Kids' Turn San Diego (KTSD) empowers children and heals families. With a mission of "promoting, supporting and securing the well-being of children who are experiencing family separation", we reduce exposure to high parental conflict, domestic violence and child abuse while building resiliency and increasing self-esteem in children. KTSD exists to transform family relationships in positive ways so there is less conflict, more balance, and happier children. Our vision is that every child experiencing family separation will feel safe and secure to express their thoughts and feelings. Positive outcomes are seen at every program graduation when a parent shares a program take-away and proclaims, "I learned Active Listening and my conversations with our children are so much better now and I learned that I am responsible for solving my own problems and that I don't have to solve everyone else's problems" and when a teen shares their graduation poster that reads, "I learned that parents as well as kids are going through their own personal issues, but that does not mean it is okay to take out your anger on others." Prior to the program, this teen was very angry, felt alone and thought they were the only one struggling. They learned that there are lots of other children and teens experiencing similar family situations. They also learned about feelings and how to share them in positive ways. When this teen's parent began actively listening and stopped trying to solve all their problems, their relationship transformed to one of respect and appreciation for each other. Our strategic objective is to bring happiness back to children who are at risk to suffer emotional difficulties that can last a lifetime; and which impact individuals and communities, as children living in high conflict families have higher incidences of academic failure, unhealthy peer relationships and addictions. Since 2013, the Creating Brighter Futures for Children Project has included our Family Workshops for Separated and Divorced Families and Counseling for Children. A milestone achievement occurred in 2022 when we expanded our continuum of care and added a high conflict co-parenting program. The Cooperative Co-Parenting Program was created by our Founder and taught in the community under different names between 2008-2021 and "returned home" when the most recent facilitator retired. This program provides more opportunities for parental insight, skill building and growth. Another milestone achievement is our successfully navigating through the pandemic. As challenging as it was to transition our programs from in-person to virtual, we managed this with grace and commitment. We stayed true to our core values of "doing whatever it takes to accomplish the mission of KTSD" while

remaining “child focused” and “financially responsible”. We are proud of our accomplishments and believe our programs are stronger than ever. For example, thanks to grant funding from the San Marcos Community Foundation supporting families to attend our Family Workshops and The Country Friends for supporting counseling services for children, six-year-old Sonia and her family were able to experience life-changing programs.

We are currently providing counseling to six-year-old Sonia while she manages her two San Marcos homes, one with her dad and bonus-mom and the other with a mom that easily gets overwhelmed. Sonia is learning how to express her feelings in new ways and learning how to respond to parental questions about the other parent or home. Sonia has access to our Counseling Program because her dad recently attended Cooperative Co-Parenting and her mom attended the Family Workshop when Sonia was 3. In support of Sonia and the counseling, we requested the family attend the Family Workshop together, so Sonia learns that there are lots of other children living in two homes (freeing her up from feeling isolated and alone) and that the divorce and her parents’ on-going conflict and behaviors are not her fault (releasing her of these worries and clearing space for her to focus on just being a six-year-old child). Due to the mom’s financial situation, and thanks to your funding, we provided a full scholarship, thus waiving her entire tuition. Sonia and her family desperately need the support we provide, and they are grateful that we have the resources for them to attend. Sonia has participated in 10 counseling sessions. She has learned to identify her feelings and to share them with her parents. She is up-to-date on all homework assignments and has developed friendships with many children at her school. As Sonia will be wrapping up services in 6 weeks, she is focusing on helping her wish to come true, for her to be able to tell her parents which sports activities she prefers to play so they can stop arguing over the schedules.

At Kids' Turn San Diego, our goals are to help children discover their voice and we empower them to share their thoughts and feelings with others, normalize their family situation (there are other children in separated and divorced families) and free them up from self-blame and adult worries. We also help parents gain insight about how their words, actions and behaviors impact their children and equip them with new skills and strategies, so they engage in effective and healthy communication with their children and co-parent. From the words of a recent parent graduate, “My biggest take-away is the skill of Active listening. When I Actively Listen, my children feel heard and understood. I also realized how much we’ve put our kids in the middle and I learned how I need to forgive to be able to move forward for me and our children”. A grant from the San Marcos Community Foundation will ensure that children feel heard and understood because they have access to these life-changing programs.

Please upload any community letters or media in support of this project.

LinkedIn_post_by_Claudia_Obertreis.pdf

Proclamation_for_Kids_Turn_San_Diego_Day_by_Supervisor_Joel_Anderson_8-5-2023.png

Proclamation_Honoring_Kids_Turn_San_Diego.pdf

March_2024_KTSD_Blog_written_by_a_Teen_Family_Workshop_Graduate.pdf

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Please upload the annual operating budget for your organization.

Kids_Turn_San_Diego_2024_Annual_Operating_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

Kids_Turn_San_Diego_Statement_of_Activity_Summary_-Profit_and_Loss_2024_Draft_Financials.pdf

Please attach the first two pages of your Federal 990.

Kids_Turn_San_Diego_2022_990_Tax_Form_Pages_1-2.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Kids_Turn_San_Diego_Board_President_Letter_for_San_Marcos_Community_Foundation_2024-_signed_by_Board_President_Julia_Kitts_LCSW.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	240606.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Funding sources: program tuitions (43%), grants (35%) and donations/events (22%). If we don’t receive our full request, we will be able to run our project, but with less scholarship funds available.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Mileage/Zoom Reimbursement	*$8,925*	
Program Supplies	2,400.00	
Workshop Curriculums for Family Workshops	300.00	
Workshop Mailings of program materials	3,900.00	
snacks/Refreshments for Family Workshops	100.00	
Spanish/Sign Language Translations for Family Workshop	3,300.00	
Facility Use Fees for Family Workshops	600.00	
Additional Tuition Scholarship Assistance	5,800.00	Grant funds to support
Office Rent (90% of total cost)	18,005.00	
Office Phone and Internet Services (90% of total cost)	2,160.00	
Website Costs for On-Line Program Referral/Registration (90% of total exp	4,500.00	
Payroll & Benefits for Program Staff, Group Leaders & Counselors	190,616.00	Grant funds to support
Total budget for this PROJECT:	240,606.00	Requesting $8,000

	Source Name	Amount
Additional Funding Source 1	Price Philanthropies	25,000.00
Additional Funding Source 2	American Academy of Matrimonial Lawyers Foundation	5,000.00
Additional Funding Source 3	Boys & Girls Foundation	4,000.00
Additional Funding Source 4	Hervey Family Fund of the SD Foundation	15,000.00
Additional Funding Source 5	Naval Officers Spouses Club of SD	2,500.00
Additional Funding Source 6	The Country Friends	10,070.00
Additional Funding Source 7	Chortek Weisman Family Foundation.	35,000.00
Additional Funding Source 8		
Additional Funding Source 9		
Additional Funding Source 10		

C / CD / P
C-general operating grant
C-program support
C-program support
C-general operating grant
P-program support
C-program support
C-program support

Kids' Turn San Diego
4909 Murphy Canyon Road, Suite 515
San Diego, CA 92123
cindyg@kidsturnsd.org

Kids' Turn San Diego
Operating Budget 2024

Revenue	
Donations	$60,000
Grants	$145,000
Fundraising Events	$26,000
Program Services	$224,100
Total Revenue	$455,100
Expenses	
General Operating Expenses	
Affiliate Fees with KTSF	$500
Bank Service Charges	$7,525
Contract Labor	
Contract Labor - Admin	$16,800
Contract Labor - Bookkeeper	$18,000
Total Contract Labor	$34,800
Insurance	$3,320
IT/Computer Services	$620
Licenses and Permits	$130
Marketing & Advertising	$10,400
Miscellaneous Expense	$200
Office Equipment	$1,000
Office Rent	$20,006
Office Supplies	$550
Postage	$500
Tax Preparation	$1,500
Telephone & Internet Services	$2,400
Website Hosting & Maintenance	$5,000
Total General Operating Expenses	$88,451
Total Fundraising Expenses	$13,000

Kids' Turn San Diego
4909 Murphy Canyon Road, Suite 515
San Diego, CA 92123
cindyg@kidsturnsd.org

Payroll and Benefits	
Employer Taxes	$24,043
Health Insurance	$9,173
Salaries & Wages	$275,112
Payroll Processing Fees	$2,100
Workers Compensation	$2,751
Total Payroll and Benefits	$313,179
Program Expenses	
Cooperative Co-Parenting	$1,836
Counseling	$500
Family Workshops	
Additional Tuition Assistance	$5,800
Curriculum Printing	$300
Facility Use Fee	$600
Snack/Refreshments	$100
Translation/Sign Language	$3,300
Workshop Mailings	$3,900
Workshop Mileage	$8,925
Workshop Supplies	$2,400
Total Family Workshops	$25,325
Total Program Expenses	$27,661
Total Expenses	$442,291
Net Operating Income	$12,809
Total Other Income	$8,838
NET OTHER INCOME/(EXPENSES)	$8,838
CHANGE IN ASSETS	$21,647

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

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning , and ending

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

C Name of organization: Kids Turn San Diego
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 4909 Murphy Canyon Road
Room/suite: 515
City or town: San Diego
State: CA
ZIP code: 92123
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 33-0724932

E Telephone number: (858) 521-0027

G Gross receipts $: 398,966

F Name and address of principal officer: Cindy Grossman 4909 Murphy Canyon Road, STE 515, San Diego, CA

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.kidsturnsd.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1996

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Kids' Turn San Diego empowers children and heals families. Through our mission of promoting, supporting and securing the well-being of children experiencing family separations, we change relationships in positive ways.

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	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	18
6	Total number of volunteers (estimate if necessary)	6	10
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	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	181,842	227,365
9	Program service revenue (Part VIII, line 2g)	180,728	154,206
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	848	18
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,732	2,912
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	365,150	384,501

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)	247,416	241,203
16a	Professional fundraising fees (Part IX, column (A), line 11e)	15,500	15,000
b	Total fundraising expenses (Part IX, column (D), line 25) 26,744		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	85,875	107,594
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	348,791	363,797
19	Revenue less expenses. Subtract line 18 from line 12	16,359	20,704

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	185,492	196,517
21	Total liabilities (Part X, line 26)	30,925	28,402
22	Net assets or fund balances. Subtract line 21 from line 20	154,567	168,115

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
Cindy Grossman — Executive Director
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Leonard C Sonnenberg	Leonard C Sonnenberg	10/31/2023		P00287581

Firm's name: Sonnenberg & Company CPAs — Firm's EIN: 95-3749711
Firm's address: 5190 Governor Dr, #201, San Diego, CA 92122 — Phone no. 858-457-5252

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

Electronic Filing Only

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:
With a mission of 'promoting, supporting and securing the well-being of children experiencing family separation', KTSD helps parents gain insight into their words and behaviors so they engage in less conflict and are more effective co-parents and parents and so they focus on their children having happier childhoods and brighter futures.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . X 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 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 $ 261,710 including grants of $) (Revenue $)
Family Workshop - See schedule O

4b (Code:) (Expenses $ 27,252 including grants of $) (Revenue $)
Cooperative Co-Parenting - See Schedule O

4c (Code:) (Expenses $ 6,470 including grants of $) (Revenue $)
Counseling - See Schedule O

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

4e Total program service expenses 295,432

Electronic Filing Only

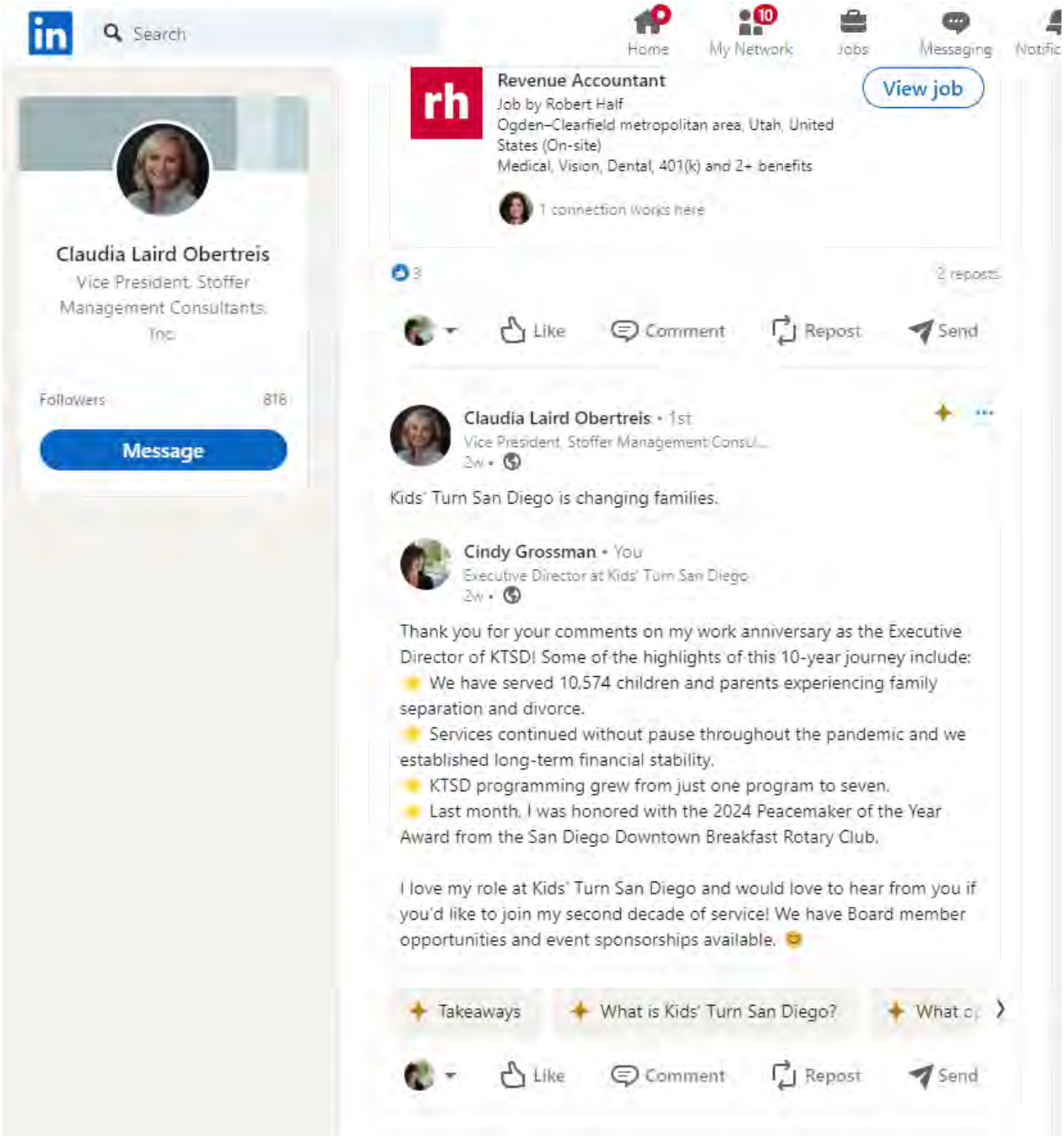
Kids' Turn San Diego

Statement of Activity Summary for the Months Ended

January - December 2023 DRAFT Financials

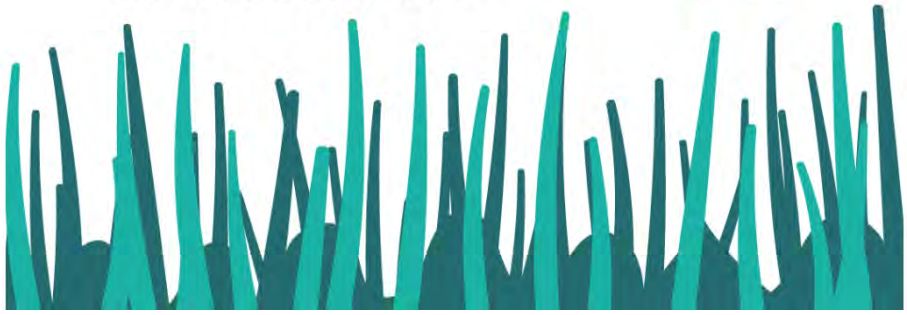
	TOTAL	
	JAN - DEC 2023	JAN - DEC 2022 (PY)
Revenue		
4000 Donations	49,547.50	64,757.38
4100 Grants	130,219.24	161,400.00
4200 Fundraising Events	22,194.54	17,376.85
4400 Program Services	197,199.47	151,945.00
Total Revenue	**$399,160.75**	**$395,479.23**
GROSS PROFIT	**$399,160.75**	**$395,479.23**
Expenses		
6000 General Operating Expenses	74,939.44	78,192.83
6200 Fundraising Expenses	14,494.33	14,465.00
6300 Payroll and Benefits	274,553.55	245,207.73
6400 Program Expenses	18,273.31	41,780.03
Total Expenses	**$382,260.63**	**$379,645.59**
NET OPERATING INCOME	**$16,900.12**	**$15,833.64**
Other Income	**$3,934.34**	**$ (1,960.15)**
NET OTHER INCOME/(EXPENSES)	**$3,934.34**	**$ (1,960.15)**
CHANGE IN ASSETS	**$20,834.46**	**$13,873.49**

Due to our gross revenue being under $2 million, we are not required to complete an audit of financial statements. Please accept this document of our drafted 2023 Financials for 2023.


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Followers 816
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Revenue Accountant
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Medical, Vision, Dental, 401(k) and 2+ benefits
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2 reposts
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Comment
Repost
Send
Claudia Laird Obertreis • 1st
Vice President, Stoffer Management Consul...
2w •
Kids' Turn San Diego is changing families.
Cindy Grossman • You
Executive Director at Kids' Turn San Diego
2w •
Thank you for your comments on my work anniversary as the Executive Director of KTSD! Some of the highlights of this 10-year journey include:
We have served 10,574 children and parents experiencing family separation and divorce.
Services continued without pause throughout the pandemic and we established long-term financial stability.
KTSD programming grew from just one program to seven.
Last month, I was honored with the 2024 Peacemaker of the Year Award from the San Diego Downtown Breakfast Rotary Club.
I love my role at Kids' Turn San Diego and would love to hear from you if you'd like to join my second decade of service! We have Board member opportunities and event sponsorships available.
Takeaways
What is Kids' Turn San Diego?
Like
Comment
Repost
Send

GARDEN OF GRATITUDE PRINCIPLES

FROM A KTSD TEEN GRADUATE



Written by Family Workshop Teen Graduate

Living a positive, successful life is unattainable without gratitude.

Often described as appreciation, gratitude is demonstrating thankfulness for someone or something in your life. Gratitude can also be used as a coping mechanism, often helping with emotion and stress regulation. For those like me, a child of divorce, gratitude is an especially necessary skill and mindset to implement in daily life.

This year, Kids' Turn San Diego's Garden of Gratitude campaign represents the overarching process of giving thanks. Building your garden of gratitude takes time and effort, but can start with something as simple as saying thank you. In the heat of my parents' divorce, attending the Family Workshop at KTSD helped me grow through gratitude. This began my metamorphosis, like the butterfly in KTSD's garden, with the hope to encourage growth and reflection in me, my parents, and my sibling.

In 2020, when I began my KTSD journey, I was at an all time low. It was increasingly challenging for me to feel connected to my community. I believed nobody around me resonated with my feelings, or wanted to. When I joined the Family Workshop program, I was encouraged to interact with kids my age who felt similarly, and we learned and practiced many skills. It was crucial for me to gain understanding and perspective on my situation in relation to others, as that helped me practice gratitude. Suddenly, I was grateful to have at least one parent that reached out to understand me. I was grateful to have a sibling, someone who believed in me, who I could believe in as well. I was grateful to have a program that showed me I'm not alone. All of those components together propelled me into my biggest stage of development.

Metamorphosis is often a symbol used to represent a big change in behavior or thinking, ultimately showing growth into maturation or adulthood. For me, KTSD helped change *metamorphosis* from a symbol to an outcome, as my experience helped me grow in wisdom, as well as perspective.

From all the lessons I received from KTSD, the biggest takeaway I had was to give grace to myself and others around me suffering. Hold your loved ones tighter, give a smile to a stranger, say thank you when someone helps you… Thank you to the Group Leaders at KTSD for planting seeds and helping me become the beautiful butterfly I am today.

COUNTY OF SAN DIEGO, CALIFORNIA

Proclamation

Presented by Supervisor Joel Anderson

HONORING KIDS' TURN SAN DIEGO

WHEREAS, since 1996, Kids' Turn San Diego has consistently advocated for the well-being of children who experience family separation, and has been instrumental in supporting our community's future generation of parents; **AND**

WHEREAS, Kids' Turn San Diego gives children a safe place to express themselves when faced with relational conflict in their family, while receiving support and sympathy; **AND**

WHEREAS, Kids' Turn San Diego offers counseling workshops for entire families to not only build strategies and new skills towards improving communication and interactions with their children but also show compassion towards one another; **AND**

WHEREAS, Kids' Turn San Diego has positively changed the lives of many families in San Diego County, through a workshops, counseling, and donations, all of which serve to improve the relational health of families in San Diego County; **AND**

WHEREAS, Supervisor Joel Anderson is committed to recognizing organizations that embody the noblest ideals of public service, and Kids' Turn San Diego is one such worthy organization; **NOW THEREFORE,**

BE IT PROCLAIMED that I, Joel Anderson, by virtue of the authority vested in me as Second District Supervisor for the County of San Diego, do hereby proclaim this 5th day of August 2023 as **"KIDS' TURN SAN DIEGO DAY"** in the Second District to recognize their commitment to uplifting our community's next generation.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

Supervisor, Second District

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

3/14/2024

To Whom It May Concern,

Subject: Grant Request Authorization - Luminary Arts Corporation

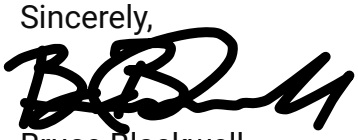
On behalf of Luminary Arts Corporation, I am authorizing and supporting the grant application to the San Marcos Community Foundation.

Luminary Arts Corporation is dedicated to enriching our community through various artistic endeavors and cultural initiatives. With our commitment to fostering creativity and promoting inclusivity, we are seeking financial assistance to support students of financial need. This project aligns with our mission to ensure that no child is turned away from our Summer programs for lack of funds.

Please find attached the necessary documents outlining the details of the grant request. We are grateful for the opportunity to apply for funding through the San Marcos Community Foundation and are available to provide any additional information or answer any questions you may have.

Thank you for considering our request. We look forward to the possibility of collaborating with the San Marcos Community Foundation to bring this project to fruition and further strengthen our community's cultural landscape.

Sincerely,



Bruce Blackwell
Artistic Director
Luminary Arts Corporation

Title

Luminary Arts Theater Summer Season 2024

03/19/2024

id. 45951166

by **Rick Hernandez** in **San Marcos Community Foundation**
on behalf of **Luminary Arts Corporation**
rhernandez@luminaryarts.org

Original Submission

03/19/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Luminary Arts Theater Summer Season 2024
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Luminary Arts Theater Summer Season 2024
Project Start Date	6/1/2024
Project End Date	9/30/2024
Date by Which Funds Will Be Expended:	10/15/2024
Total Number of People Served by this Project	3000.0
Total Number of People Served by this Project in San Marcos Only	2000.0
Grant Amount Requested	10000.0
	Organization Details
Organization Name	Luminary Arts

Organization Street Address	1124 Harwich Drive
Organization City	San Marcos
Organization State	California
Organization Zip Code	92069
Organization Website	Luminaryarts.org
Organization's EIN	47-3301377 200 Luminary Arts Corporation aae6673d-073c-4246-a391-2c8cac9f4476 1124 Harwich Drive San Marcos CA 92069 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2024-02-12T00:00:00 2024-03-04T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2024-02-12T00:00:00 2015 11
	Contact Information
Contact First Name	Dr. Rick
Contact Last Name	Hernandez
Contact Title	Managing Director
Contact Phone	+17606899452
Contact Email	rhernandez@luminaryarts.org
	Project Details

Briefly describe your request for funds.	Luminary Arts Summer Season will include 3 professional quality, Musical Theater community productions. Two of these shows will be specifically for our youth performers. The two youth shows this summer will be "Finding Nemo Kids" and "Heathers". The final show of our summer season will be "Ruthless!" which will include an inter-generational cast. There is a tuition fee of $300-$600, that is generally charged to our youth participants which allows students to participate in our summer camp style production process, which includes auditions, rehearsals, performances, small group and private coaching in acting, singing and dance, theater games, exercises, and team bonding activities. A portion of the funds requested from the City of San Marcos Community Foundation will be utilized specifically to provide scholarships to cover the cost of tuition for students and families in financial need, who could otherwise not afford to participate in our Summer programs. The remaining funds will be utilized for overhead Summer Season production costs. A grant from the City of San Marcos Community Foundation would help us to ensure that no child is turned away from our Summer programs for lack of funds.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Luminary Arts Summer Season represents a chance for community involvement in the theater arts. Students will have healthy theater-based activities to pursue while they are on Summer vacation from school. Parents can rest-assured that their kids are in a safe, wholesome, environment, and that they are being taught and watched-over by dedicated and vetted professionals. Parents and community members, can also be involved as volunteers in support of our productions. Adult performers are also welcome in our inter-generational show at the end of the season. We will serve an estimated 1,000 people per show during our 3 show Summer Season, or 3,000 people total. This includes performers, stage crew, technical staff, directors, choreographers, musical directors, musicians, specialists in lighting, sound, costumes, make-up, hair, sets, and props. It also includes venue staff such as box office workers, ushers, house management, stage management, and chaperones. Of course, we also serve our audiences, which are comprised of the many friends, family, and community members of our performers. Most of our audience members are local, but we do get occasional out of town visitors such as out-of-town friends and family members who come to see their favorite young actors on stage.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Luminary Arts provides performing arts opportunities both in-school and after-school for multiple school districts: SMUSD, VUSD, FUESD, PUSD and FUHSD.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Luminary Arts received a $1,500 grant from the City of San Marcos in 2016. The funds were utilized for program development for our then new organization, which was first incorporated in 2015.

Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.

The Mission of Luminary Arts is building community by educating, supporting, and creating performing artists.

Originally founded in 2015, Luminary Arts is a 501c(3) nonprofit educational theater company, based in San Marcos, California. We currently serve as a subcontractor for multiple school districts in North County San Diego.

We provide both in-school and after-school performing arts programming including Music, Dance, and Theater classes, productions, and presentations. We work in collaboration with teachers and school administrators, to present our programming to the students, live and onsite, at the participating schools.

We also produce community-based private lessons, small group classes, and productions. We hold the classes, auditions, and rehearsals for these community activities at our studio space, conveniently located in the furniture row area of San Marcos. Our community-based shows are produced in various rental venues throughout North County San Diego.

As a testament to our success, we serve over 6,000 students each year through our programs. Luminary Arts is very strong on earned income revenue. Our annual operating income is over $500,000 per year. Most of these funds are derived from our earned income sources from serving as a subcontractor for multiple school districts and PTA's in North County San Diego.

Another achievement that we are very proud of is our service to the hundreds of happy youth, teen, and adult actors, and technicians, who participate in our community shows every season. They not only get the opportunity to hone their craft, but they also get to participate in community theatrical activities and productions, and they get to meet new friends and associates. Many of our students and community actors eagerly return to us season after season.

We give back to the community through our free or low-cost community based summer camps, youth productions, and inter-generational shows. All of our shows and activities are appropriate and fun for the whole family.

Please upload any community letters or media in support of this project.

chorus-at-LOE.jpg

13_logo_SHOW.jpg

mini_camps_all_v2.jpg

Elf_Jr_Flyer.jpg

Copy_of_2021_Exercise_-_Made_with_PosterMyWall.jpg

Holiday_Road_Trip_INSTA.jpg

PXL_20210320_170246178.mp4

LuminaryArts_City_Council_Visit_2024.mp4

Please upload the annual operating budget for your organization.

Luminary_Arts_2024_Proposed_Budget_-_Google_Sheets.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

LA_Stent_of_Fin_Pos_2023_B4_EDIT.pdf

Please attach the first two pages of your Federal 990.

Luminary_Arts_2023_990.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Luminary_Arts_SMCF_Grant_Letter.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	75000.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Funding for our Summer Season will be derived from earned income reserved for this purpose, summer tuition, and ticket sales. If need be, the project can move forward without the full grant request.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Props	*3,000.00*	
Sets	6,000.00	
Costumes	6,000.00	
Script & Score Rights	12,000.00	
Venue Rentals	15,000.00	
Lighting & Sound Equipment Rentals	9,000.00	
Artistic Staff: Directors, Choreographers, Musical Directors, Musicians	12,000.00	
Technical Staff: Lighting, Sound, Stage Management, Stage Crew	12,000.00	
Total budget for this PROJECT:		

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Summer Tuition Fees	$25,000	CD
Additional Funding Source 2	Ticket Sales	10,000.00	CD
Additional Funding Source 3	Designated Earned Income Sources	40,000.00	C
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Luminary Arts 2024 Proposed Budget as of 1-31-24

Revenue			
	Public Support		
		Corporate Contribution	$500.00
		Foundations & trustees	$18,500.00
		Individual Contributions	$2,500.00
		Total Direct Support	**$21,500.00**
	Program Support		
		Contract Revenue	$603,000.00
		Concessions	$2,500.00
		Ticket Sales	$28,000.00
		Tuition & Fees	$63,000.00
		Studio Use	$1,500.00
		Other Program Revenue	$20,000.00
		Total Program Support	**$718,000.00**
	Studio Services		
		Services	$8,000.00
		Total Revenue	**$747,500.00**
Expenses			
	Management & General Expenses		
		Compliance & Licensing	$350.00
		Dues & Subscriptions	$1,650.00
		Equipment Rental	$100.00
		General Liability Insurance	$850.00
		Workers Comp Insurance	$15,444.00
		Legal & Professional Fees	$900.00
		Rent	$41,060.22
		Utilities	$3,800.00
		PayPal Fees	$50.00
		Payroll Expenses	$300.00
		Postage & Mailing	$550.00
		Repairs & Maintenance	$250.00
		Supplies	$2,500.00
		Telephone & Web	$1,500.00
		Travel & Meetings	$11,800.00
		Managing Director	$50,000.00
		Artistic Director	$65,000.00
		Payroll taxes	$11,500.00
		Total General Expenses	**$207,604.22**
	Program Services Expenses		
		Advertising	$2,500.00
		Artist Fees	$8,000.00
		Classroom Supplies	$4,000.00
		Costumes	$6,000.00
		Other Program Costs	$5,000.00
		Printing	$500.00
		Royalties	$18,000.00
		Scripts	$1,500.00
		Set Expenses	$10,500.00
		Stipends	$5,000.00
		T-shirts	$3,000.00
		Venue Rental	$25,000.00
		Matchings Funds	$15,000.00
		Total Program Expenses	**$89,000.00**
	Hourly Payroll Expenses		
		Wages	$340,000.00
		Payroll Taxes	$29,856.04
		QuickBook Fees	$50.00
		Total Payroll Expenses	**$369,906.04**
		Total Expenses	**$666,510.26**
		Total Ending Balance	**$80,989.74**

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

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

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

C
LUMINARY ARTS CORPORATION
1124 HARWICH DRIVE
SAN MARCOS, CA 92069

D Employer identification number
47-3301377

E Telephone number
(858) 735-1781

G Gross receipts $ 629,744.

F Name and address of principal officer: BRUCE BLACKWELL
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? If "No," attach a list. See instructions. ☐ Yes ☐ No

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation:

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: BUILDING COMMUNITY BY EDUCATING, SUPPORTING & CREATING PERFORMING ARTISTS.

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	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	1
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	25
6	Total number of volunteers (estimate if necessary)	6	8
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	8,053.	12,016.
9	Program service revenue (Part VIII, line 2g)	433,985.	617,728.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	442,038.	629,744.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	224,214.	301,000.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	106,376.	129,553.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	330,590.	430,553.
19	Revenue less expenses. Subtract line 18 from line 12	111,448.	199,191.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	235,206.	435,303.
21	Total liabilities (Part X, line 26)	2,483.	3,389.
22	Net assets or fund balances. Subtract line 21 from line 20	232,723.	431,914.

FOR BOARD APPROVAL

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

JENNIFER CRUMRINE — TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
MICHELLE HUXHOLD	MICHELLE HUXHOLD			P00290272

Firm's name: HUXHOLD & ASSOCIATES
Firm's address: 250 W CREST ST, SUITE A
ESCONDIDO, CA 92025
Firm's EIN: 33-0659157
Phone no. (760) 741-8802

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

BUILDING COMMUNITY BY EDUCATING, SUPPORTING & CREATING PERFORMING ARTISTS.

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 $ 383,757. including grants of $) (Revenue $ 617,729.)

SEE SCHEDULE O

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 383,757.

FOR BOARD APPROVAL

Management Report

Luminary Arts

For the period ended December 31, 2023



Prepared on

February 15, 2024

For management use only

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Statement of Activity

January - December 2023

	Total
REVENUE	
Direct Public Support	
Corporate Contributions	700.00
Foundations & Trustss	1,800.00
Gifts in Kind	1,052.00
Individual Contributions	2,683.62
Total Direct Public Support	**6,235.62**
PayPal Revenue	140.00
PROGRAM REVENUE	
Advertising Revenue	-12.06
Concessions	2,189.58
Contract Revenue	602,995.00
Other Program Revenue	19,050.00
Studio use	1,316.00
T-Shirts	80.00
Ticket Sales	27,581.25
Tuition & Fees	62,626.42
Total PROGRAM REVENUE	**715,826.19**
Services	7,845.00
Uncategorized Income	630.00
Total Revenue	**730,676.81**
GROSS PROFIT	**730,676.81**
EXPENDITURES	
EXPENSES	
FUNDRAISING EXPENSES	
Catering & Hospitality	60.46
Total FUNDRAISING EXPENSES	**60.46**
MANAGEMENT & GENERAL EXPENSE	4.75
Compliance & License Fees	322.92
Dues & Subscriptions	1,611.52
Equipment Rental	37.95
Insurance	
General Liability	818.02
Total Insurance	**818.02**
Insurance - Work Comp	3,962.92
Legal & Professional Fees	99.00
Misc. Admin Expense	399.00
Occupancy	
Rent Expense	41,060.22
Utilities	3,201.41

	Total
Total Occupancy	**44,261.63**
PayPal Fees	40.53
Payroll Expenses	250.00
Postage & Mailing - Admin	513.72
Repairs & Maintenance	5.90
Supplies	2,475.33
Telephone & Web Costs	1,024.67
Travel and Meetings	967.11
Total MANAGEMENT & GENERAL EXPENSE	**56,794.97**
PROGRAM SERVICES EXPENSE	
Advertising	1,914.39
Artist Fees & Stipends	718.38
Classroom Supplies	4,003.63
Costume	5,369.28
Other Program Costs	4,317.46
Printing for Programs	326.97
Props	2,542.74
Royalties	16,025.11
Scripts	1,292.48
Set Expenses	6,928.34
Stipends	1,075.00
T-Shirts	2,654.84
Venue Rental	20,558.20
Total PROGRAM SERVICES EXPENSE	**67,726.82**
Total EXPENSES	**124,582.25**
Merchant deposit fees	11.40
Payroll Expenses	
Taxes	22,919.06
Wages	274,937.74
Total Payroll Expenses	**297,856.80**
QuickBooks Payments Fees	46.20
Reimbursements	1,902.90
Uncategorized Expense	598.35
Total Expenditures	**424,997.90**
NET OPERATING REVENUE	**305,678.91**
OTHER EXPENDITURES	
Ask My Accountant	-7,321.84
Total Other Expenditures	**-7,321.84**
NET OTHER REVENUE	**7,321.84**
NET REVENUE	**$313,000.75**

Statement of Financial Position

As of December 31, 2023

	Total
ASSETS	
Current Assets	
Bank Accounts	
PayPal	6,325.44
Primary Savings (00)	51.85
Small Business Checking (95)	584,214.56
Venmo	346.77
Total Bank Accounts	**590,938.62**
Accounts Receivable	
ACCOUNTS RECEIVABLE	-56,605.00
Total Accounts Receivable	**-56,605.00**
Other Current Assets	
Uncategorized Asset	-55.76
Total Other Current Assets	**-55.76**
Total Current Assets	**534,277.86**
Fixed Assets	
Accumalated Depreciation - LHI	-648.00
FIXED ASSETS	
Accum. Depreciation	-4,788.00
Equipment	6,161.55
Total FIXED ASSETS	**1,373.55**
Leashold Improvements	8,326.15
Total Fixed Assets	**9,051.70**
Other Assets	
Deposits	3,000.00
Total Other Assets	**3,000.00**
TOTAL ASSETS	**$546,329.56**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Direct Deposit Liabilities	-2,893.00
Payroll Liabilities	0.00
CA PIT / SDI	304.48
CA SUI / ETT	471.25
CALSAV	50.03
Federal Taxes (941/944)	2,563.60
Total Payroll Liabilities	**3,389.36**
Repayment	

	Total
Venmo Advance	110.00
Total Repayment	**110.00**
Total Other Current Liabilities	**606.36**
Total Current Liabilities	**606.36**
Total Liabilities	**606.36**
Equity	
Prior Period Adjustments	-21,379.11
Unrestricted	254,101.56
Net Revenue	313,000.75
Total Equity	**545,723.20**
TOTAL LIABILITIES AND EQUITY	**$546,329.56**

March 28, 2024

San Marcos Community Foundation
c/o Jewish Community Foundation
4950 Murphy Canyon Rd
San Diego, CA 92123

Dear Foundation Director,

Thank you for the past support that Mama's Kitchen has received from the San Marcos Community Foundation. As San Diego's largest provider of home delivered meals, Mama's Kitchen believes that everyone is entitled to the basic necessity of life – nutritious food. Our service aims to improve the health and well-being of individuals and families vulnerable to malnutrition due to critical illness, including individuals and families in the City of San Marcos.

This letter confirms my support for Mama's Kitchen's application for renewed funding from the San Marcos Community Foundation for the coming year.

Mama's Kitchen has provided healing nutrition to San Diego County residents battling a critical illness for more than 33 years. With the support and partnership of organizations like the San Marcos Community Foundation, we can continue to make a positive impact for years to come. If you have any questions or comments, please feel free to contact me at jenna@mamaskitchen.org.

With gratitude,

Jenna Novotny
Chief Development Officer

Title

Mama’s Kitchen – Medically Tailored Meals for Critically Ill San Marcos Residents

03/28/2024

id. 46050309

by **Julia Fordham** in **San Marcos Community Foundation**
on behalf of **Mama's Kitchen**

julia@mamaskitchen.org

Original Submission

03/28/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Mama’s Kitchen – Medically Tailored Meals for Critically Ill San Marcos Residents
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Medically Tailored Meals for San Marcos Residents
Project Start Date	7/1/2024
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	6/30/2025
Total Number of People Served by this Project	60.0
Total Number of People Served by this Project in San Marcos Only	60.0
Grant Amount Requested	10000.0
	Organization Details

Organization Name	Mama's Kitchen
Organization Street Address	3960 Home Ave
Organization City	San Diego
Organization State	CA
Organization Zip Code	92105
Organization Website	www.mamaskitchen.org
Organization's EIN	33-0434246 200 Mama's Kitchen a7b1eecb-b395-4f4f-800d-11ca7baa94d4 3960 Home Avenue San Diego CA 92105 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2022-12-12T00:00:00 2023-03-13T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-02-14T00:00:00 1995 05
	Contact Information
Contact First Name	Jenna
Contact Last Name	Novotny
Contact Title	Chief Development Officer
Contact Phone	+16192336262
Contact Email	jenna@mamaskitchen.org
	Project Details

Briefly describe your request for funds.	Mama's Kitchen believes that everyone is entitled to the basic necessity of life – nutritious food. Our services improve the health and well-being of individuals and families vulnerable to malnutrition due to critical illness. Our Medically Tailored Meal Service provides three meals a day, plus healthy snacks to critically ill San Diego County residents at risk of malnutrition due to HIV, cancer, diabetes, heart disease, or kidney disease. Mama's Kitchen's medically tailored meals and nutrition education help clients increase disease self-management, medication adherence, and improve their long-term health. A generous $10,000 grant from the San Marcos Community Foundation will support purchasing food and containers needed to serve critically ill San Marcos residents. At an average food and container cost of $2.83 per meal, this grant would provide approximately 3,534 meals.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Proper nutrition is essential to addressing critical illness. San Diego County's Community Health Needs Assessment highlights how food insecurity and critical illness, when combined, create a vicious cycle that heightens the severity of health conditions. As an individual's health deteriorates, they face more barriers to accessing healthy nutrition (pain, lack of energy, treatment side effects, financial hardship due to healthcare costs, and lost wages). The lack of nutrition exacerbates the effects of the illness and makes it more difficult to manage the disease. Last year, Mama's Kitchen provided 15,937 meals to 59 San Marcos residents facing critical illness, and demand for our service continues to grow. Next year, we anticipate providing 16,273 meals to 60 clients in San Marcos. Although we have no age or income restrictions for our program, most of our San Marcos clients are considered extremely low- to low-income, 73% are aged 60 or older, and more than 50% live alone. Proper nutrition is essential to increase medication adherence, lower health care costs, and improve the quality of life for critically ill individuals. By providing complete daily nutrition at no cost, we eliminate barriers to nutrition and help our clients achieve their best possible health outcomes.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Mama's Kitchen collaborates with more than 350 healthcare professionals and case managers who refer vulnerable, critically ill clients for our medically tailored meal service. (List attached.)

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	We are truly grateful for the ongoing support! Last year, grant funds from SMCF helped fund 15,937 meals for 59 city residents. 83% reported their general health stabilized or improved.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	**Program Description** The goal of Mama's Kitchen's Medically Tailored Meal Service is to help critically ill individuals to improve their long-term health outcomes by home delivering complete, medically tailored nutrition and providing nutrition education free of charge to our clients. Our Medically Tailored Meal Service provides breakfast, lunch, dinner, and healthy snacks to critically ill San Marcos residents at risk of malnutrition due to a critical illness. When appropriate, we also provide meals for our clients' children, providing nutrition security for the whole family. Additionally, our registered dietitians educate clients to increase their knowledge about healthy eating and meet their personal health goals. Below is an outline of core project activities: 1. Our healthcare referral partners connect Mama's Kitchen with individuals who are battling HIV/AIDS, cancer, heart disease, diabetes, or kidney disease. 2. Meals are designed for the client by a team of registered dietitians. Every client receives a diet plan customized for their medical needs, dietary restrictions, and preferences. 3. Under the direction of our executive chef, kitchen staff and volunteers prepare meals from scratch using whole ingredients. Our six-week menu cycle includes several diet variations to meet the medical needs of all clients. 4. Volunteers deliver meals to client homes on Tuesdays and Fridays. Each delivery contains three meals per day, plus healthy snacks. 5. New clients receive their first meal delivery within two to fourteen days of the referral from the healthcare provider. 6. Clients also receive nutrition counseling from our registered dietitians, learning how to manage their diagnosis through proper diet, how to read

food labels, and how to shop for healthy meals on a budget.

7. Healthcare providers recertify client eligibility every six months.

The Need

Individuals battling a chronic disease often fall through the cracks of other social service programs due to being home-bound, lacking physical and cognitive ability, and their need for specific diets to address and improve their fragile health. Most nutrition services, such as federal Supplemental Nutrition Assistance (SNAP or CalFresh), WIC, and Food Banks, require mobility, mental capacity to navigate the application process, or some family/community assistance. Individuals battling a critical illness, especially seniors, often lack the resources or capacity needed to access these services. Moreover, other meal delivery services only provide one or two meals per day, either with a small fee or with age restrictions, or without medically tailored nutrition.

Mama's Kitchen's Impact

Mama's Kitchen creates sustainable impact in the communities we serve by providing the nutrition our clients need to stabilize and improve their health. Additionally, our Registered Dieticians provide nutrition education and counseling that give clients the knowledge needed to sustain these health benefits for themselves and their families long after graduating from our program. In our most recent survey, clients reported the following outcomes:

· 91% of survey-responding clients report that the meals they receive from Mama's Kitchen meet their nutritional needs.

· 78% of survey-responding clients report eating more nutritious food compared to their meals prior to receiving our service.

· 87% of survey-responding clients report that the meals they receive from Mama's Kitchen are appropriate for their medication and treatment.

· 83% of survey-responding clients report that their general health has stabilized or improved since receiving meals from Mama's Kitchen.

Our organization also fosters sustainable health improvements through our nutrition advocacy efforts. In 2018, Mama's Kitchen was one of six organizations that participated in a pilot project with the California Department of Healthcare Services to demonstrate how a medically tailored nutrition intervention can increase treatment adherence, decrease ER visits and hospitalizations, and decrease healthcare spending. The success of this pilot was significant in the permanent creation of the CalAIM program which made medically tailored meals a covered service for Medi-Cal patients.

Mama's Kitchen is a founding member of the Food is Medicine Coalition. In 2022, Mama's Kitchen worked with the Food Is Medicine Coalition to support the development and research behind the White House's first 'Conference on Hunger, Nutrition, and Health' in more than 50 years. Mama's Kitchen provided outcomes, data, and participated in the planning

sessions that led to the conference and its agenda. The White House announced its new national strategy to end hunger and diet-related illnesses by 2030. This strategy would now recognize medically tailored meals as a way to combat disease and food insecurity. Mama's Kitchen has also supported advocacy efforts to increase access to supportive nutrition through the Farm Bill and will continue to advocate for increased access to healthy and medical nutrition at the local, state, and federal levels.

Our Medically Tailored Meal Service is a low-cost investment that improves equity, decreases expensive healthcare system usage, and improves the quality of life for our community members. Our no-cost delivered meals, along with our bilingual client services team provide accessible, culturally competent service to our diverse client population. Mama's Kitchen is now San Diego County's largest provider of home delivered meals and we are proud that, in our 33 years of operation, we have never turned away an eligible client nor charged a fee for our service.

Client Testimonial

Many of our clients tell us about the impact that Mama's Kitchen has on their lives: Tony was just 32 years old and living with congestive heart failure when he was also referred to the Congestive Heart Failure Nutrition Program at Mama's Kitchen. Stephanie, a Mama's Kitchen registered dietitian, worked with Tony to formulate a plan for achieving his health goals, which included managing his diet, maintaining a light exercise routine, and building up to be able to play with his kids. Tony was soon able to receive a successful heart transplant and recently shared, "I'm so grateful for Mama's Kitchen and the support you gave me. You all were there for me during one of the most challenging times in my life."

Your consideration of this request for grant funding is truly appreciated!

Please upload any community letters or media in support of this project.

Mamas_Kitchen_Letter_of_Recommendation_San_Diego.pdf

MamasKitchen_-_North_County_Referral_Partners.pdf

Please upload the annual operating budget for your organization.

H._MamasKitchen_-_FY_2024-2025_Proposed_Operating_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

FY2023_Audited_Financial_Statement.pdf

Please attach the first two pages of your Federal 990.

Form_990_FY2023_pgs1-2.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Letter_Authorizing_Application_to_SMCF_3-2024.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	88306.15
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	$10,000 to be applied to: Food/Ingredients for Client Meals: $8,500-food purchases. Meal Containers/Delivery Bags: $1,500-containers and bags. We will continue to run the project through fundraising.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Food and Ingredients for Client Meals	*$33,409.22*	*7,500.00 from SMCF will fund 3,534 meals*
Meal Containers and Delivery Bags	3683.92	2,500.00 from SMCF will fund 3,534 meals
Client Expense - Small Kitchen Items	173.79	
Kitchen Equipment	$143.01	
Employee and Volunteer Expense	$39,594.70	
Office Supplies and Equipment	$191.93	
Facilities and IT	$4,583.76	
Insurance and Depreciation	$4,550.67	
Consulting & Professional Fees	$959.55	
Miscellaneous	$1,015.59	
Total budget for this PROJECT:	88,306.15	$10,000.00

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Farrell Family Foundation	20,000.00	C
Additional Funding Source 2	David C. Copley Foundation	10,000.00	C
Additional Funding Source 3	Walter J. and Betty C. Zable Foundation	25,000.00	C
Additional Funding Source 4	Nordson Corporation Foundation	10,000.00	C
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Mama's Kitchen Projected FY2024-2025 Budget

Ordinary Income/Expense

Income	FY24-25
Contract Income	
Government	1,444,015.45
Non-Government	247,244.40
Contract Income	1,691,259.85
Events Income	411,480.00
Grants Income	2,021,911.20
Individual Income	1,081,490.40
Planned Giving	507,600.00
Total Income	5,713,741.45
Expense	
Advocacy	7,020.00
Bank/Credit Card fees	27,000.00
Client Expense	11,811.96
Consulting & Professional Fees	55,242.00
Consumables	10,929.60
Containers/Bags	209,520.00
Data Costs	128,030.76
Depreciation & Amortization	241,892.28
Direct Mail	37,800.00
Donor Cultivation/Recognition	7,020.00
Employee Expenses	2,649,782.45
Event Expense	100,170.00
Facilities	194,483.16
Food Costs	1,986,854.18
Food Waste	-
Insurance	67,398.48
Interest Exp - Mortgage & LMA	-
Investment Admin Fees	56,160.00
Kitchen Equip	9,720.00
Marketing & Public Relations	62,802.00
Memberships/Subscriptions	7,981.20
Miscellaneous	4,447.79
Office Supplies & Equip Lease	18,224.84
Off-site Pantry	-
Postage	4,887.00
Strategic Planning	2,700.00
Van Expenses	4,860.00
Volunteer Expenses	27,000.00
Total Expense	5,934,820.94
Other Income/ Expense	
Investment Income	221,400.00
Other Expense	-
Net Other Income/Expense	221,400.00

Net Income	323.75

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 1570256

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

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning JUL 1, 2022 **and ending** JUN 30, 2023

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

C Name of organization
MAMA'S KITCHEN

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
3960 HOME AVENUE

City or town, state or province, country, and ZIP or foreign postal code
SAN DIEGO, CA 92105

F Name and address of principal officer: EVA MATTHEWS
same as C above

D Employer identification number
33-0434246

E Telephone number
619-233-6262

G Gross receipts $ 7,385,460.

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.MAMASKITCHEN.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1990 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: WE PROVIDE NUTRITION SUPPORT TO THOSE AFFECTED BY CRITICAL ILLNESSES WHO ARE VULNERABLE TO HUNGER.

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	20
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	45
6	Total number of volunteers (estimate if necessary)	6	857
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	9,085,723.	5,348,852.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	197,099.	134,302.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-41,352.	-21,307.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,241,470.	5,461,847.

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)	1,941,333.	2,263,306.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 643,050.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,783,557.	3,162,568.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,724,890.	5,425,874.
19	Revenue less expenses. Subtract line 18 from line 12	4,516,580.	35,973.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	11,962,538.	12,488,015.
21	Total liabilities (Part X, line 26)	225,032.	281,795.
22	Net assets or fund balances. Subtract line 21 from line 20	11,737,506.	12,206,220.

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

EVA MATTHEWS, CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
JASON C. GUTZMER	JASON C. GUTZMER	02/09/24	☐	P01204162

Firm's name LING & BOUMAN CPA'S, LLP — Firm's EIN 81-4590836

Firm's address 4669 MURPHY CANYON ROAD, STE 130
SAN DIEGO, CA 92123-1833 — Phone no. (858)467-4770

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:
MAMA'S KITCHEN BELIEVES THAT EVERYONE IS ENTITLED TO THE BASIC NECESSITY OF LIFE - NUTRITIOUS FOOD. OUR SERVICES IMPROVE THE HEALTH AND WELL-BEING OF INDIVIDUALS AND FAMILIES VULNERABLE TO MALNUTRITION DUE TO CRITICAL ILLNESS.

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

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

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

4a (Code:) (Expenses $ 4,441,973. including grants of $) (Revenue $ 5,461,847.)
DELIVERY OF FREE MEALS TO HOME-BOUND INDIVIDUALS WITH CRITICAL ILLNESSES. THE ORGANIZATION DELIVERED 816,920 MEALS, PROVIDED 689 EMERGENCY FOOD ASSISTANCE BAGS, AND PROVIDED MEDICAL NUTRITION THERAPY TO 959 CLIENTS.

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

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

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

4e Total program service expenses 4,441,973.

Ling&Bouman, LLP
certified public accountants

MAMA'S KITCHEN

a Non-Profit Organization,

Financial Statements, Independent Auditor's Report
and Uniform Guidance Reports

For the Years Ended June 30, 2023 and 2022

4669 Murphy Canyon Road
Suite 130
San Diego, CA 92123

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MAMA'S KITCHEN

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LING & BOUMAN, LLP
Certified Public Accountants
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San Diego, California 92123
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INDEPENDENT AUDITOR'S REPORT

To the Mama's Kitchen Board of Directors:

Opinion

We have audited the accompanying financial statements of Mama's Kitchen (a nonprofit organization) ("Mama's"), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mama's as of June 30, 2023 and 2022, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Mama's and to meet our other ethical responsibilities in accordance with the 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 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 Mama's ability to continue as a going concern within 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 is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted 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 Mama'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 Mama'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.

Report on 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 for the year ended June 30, 2023 dated December 8, 2023, on our consideration of Mama'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 Mama's internal control over financial reporting and compliance.

Ling & Bowman, LLP

December 8, 2023
San Diego, California

MAMA'S KITCHEN
A Not-for-Profit Organization
Statements of Financial Position
As of June 30, 2023 and 2022

	2023	2022
Assets		
Current Assets:		
Cash and cash equivalents	$ 666,924	$ 1,052,489
Investments in marketable securities available for sale	8,153,126	7,826,832
Accounts receivable - net	705,228	1,030,845
Inventory	165,105	93,312
Prepaid expenses	46,384	46,737
Pledges receivable - current portion	-	1,591
Total current assets	9,736,767	10,051,806
Long-term investments	43,632	43,103
Grants receivable	370,000	-
Deposits	118,490	154,737
Property and equipment - net	2,069,608	1,553,174
Other assets - net	149,518	159,718
Total Assets	$ 12,488,015	$ 11,962,538
Liabilities and Net Assets:		
Current Liabilities:		
Accounts payable and accrued expenses	$ 281,795	$ 225,032
Total liabilities	281,795	225,032
Net Assets:		
Without donor restrictions	11,010,945	11,166,741
With donor restrictions	1,195,275	570,765
Total net assets	12,206,220	11,737,506
Total Liabilities and Net Assets	$ 12,488,015	$ 11,962,538

See accompanying notes to financial statements.

MAMA'S KITCHEN
A Not-for-Profit Organization
Statement of Activities
For the Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE, GAINS AND OTHER SUPPORT:			
Contract Revenues:			
Government Revenues:			
County of San Diego - Ryan White	$ 547,219	$ -	$ 547,219
County of San Diego - HOPWA	190,694	-	190,694
Cities (Other) - CDBG	33,950	-	33,950
Other Govermental Grants	192,104	-	192,104
Non-Government	400,198	-	400,198
Total Contract Revenues	1,364,165	-	1,364,165
Contributions	2,432,802	1,188,794	3,621,596
Donation in-kind	363,091	-	363,091
Donated services	575,216	-	575,216
Special events, net of direct expenses	(21,307)	-	(21,307)
Released from restriction by payment	564,813	(564,813)	-
Total Revenue and Other Support	5,278,780	623,981	5,902,761
EXPENSES:			
Program services	4,997,874	-	4,997,874
Management and general	340,879	-	340,879
Fundraising	662,337	-	662,337
Total Expenses	6,001,090	-	6,001,090
Change in Net Assets Before Non-operating Activities	(722,310)	623,981	(98,329)
NON-OPERATING ACTIVITIES:			
Investment income	200,540	-	200,540
Net realized and unrealized gain on investments	365,974	529	366,503
Total Non-Operating Activities	566,514	529	567,043
Change in Net Assets	(155,796)	624,510	468,714
Net Assets, Beginning of Year	11,166,741	570,765	11,737,506
Net Assets, End of Year	$ 11,010,945	$ 1,195,275	$ 12,206,220

See accompanying notes to financial statements.

MAMA'S KITCHEN
A Not-for-Profit Organization
Statement of Activities
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE, GAINS AND OTHER SUPPORT:			
Contract Revenues:			
Government Revenues:			
County of San Diego - Ryan White	$ 553,144	$ -	$ 553,144
County of San Diego - HOPWA	186,584	-	186,584
City of San Diego - CDBG	135,439	-	135,439
Cities (Other) - CDBG	21,256	-	21,256
Non-Government	1,762,258	-	1,762,258
Total Contract Revenues	2,658,681	-	2,658,681
Contributions	5,720,498	696,194	6,416,692
Donation in-kind	10,350		10,350
Donated services	552,384		552,384
Special events, net of direct expenses	(41,352)		(41,352)
Released from restriction by payment	240,032	(240,032)	-
Total Revenue and Other Support	9,140,593	456,162	9,596,755
EXPENSES:			
Program services	4,289,878	-	4,289,878
Management and general	335,029	-	335,029
Fundraising	652,367	-	652,367
Total Expenses	5,277,274	-	5,277,274
Change in Net Assets Before Non-operating Activities	3,863,319	456,162	4,319,481
NON-OPERATING ACTIVITIES:			
Investment income	146,330	-	146,330
Net realized and unrealized loss on investments	(965,436)	(1,178)	(966,614)
Total Non-Operating Activities	(819,106)	(1,178)	(820,284)
Change in Net Assets	3,044,213	454,984	3,499,197
Net Assets, Beginning of Year	8,122,528	115,781	8,238,309
			-
Net Assets, End of Year	$ 11,166,741	$ 570,765	$ 11,737,506

See accompanying notes to financial statements.

MAMA'S KITCHEN
a Not-for-Profit Organization
Statement of Functional Expenses
For the Year Ended June 30, 2023

		SUPPORTING SERVICES		
	Program Services	Management & General	Fundraising	Total
Salaries and wages	$ 1,441,113	$ 159,228	$ 384,432	$ 1,984,773
Payroll taxes	111,317	11,744	29,826	152,887
Employee benefits	64,358	49,030	12,258	125,646
Total Salary and Related Expense	1,616,788	220,002	426,516	2,263,306
Food and packaging costs (net)	2,222,968	-	-	2,222,968
Advertising, printing & publications	56	6	49,285	49,347
Bank/Credit card fees	9,794	1,700	24,905	36,399
Client expense	46,515	-	-	46,515
Depreciation and amortization	125,358	8,807	23,410	157,575
Direct mail	-	-	27,211	27,211
Donor cultivation	-	-	2,375	2,375
Donated services & in-kind	596,006	-	19,593	615,599
Information technology	68,393	13,034	26,969	108,396
Insurance	46,438	12,953	7,695	67,086
Investment advisory fees	17,546	17,545	17,545	52,636
Legal and professional	7,667	35,739	1,150	44,556
Memberships, subscriptions, professional development	7,788	9,241	5,709	22,738
Occupancy	169,948	13,398	19,524	202,870
Office expense	19,652	3,098	5,767	28,517
Vehicle expense	4,864	-	-	4,864
Volunteer expense	25,729	1,089	440	27,258
Miscellaneous	12,364	4,267	4,243	20,874
Total Expenses	$ 4,997,874	$ 340,879	$ 662,337	$ 6,001,090

See accompanying notes to financial statements.

MAMA'S KITCHEN
a Not-for-Profit Organization
Statement of Functional Expenses
For the Year Ended June 30, 2022

		SUPPORTING SERVICES		
	Program Services	Management & General	Fundraising	Total
Salaries and wages	$ 1,180,875	$ 179,872	$ 340,131	$ 1,700,878
Payroll taxes	93,676	14,862	27,310	135,848
Employee benefits	68,926	6,895	28,786	104,607
Total Salary and Related Expense	1,343,477	201,629	396,227	1,941,333
Food and packaging costs (net)	1,922,595	-	-	1,922,595
Advertising, printing & publications	-	-	44,725	44,725
Bank/Credit card fees	-	-	33,752	33,752
Client expense	28,400	-	-	28,400
Depreciation and amortization	107,440	13,718	22,064	143,222
Direct mail	-	-	23,244	23,244
Donor cultivation	-	-	4,834	4,834
Donations - in-kind	10,350	-	-	10,350
Donated services & in-kind	520,767	149	30,775	551,691
Information technology	56,702	13,085	27,219	97,006
Insurance	36,881	5,900	7,690	50,471
Investment advisory fees	15,924	15,924	15,924	47,772
Legal and professional	24,831	29,119	3,769	57,719
Memberships, subscriptions, professional development	11,645	11,972	7,689	31,306
Occupancy	154,753	16,026	23,452	194,231
Office expense	16,836	4,952	5,799	27,587
Vehicle expense	5,459	-	-	5,459
Volunteer expense	16,114	2,124	558	18,796
Miscellaneous	17,704	20,431	4,646	42,781
Total Expenses	$ 4,289,878	$ 335,029	$ 652,367	$ 5,277,274

See accompanying notes to financial statements.

MAMA'S KITCHEN
A Not-for-Profit Organization
Statements of Cash Flows
For the Years Ended June 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in Net Assets	$ 468,714	$ 3,499,197
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation and amortization	157,575	143,222
Investments in marketable securities available for sale	365,974	(1,066,974)
Loss on sale of donated assets	-	3,925
(Increase) Decrease in:		
Accounts receivable - net	325,617	(675,003)
Prepaid expenses and other	353	(45,850)
Pledges receivable - net	1,591	2,500
Inventory	(71,793)	7,170
Deposits	36,247	1,000
Long-term investments	(529)	1,178
Grants Receivable	(370,000)	-
Increase (Decrease) in:		
Accounts payable and accrued expenses	56,763	(7,935)
Net cash provided by operating activities	970,512	1,862,430
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments in marketable securities available for sale	(2,446,998)	(3,014,084)
Proceeds from sale of investments in marketable securities available for sale	1,754,739	1,662,429
Proceeds from sale of donated artwork	-	3,000
Purchase of property and equipment	(663,818)	(32,110)
Purchase of other assets	-	(30,600)
Net cash used in investing activities	(1,356,077)	(1,411,365)
Net (Decrease) Increase in Cash and Cash Equivalents	(385,565)	451,065
Cash and cash equivalents, beginning of the year	1,052,489	601,424
Cash and cash equivalents, end of the year	$ 666,924	$ 1,052,489
Supplemental Disclosure of cash flow information:		
Cash payments for interest	$ -	$ -

See accompanying notes to financial statements.

Note 1 – Organization and Summary of Significant Accounting Policies

Nature of Activities

Mama's Kitchen (the "Organization") is a nonprofit organization incorporated on September 28, 1990 in California. The Organization is governed by a non-compensated board of directors and provides services across San Diego County.

The mission statement: Mama's Kitchen believes that everyone is entitled to the basic necessity of life – nutritious food. Our services improve the health and well-being of individuals and families vulnerable to malnutrition due to critical illness.

Consistent with the mission, the following services are provided:

1. Home delivered meals that are medically tailored to address the health challenges of people living with HIV, cancer, heart disease, Type II diabetes, and kidney disease. This service is funded by a combination of government grants, private and corporate foundations, individual contributions, and other smaller revenue sources. Medically tailored meals are meals approved by a Registered Dietician Nutritionist ("RDN") and reflect an appropriate diet based on diagnosis, symptoms, allergies, medication management, and side effects to ensure the best possible health outcomes.
2. Medical Nutrition Therapy ("MNT") is provided by our RDN's and includes nutrition assessment and screening, dietary/nutritional evaluation, food per medical provider's recommendations, and nutrition education. This service is provided on a one-on-one basis.

During the 12 months ended June 30, 2023 the Organization delivered 816,920 meals, provided 689 emergency food assistance bags, and provided MNT to 959 clients.

During the 12 months ended June 30, 2022 the Organization delivered 662,804 meals, provided 216 emergency food assistance bags, and provided MNT to 618 clients.

The Organization completed its multi-year participation in a state-wide pilot project funded by the state of California. This pilot project provided a medically tailored meal intervention to San Diegans with congestive heart failure.

The Organization was a part of the emergency response effort since the start (March 2020) of the COVID-19 pandemic. Additionally, operational procedures were modified by implementing public health safety precautions (masking, social distancing, cleaning of surfaces, temperature taking, sign-in/sign-out logs, limiting number of people in the building during hours of operation). Safety protocols continue as needed and as community

health officials dictate.

Financial Statement Presentation and Basis of Accounting

The financial statements are prepared in accordance with the American Institute of Certified Public Accountants Audit and Accounting Guide for Not-for-Profit Organizations. Financial statement preparation follows the recommendations of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958 *Financial Statements of Not-for-Profit Organizations.* Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

The accompanying financial statements have been prepared on the accrual basis in conformity with generally accepted accounting principles. Accordingly, the financial statements reflect all significant receivables, payables, and other liabilities.

Cash and Cash Equivalents and Concentration of Credit Risk

For purposes of the Statements of Cash Flows, Mama's Kitchen considers all highly liquid investments with an initial maturity date of three months or less to be cash equivalents. Amounts in the bank accounts which exceed the United States Federal Deposit Insurance Corporation insured limit of $250,000 total approximately $417,000 at June 30, 2023.

Investments in Marketable Securities Available for Sale and Concentration of Credit Risk and Uncertainties

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect balances and the amounts reported in the statement of financial position.

The Organization also invests in the securities of foreign companies or companies with significant operations in foreign countries, which involve additional special risks and considerations not typically associated with investing in U.S. companies. These risks include but are not limited to devaluation of currencies, less reliable information about issuers, different securities transaction regulations, clearance and settlement practices, and possibly adverse political and economic developments. Moreover, the securities of many

foreign companies may be less liquid and their prices more volatile than those securities of comparable U.S. companies.

Inventory

The inventory consists of meal containers, dry and frozen foods, and other food products. Inventory is valued using the First-In First-Out (FIFO) method. As of June 30, 2023 and 2022, inventory was valued at $165,105 and $93,312, respectively.

Property and Equipment - net

Property and equipment acquisitions in excess of $1,000 per the Organization's capitalization policy are capitalized and recorded at cost when purchased. The fair market value of donated fixed assets is similarly capitalized. Depreciation is provided over the estimated useful life of each class of assets (3 to 30 years) and is computed using the straight-line method. The Organization's expenditures for ordinary repairs and maintenance and planned major maintenance are charged to operations as incurred. Depreciation expense for the year ended June 30, 2023 and 2022 was $147,375 and $129,768, respectively.

Impairment of Long-Lived Assets

The Organization accounts for impairment of long-lived assets in accordance with FASB ASC No. 360, "Property, Plant, and Equipment." ASC No. 360 requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the book value of the asset may not be recoverable. The Organization evaluates at each balance sheet date whether events and circumstances have occurred that indicate possible operational impairment. In accordance with ASC No. 360, the Organization uses an estimate of the future undiscounted net cash flows of the related asset or asset grouping over the remaining life in measuring whether its operating assets are recoverable. An impairment is recognized when future undiscounted cash flows of assets are estimated to be insufficient to recover their related carrying value. The Organization considers continued operating losses, or significant and long-term changes in business conditions, to be its primary indicators of potential impairment. In measuring impairment, the Organization looks to quoted market prices, if available, or the best information available in the circumstances. At June 30, 2023 and 2022, the Organization has determined that there is no impairment of assets.

Intangible Assets – net

Intangible assets cost of $75,376 are included in Other assets – net and are amortized over the estimated useful life of five years. Accumulated amortization totaled $60,926 and $56,342 as of June 30, 2023 and 2022. Amortization expense for year ended June 30, 2023 and 2022 totaled $10,200 and $13,454, respectively. In the fiscal year 2023, the Organization retired $5,616 of fully amortized intangible assets.

Compensated Absences

Employees of Mama's Kitchen are entitled to compensated absences depending on the length of service and other factors. Such absences consist of accrued vacation and sick time; the unused accrued vacation is payable upon termination or retirement. As of June 30, 2023 and 2022, accrued vacation payable was $116,000 and $97,903, respectively and are included in Accounts payable and accrued expenses on the Statement of Financial Position.

Contributions, Promises to Give and Capital Projects

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions are recognized when the donor makes a promise to give, in substance and unconditionally. It is the Organization's policy to treat donor-restricted contributions whose restrictions are met in the same reporting period as net assets without donor restrictions. Donations that are not expended in the current year are classified as net assets with donor restrictions.

Capital project contributions include amounts contributed to meet the debt service on the Organization's headquarters as well as specific equipment purchases.

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Concentration of Revenue

In 2023 and 2022, Mama's Kitchen received approximately 16% and 9% of its total revenue from local government agencies for the Home Delivered Meal Program. While there is no imminent plan on the part of the government to discontinue these funds, the contracts are renewed on an annual basis depending on availability of funds.

In 2023 and 2022, Mama's Kitchen also received approximately 84% and 91% of its total revenue from fund-raising activities, investment income, contributions from private foundations, local community support and other contract revenues.

Donated Services

The criteria for recognizing donated services in accordance with FASB ASC 958, *Accounting for Contributions Received and Contributions Made,* are if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Fiscal year ended June 30, 2023:

The Organization received approximately 31,015 donated hours and 209,116 miles driven from 857 volunteers for various services including food preparation, packaging and staging prepared meals and home delivery to more than 2,536 individuals at high risk of hunger and malnutrition. The value of donated hours is $1,157,480 (1) and the value of donated miles is $130,697 (2).

Fiscal year ended June 30, 2022:

The Organization received approximately 28,515 donated hours and 208,670 miles driven from 741 volunteers for various services including food preparation, packaging and staging prepared meals and home delivery to more than 2,232 individuals at high risk of hunger and malnutrition. The value of donated hours is $1,013,993 (1) and the value of donated miles is $122,072 (2).

However, not all of these services met the criteria established by FASB ASC 958 and therefore are not recorded in the financial statements. The donated services that can be recorded in the financial statements, specifically for meal delivery, are discussed in Note 13.

(1) Calculated using the 2023 and 2022 Volunteer Hour Value for California as published by The Independent Sector.
(2) Calculated using the IRS Standard Mileage Rate of $0.625 for the period July 1 through December 31, 2022 and $0.655 for the period January 1 through June 30, 2023 for fiscal 2023 and $0.585 for fiscal 2022.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a

functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Recent Accounting Pronouncements

The FASB codifies the various sources of Generally Accepted Accounting Principles ("GAAP") into the ASC. Any updates to the ASC are communicated through Accounting Standards Updates ("ASU"). In 2021, 2022 and 2023 and up to the date of the independent auditor's report, the FASB has issued various ASUs for which the majority are not pertinent to the operations of the Organization. Those ASUs that are pertinent have been adopted (see Accounting Pronouncements Adopted) or will be adopted in future years in accordance with the update provisions and are not expected to have any impact on the financial condition, results of operations or cash flows of the Organization.

Reclassifications

Certain reclassifications have been made to the fiscal year ended June 30, 2022 financial statements to conform to the fiscal year ended June 30, 2023 presentation.

Date of Managements Review

Subsequent events were evaluated through December 8, 2023, which is the financial statement issuance date.

Note 2 – Statement of Financial Position Details at June 30, 2023 and 2022

	2023	2022
Prepaid expenses and other:		
Prepaid insurance	$ 23,747	$ 23,442
Prepaid building improvements	-	1,548
Software maintenance	23,397	8,675
Cleaning & other services	(760)	13,072
Total prepaid expenses	$ 46,384	$ 46,737

Deposits:		
Vendor security deposits	$ -	$ 5,000
Building improvement project	-	31,246
Software purchase	118,490	118,491
Total deposits	$ 118,490	$ 154,737
Property and Equipment – at Cost:		
Land	$ 176,700	$ 176,700
Building and improvements	2,736,119	2,280,010
Furniture and fixtures	673,718	618,231
Vehicles	114,412	39,735
	3,700,949	3,114,676
Accumulated Depreciation	(1,631,341)	(1,561,502)
Net Property and Equipment	$2,069,608	$1,553,174
Other assets – net		
Donated artwork held for sale	$ 135,068	$ 135,068
Intangible assets - net	14,450	24,650
Total other assets – net	$ 149,518	$ 159,718
Accounts payable and accrued expenses		
Accounts payable	$ 35,523	$ 21,919
Accrued payroll	101,768	79,662
Accrued vacation	116,000	97,903
Accrued other	28,504	25,548
Total accounts payable and accrued expenses	$ 281,795	$ 225,032

Note 3 – Contracts Awarded and Contingency

During fiscal 2023 and 2022, Mama's Kitchen was under contract with the San Diego County Department of Health and Human Services ("County of San Diego"), the City of San Diego Economic Development Department ("City of San Diego") (2022 only) and the Cities of Vista, El Cajon and Escondido Housing Divisions ("Cities"), all of which are referred to as the Agencies (the "Agencies"), to provide home delivered meals and other nutrition services. Under the Agencies contracts, services provided are limited to the County of San Diego.

The Agencies contracts for the year ending June 30, 2023 are subject to 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").

The Agencies contracts are subject to periodic review by the Agencies to substantiate that invoices submitted are properly supported. These reviews will periodically result in minor discrepancies for which Mama's Kitchen will have to repay the Agencies should any discrepancies exist. During the fiscal year ended June 30, 2023 and 2022, no findings by the Agencies were considered to be material adjustments.

The Agencies contract awards are subject to renewal annually, and there can be no assurance that similar contracts, if any, will be awarded in the future.

Mama's Kitchen has been awarded similar Agency contracts totaling approximately $876,038 for the fiscal year ended June 30, 2024.

Note 4 - Income Taxes

Income Taxes Status

Mama's Kitchen is a private not-for-profit corporation organized under the laws of the State of California. As a Section 501(c)(3) organization, it is exempt from income taxes on the basis that it qualifies for exemption under Section 501(a) of the Internal Revenue Code, and Section 23701(d) of the State Revenue and Taxation Code on revenues, gains and other support used for charitable purposes.

Uncertain Tax Positions

The accounting standards on accounting for uncertainty in income taxes address the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, Mama's Kitchen may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization and various position related to the potential sources of unrelated business taxable income. The tax benefits recognized in the financial statements from a tax position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for the years ended June 30, 2023 and 2022.

Management has considered its tax position and believes that all of the positions taken in its exempt organization tax returns will be sustained upon examination.

Mama's Kitchen files its Form 990 in the U.S. federal jurisdiction and a copy of it with the Office of the State's Attorney General for the State of California. Mama's Kitchen is no longer subject to examination by the Internal Revenue Service and the State of California for years before 2018 and 2017, respectively.

Note 5 – Investments in Marketable Securities Available for Sale

Investments in marketable debt and equity securities available-for-sale are being reported at fair value based upon quoted market prices on national stock exchanges. Unrealized net holding gains (losses) totaled $432,212 and $(1,016,205) for the years ended June 30, 2023 and 2022, respectively. Investments in marketable securities available for sale are held for investment gains and for future needs of the Organization. (See Note 11 for unrealized net holding gains on permanently restricted endowment funds.)

Gross realized gains on available-for-sale securities included in revenue totaled $66,625 and $50,769 for the years ended June 30, 2023 and 2022, respectively. Gains or (losses) are recognized via the specific identification method.

Fair values of investments in equity securities are included on the Statements of Financial Position as follows:

	2023	2022
Investments in marketable securities available for sale	$8,153,126	$7,826,832
Long-term investments	43,632	43,103
Total	$8,196,758	$7,869,935

At June 30, 2023, the cost basis and estimated fair values of investments in equity securities are set forth in the following table. The cost basis approximates the amortized costs for securities purchased at a price equal to the stated face amount, plus a premium or less a discount.

	Cost Basis	Gross Unrealized Gains	Gross Unrealized (Losses)	Estimated Fair Value
Cash and cash equivalents	$ 331,666	$ -	$ -	$ 331,666
Domestic common stocks	2,786,271	440,846	(1,288)	3,225,829
Managed equity mutual funds	1,823,155	-	(229,660)	1,593,495
Preferred stocks	573,005	-	(74,888)	498,117
Asset backed securities	91,735	-	(5,119)	86,616
Real estate investment trusts	154,109	-	(4,134)	149,975
Managed equity bond funds				
US Government backed	1,767,835	-	(99,196)	1,668,639
Corporate	673,647	-	(49,858)	623,789
San Diego Foundation Balanced Pool	18,632	-	-	18,632
Total	$8,220,055	$440,846	$(464,143)	$8,196,758

At June 30, 2022, the cost basis and estimated fair values of investments in equity securities are set forth in the following table. The cost basis approximates the amortized costs for securities purchased at a price equal to the stated face amount, plus a premium or less a discount.

	Cost Basis	Gross Unrealized Gains	Gross Unrealized (Losses)	Estimated Fair Value
Cash and cash equivalents	$1,091,995	$ -	$ -	$1,091,995
Domestic common stocks	2,633,100	408,503	(394,736)	2,646,867

Managed equity mutual funds	1,628,867	-	(234,504)	1,394,363
Preferred stocks	532,763	919	(74,568)	459,114
Asset backed securities	35,017	-	(3,196)	31,821
Managed equity bond funds				
US Government backed	1,680,326	178	(91,566)	1,588,938
Corporate	705,272	-	(66,538)	638,734
San Diego Foundation Balanced Pool	18,103	-	-	18,103
Total	$8,325,443	$409,600	$(865,108)	$7,869,935

Note 6 – Fair Value of Investments

The FASB issued ASC No. 820 (ASC 820), Fair Value Measurements that establishes a framework for measuring fair value in accordance with accounting principles generally accepted in the United States of America, and expands disclosures about fair value measurements.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

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. Assets measured at fair value on a recurring basis are summarized below:

Fair Value Measurement at June 30, 2023, Using

	Total	Quoted Price in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
UBS Financial Services, Inc. ("UBS") Investments				
Cash Portfolio	$ 331,666	$ 331,666	$ -	$ -
UBS Investment Accounts				
Equities	3,225,829	3,225,829	-	-
Mutual Funds	1,593,495	1,593,495	-	-
Fixed Income Investments	3,027,136	3,027,136	-	-
San Diego Foundation				
Endowment, Balanced Pool	18,632	-	18,632	-
Total Investments	7,865,092	7,846,460	18,632	-
Total Cash and Investments	$8,196,758	$8,178,126	$ 18,632	$ -

Fair Value Measurement at June 30, 2022, Using

	Total	Quoted Price in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
UBS Financial Services, Inc. ("UBS") Investments				
Cash Portfolio	$1,091,995	$1,091,995	$ -	$ -

UBS Investment Accounts				
Equities	2,646,867	2,646,867	-	-
Mutual Funds	1,394,363	1,394,363	-	-
Fixed Income Investments	2,718,607	2,718,607	-	-
San Diego Foundation				
Endowment, Balanced Pool	18,103	-	18,103	-
Total Investments	6,777,940	6,759,837	18,103	-
Total Cash and Investments	$7,869,935	$7,851,832	$ 18,103	$ -

The fair value of a financial instrument is 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. Fair value is best determined based upon quoted market prices.

Note 7 – Accounts Receivable - net

Accounts receivable - net as of June 30, 2023 and 2022 were $705,228 and $1,030,845, of which $83,470 and $52,644 were due from the County of San Diego – Health & Human Services Agency and $621,758 and $978,201 from various other entities. Management determined that no allowance for doubtful accounts was necessary.

Note 8 – Pledges Receivable - net

Mama's Kitchen conducted a capital campaign for the purchase of a building. The remaining pledges receivable as of June 30, 2022 were $1,591, net of allowance for doubtful pledges of $890. There were no pledges receivable as of June 30, 2023.

Note 9 – Revolving Line of Credit

The Organization has a $1,000,000 revolving Line of Credit with UBS. Bank advances on the credit line are payable on demand and carry a 30-day London Inter-Bank Rate + 1.75% interest rate (6.968% APR at June 30, 2023). There were no amounts outstanding on the Line of Credit at June 30, 2023 or 2022, respectively.

Note 10 – Net Assets With Donor Restrictions

The Organization received contributions with donor restrictions totaling $1,189,323 and $696,194 in 2023 and 2022, respectively. Per donor imposed restrictions, the funds usage is restricted to a specific purpose and/or program. The Organization utilized $564,813 and $241,210 of funds with donor restrictions as of June 30, 2023 and 2022, respectively.

Net assets with donor restrictions are composed of the following:

	2023	2022
Subject to expenditure for specified purpose	$1,151,643	$ 527,662
Mama's Kitchen Endowment	25,000	25,000
The San Diego Foundation Endowment	18,632	18,103
Total Net Assets with Donor Restrictions	$1,195,275	$ 570,765

Endowment Funds

Mama's Kitchen has two separate endowment funds; one is maintained by The San Diego Foundation and the other is pooled with other investments. Both endowments were created to support the Organization's operations as a whole and not for any specific purpose. 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 Mama's Kitchen 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 would consider the funds to be underwater if the fair value of the funds are less than the sum of (1) the original value of initial and subsequent gifts donated to the funds and (2) any accumulations to the funds that are required to be maintained in perpetuity in accordance with applicable donor gift instructions. The Organization has interpreted UPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. The funds are not currently underwater.

In accordance with UPMIFA, Mama's Kitchen 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 purpose of the donor-restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5)

the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the investment policies of the Organization.

Mama's Kitchen has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding for operations supported by its endowments while seeking to maintain the principal of the endowment assets. Within prudent investment principles, in selecting FDIC insured institutions for cash, CDs, and similar liquid investments, the Board may take into consideration factors other than the rate of return. Such factors may include, but are not limited to, the institution's community involvement, support of Mama's Kitchen, and similar factors the Board deems prudent under the circumstances, so long as the general rate of return received is similar to that of other institutions.

At such time as investments are made in the US equities market, and consistent with prudent investment standards and safety, Mama's Kitchen shall seek to achieve above the market average rate of return as defined by the S&P 500 index while assuming a moderate level of investment risk. Actual returns in any given year may vary due to economic and other market conditions.
The composition of endowment net assets and the changes in endowment net assets as of June 30, 2023 and 2022 are as follows:

	Net Assets with Donor Restrictions
Endowment net assets, July 1, 2021	$ 44,281
Investment return (net)	(1,178)
Endowment net assets, June 30, 2022	43,103
Investment return (net)	529
Endowment net assets, June 30, 2023	$ 43,632

Note 11 – Fund-Raising and Special Events, Net

Special events consist of various fund-raising events for the year ended June 30, 2023 and 2022, respectively, as follows:

Fiscal year ended June 30, 2023:

	Mama's Day	Mama's Pies	Other Events	Total
Special events revenue	$ 18,475	$ 35,940	$ 26,924	$ 81,339
Less: Direct expenses	(41,815)	(34,882)	(25,949)	(102,646)
Special events, net of direct expenses	(23,340)	1,058	975	(21,307)
Special events contributions	87,815	125,983	45,550	259,348
In-kind donations	26,938	10,884	1,711	39,533
Less: Indirect expenses	(27,183)	(27,347)	(16,989)	(71,519)
Net	87,570	109,520	30,272	227,362
Total Fund-Raising and Special Events	$ 64,230	$ 110,578	$ 31,247	$ 206,055

Fiscal year ended June 30, 2022:

	Mama's Day	Mama's Pies	Other Events	Total
Special events revenue	$ 12,425	$ 28,510	$ 7,700	$ 48,635
Less: Direct expenses	(42,200)	(28,095)	(19,692)	(89,987)
Special events, net of direct expenses	(29,775)	415	(11,992)	(41,352)
Special events contributions	121,285	136,352	40,423	298,060
In-kind donations	2,093	6,000	-	8,093
Less: Indirect expenses	(24,949)	(25,155)	(19,615)	(69,719)
Net	98,429	117,197	20,808	236,434
Total Fund-Raising and Special Events	$ 68,654	$ 117,612	$ 8,816	$ 195,082

Contributions and In-kind donations in excess of the special events revenue, which consists of the exchange value of goods and services provided to participants, are included in the Statements of Activities in their respective categories.

Note 12 – Donations In-Kind & Donated Services

Mama's Kitchen received in-kind donations valued at $363,091 and $10,350 (excluding in-kind and donated services to special events net of expenses) for the fiscal years ended June 30, 2023 and 2022, respectively. In-kind donations of goods and services consisted of the following:

	2023	2022
Mama's Day	$ 27,012	$ 5,050
Mama's Pies	10,310	3,891
Other Special Events	3,061	-
Food Drives	-	754
Donated Building Expenses	322,708	-
Other programs and office supplies	-	655
Total Donations In-Kind	$ 363,091	$ 10,350

Mama's Kitchen also received donated delivery services for the years ended June 30, 2023 and 2022 valued at $575,216 and $552,384 that met the criteria under FASB ASC 958 as described in Note 1. Donated services consist of the following:

	2023	2022
Volunteer Hours – Delivery Services	$ 444,519	$ 430,312
Mileage Driven	130,697	122,072
Total Donated Services	$ 575,216	$ 552,384

Note 13 – Employee Benefit Plan

Mama's Kitchen sponsors a 401(K) profit sharing plan (a defined contribution plan) (the "Plan"). Employees who are 21 years old and work 1,000 hours are eligible to participate in the Plan after one year of employment. Participation commences on January 1 or July 1 commensurate with or next following meeting these requirements. Employer contributions to the Plan are a match based on each participant's salary deferrals. Participants are 100% vested in the employer contributions after completing five years of employment in which they have performed at least 1,000 hours of service. Mama's Kitchen's contribution to the Plan was $16,458 and $15,909 for the fiscal years ending June 30, 2023 and 2022, respectively.

Note 14 – Liquidity and Availability of Financial Assets

The following reflects Mama's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Amounts not available include amounts set aside for long-term investing in the quasi-endowment that could be drawn upon if the governing board approves that action. However, amounts already appropriated from either the donor-restricted endowment or board designated endowment for general expenditure within one year of the balance sheet date have not been subtracted as unavailable.

Financial assets, at year-end	$ 9,687,400
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor imposed restrictions:	
Long-term investments	43,632
Financial assets available to meet cash needs for general expenditures within one year	$ 9,643,768

As part of Mama'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, Mama's invests cash in excess of daily requirements in short-term investments. To help manage unanticipated liquidity needs, Mama's has a committed line of credit in the amount of $1 million, which it could draw upon.

Supplemental Information

MAMA'S KITCHEN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass-Through Grantor/Program Title	*Federal CFDA Number*	*Pass-Through Entity Identifying Number*	*Federal Expenditures*
U.S. Department of Health and Human Services (DHHS)			
Pass-Through County of San Diego Health and Human Services Agency			
HIV Emergency Relief Project Grant	93.914	H89HA00001	$ 547,219
Department of Housing and Urban Development (HUD)			
Pass-Through County of San Diego Health and Human Services Agency			
Housing Opportunities for Persons With AIDS	14.241	CH22F015	190,694
Pass-Through City of Vista Housing Division			
Community Development Block Grant	14.218	B21MC060575	13,950
Pass-Through City of El Cajon Housing Division			
Community Development Block Grant	14.218	B20MW060541	12,500
Pass-Through City of Escondido Housing and Neighborhood Services			
Community Development Block Grant	14.218	B22MC060552	7,500
Total HUD			224,644
Total expenditures of federal awards			$ 771,863

See independent auditor's report and note to schedules of expenditures of federal awards.

MAMA'S KITCHEN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/ Pass-Through Grantor/Program Title	*Federal CFDA Number*	*Pass-Through Entity Identifying Number*	*Federal Expenditures*
U.S. Department of Health and Human Services (DHHS)			
Pass-Through County of San Diego Health and Human Services Agency			
HIV Emergency Relief Project Grant	93.914	H89HA00001	$ 553,144
Department of Housing and Urban Development (HUD)			
Pass-Through County of San Diego Health and Human Services Agency			
Housing Opportunities for Persons With AIDS	14.241	CAH21F015	186,584
Pass-Through City of San Diego Economic Development Department			
Community Development Block Grant	14.218	B21MC060542	125,439
Pass-Through City of Vista Housing Division			
Community Development Block Grant	14.218	B21MC060575	5,256
Pass-Through City of El Cajon Housing Division			
Community Development Block Grant	14.218	B20MW060541	10,000
Pass-Through City of Chula Vista Housing Division			
Community Development Block Grant	14.218	N/A	10,000
Pass-Through City of Escondido Housing and Neighborhood Services			
Community Development Block Grant	14.218	B22MC060552	6,000
Total HUD			343,279
Total expenditures of federal awards			$ 896,423

See independent auditor's report and note to schedules of expenditures of federal awards.

MAMA'S KITCHEN

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Note 1 – Basis of Presentation

The accompanying Schedules of Expenditures of Federal Awards (the 'Schedules") include the federal grant activity of Mama's Kitchen ("Mama's") under the programs of the federal government for the years ended June 30, 2023 and 2022. The information in these schedules are 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 Schedules present only a selected portion of the operations of Mama's, they are not intended to and do not present the financial position, changes in net assets, or cash flows of Mama's.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursements. Mama's has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

LING & BOUMAN, LLP
Certified Public Accountants
4669 Murphy Canyon Road, Suite 130
San Diego, California 92123
Tel. (858) 467-4770 Fax (858) 467-4779

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

Board of Directors
Mama's Kitchen

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 Mama's Kitchen (a nonprofit organization) ("Mama's"), which comprise the statement of financial position as of June 30, 2023, 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 December 8, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mama's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mama's internal control. Accordingly, we do not express an opinion on the effectiveness of Mama'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 or significant deficiencies may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mama'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 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.

Ling & Bowman, LLP

December 8, 2023
San Diego, California

LING & BOUMAN, LLP
Certified Public Accountants
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Mama's Kitchen

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Mama's Kitchen (a nonprofit organization) ("Mama's") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Mama's major federal programs for the year ended June 30, 2023. Mama'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, Mama's 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, 2023.

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; 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). 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 Mama's 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 Mama'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 Mama'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 Mama'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 generally accepted auditing standards, *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 Mama's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Mama'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 Mama'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 Mama'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 a 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 were not 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.

Ling & Bowman, LLP

December 8, 2023
San Diego, California

MAMA'S KITCHEN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	_____ yes	__X__ none reported
Significant deficiencies identified?	_____ yes	__X__ none reported
Noncompliance material to financial statements noted?	_____ yes	__X__ none reported

Federal Awards

Internal control over major programs:		
Material weaknesses identified?	_____ yes	__X__ none reported
Significant deficiencies 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__ none reported

Identification of major programs:

CFDA Number	Name of Federal Program
93.914	U.S. Department of Health and Human Services – Pass-Through County of San Diego Health and Human Services Agency

Dollar threshold used to distinguish between type A and type B programs:	$750,000	
Auditee qualified as low-risk auditee?	__X__ yes	_____ no

MAMA'S KITCHEN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

Section II – Financial Statement Findings

No reportable conditions, material weaknesses, and instances of noncompliance were identified that related to the financial statements and that were required to be reported.

Section III – Federal Award Findings and Questioned Costs

No reportable conditions, material weaknesses, and instances of noncompliance, including questioned costs were identified that related to the Federal Awards and that were required to be reported by 2 CFR 200.516(a).

MAMA'S KITCHEN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

Prior Audit Findings

2022 – 01 Payroll

Condition: The CEO did not approve payroll registers as required by the organization's internal controls.

Criteria: Internal controls should be in place that provide reasonable assurance that payroll registers and associated payroll payments are appropriately authorized and approved.

Effect: Because of the failure to perform the compensating review and the lack of segregation of duties due to the small size of the organization, employees may be added to the payroll without the approval or knowledge of management.

Cause: Due to a change in payroll software, the COVID-19 Pandemic and the remote work environment, along with staffing issues, the internal control that had previously been in place was not performed.

Recommendation: We recommend Management re-implement the Chief Executive Officer review of the payroll registers and do a subsequent review of any previously un-reviewed payrolls.

Views of Responsible Officials and Planned Corrective Actions: The Organization agrees with the finding and additional staff have already been hired and the recommended procedures have been implemented.

MAMA'S KITCHEN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

Corrective Action Plan

There was no corrective action plan that was required to be reported.

The City of SAN DIEGO
Economic Development
Community Development

March 1, 2021

Re: Mama's Kitchen Letter of Recommendation

To Whom It May Concern:

It is my pleasure to write this letter of recommendation for Mama's Kitchen on behalf of the Community Development Division of the City of San Diego's Economic Development Department. I have been fortunate to serve as the Project Manager to Mama's Kitchen's Home Delivered Meal Service program for the past several years and can attest firsthand to the extraordinary work done by this organization.

Mama's Kitchen prepares and delivers medically tailored meals to San Diegans suffering from critical illness and serves clients who are physically and/or psychologically unable to prepare meals for themselves due to critical illnesses.

The City of San Diego has partnered with Mama's Kitchen for the past five years. Mama's Kitchen has received the competitive Community Development Block Grant (CDBG) from our department, which are federal funds allocated to the City of San Diego from the U.S. Department of Housing and Urban Development (HUD) to better the lives of low-to-moderate income residents of San Diego. Throughout our history of contracting, Mama's Kitchen has a track record of submitting timely reports, accurate invoices and meeting grant deliverables, thus successfully fulfilling all CDBG requirements. During the COVID-19 pandemic, Mama's Kitchen furthered the relationship by responding to a request for increased capacity to serve more individuals who needed to self-isolate.

Mama's Kitchen provides our residents with the food they need for treatment adherence and the best possible health outcomes. This partnership streamlines the continuum of care of vulnerable California residents. Without Mama's Kitchen's services, many Californians would be unable to prepare meals for themselves, as many of them cannot get out to shop for, let alone prepare, nutritious foods for themselves. The nutritious education sessions teach clients how to continue to eat healthy based on their diagnosis.

Thanks to Mama's Kitchen's services, I have personally seen an improvement in clients' emotional and physical wellbeing through consistent, medically appropriate meals. Patients are grateful for the sustenance that is made available to them through Mama's Kitchen home delivery program and the convenience of this program.

Please support this important program for Californians.

Sincerely,

Mike Nguyen

Mike Nguyen
Community Development Project Manager

1200 3rd Avenue, Suite 1400 MS 56D
San Diego, CA 92101
CDBG@sandiego.gov

T (619) 236-6700
sandiego.gov

Our current San Marcos healthcare referral partners include:

- CCare
- Hospice of the North Coast
- Landmark Health
- LightBridge Palliative
- Scripps Health Plan Services
- Scripps Outpatient Palliative Care
- Sharp Rees-Stealy Medical Centers
- UCSD Moores Cancer Center
- Veteran's Administration Medical Center

PALOMAR HEALTH Foundation

January 19, 2024

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

Dear San Marcos Community Foundation Board of Directors,

I am pleased to provide this letter of support for Palomar Health Foundation's application for the **Pathways Program** to provide pathways of hope for children who have been exposed to child abuse, sexual abuse, physical abuse, and neglect.

Palomar Health's nationally accredited Child Advocacy Center (CAC) receives grant funding from the California Office of Emergency Services which allows for short-term trauma therapy services intended to address the acute needs of the youth. However, we know that healing trauma takes time and building hope and resiliency in traumatized youth requires trust, consistency and a promise to provide them with a community of support necessary for healing. It has long been the goal of the collaborative partners of One Safe Place, including the San Diego County District Attorney, to provide access to Camp HOPE America and the Pathways Program model which is the first evidence-based camping and mentoring initiative in the United States to focus on children exposed to domestic violence. We believe our innovative approach of combining the power of Camp HOPE America's summer program with our Pathway's year-round mentoring program, will create pathways to hope for children who need it most. The goal of the Pathways Program is to mitigate the long-term impacts of trauma in our campers through holistic year-round programming and mentorship. After each child's week at camp, they will participate in monthly activities, alongside counselors and adult staff mentors.

Palomar Health Foundation respectfully requests $10,000 in funding to support the Pathways Program for 50 youth ages 7-17 who are receiving short-term therapy services through Palomar Health's CAC and the North County Family Justice Center – One Safe Place. As the anchor partner and designated non-profit for One Safe Place, Palomar Health Foundation will leverage this grant funding to identify resources and pursue ongoing funding mechanisms to sustain the Pathways Program and services into the future. Palomar Health will collaborate with the San Diego County District Attorney's office and other community partners to ensure a successful implementation process and sustainability efforts.

Respectfully submitted,

Kristin Gaspar
President and CEO
Palomar Health Foundation

Title

Palomar Health Foundation - Pathways Program for Survivors of Child Abuse

01/24/2024

id. 45289899

by **Christi Knight** in **San Marcos Community Foundation**
on behalf of **PALOMAR HEALTH FOUNDATION**

christi.knight@palomarhealth.org

Original Submission

01/24/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Palomar Health Foundation - Pathways Program for Survivors of Child Abuse
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Pathways Program
Project Start Date	4/1/2024
Project End Date	3/31/2025
Date by Which Funds Will Be Expended:	3/31/2025
Total Number of People Served by this Project	50.0
Total Number of People Served by this Project in San Marcos Only	50.0
Grant Amount Requested	10000.0
	Organization Details

Organization Name	Palomar Health Foundation
Organization Street Address	2125 Citracado Pkwy, Suite 340
Organization City	Escondido
Organization State	CA
Organization Zip Code	92029
Organization Website	www.palomarhealthfoundation.org
Organization's EIN	93-3573154 200 PALOMAR HEALTH FOUNDATION 7329d83a-0896-4975-b7db-00c0da9cf66b 2125 Citracado Parkway Suite 340 Escondido CA 92029 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2022-12-12T00:00:00 2023-03-06T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-02-14T00:00:00 1987 01
	Contact Information
Contact First Name	Christi
Contact Last Name	Knight
Contact Title	Director, Philanthropy and Community Engagement
Contact Phone	+17607392960
Contact Email	christi.knight@palomarhealth.org
	Project Details

Briefly describe your request for funds.	Palomar Health operates a nationally accredited Child Advocacy Center (CAC) serving over 300 children annually in north San Diego County. Child Advocacy Centers are the mechanism by which communities mount a coordinated response to allegations of child abuse, sexual abuse, physical abuse, and neglect. Palomar Health provides comprehensive victim-centered care for more than 300 children in North County on a yearly basis. In July 2022, Palomar Health's CAC relocated to the state-of-the-art North County Family Justice Center - One Safe Place - located in the City of San Marcos. We know healing trauma takes time and trust. Building hope and resiliency in traumatized youth requires ongoing engagement and a long-term commitment to provide them with a community of peers and caring adults who serve as mentors. The goal of the Pathways Program is to mitigate the long-term impacts of trauma in youth through holistic year-round programming and mentorship. With support and guidance from adult staff and mentors, youth focus on achieving goals for their lives while establishing trusting adult relationships. This grant funding will provide community, educational and cultural activities for up to 50 youth survivors ages 7-17, to include 12 monthly activities for youth and their mentors.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The population we intend to serve are children ages 7-17, who are receiving short-term therapy services through Palomar's CAC and the North County Family Justice Center. These are minors who have experienced abuse and/or neglect, sexual abuse, or domestic violence, and are an especially vulnerable population. Regional numbers from San Diego County Welfare Services shows the highest concentration of referrals for allegations of abuse and neglect are located in North County San Diego. Palomar Health's CAC serves approximately 300 youth annually for short-term trauma therapy services intended to address the acute needs of the youth. However, we know that healing trauma takes time and building hope and resiliency in traumatized youth requires trust, consistency and a promise to provide them with a community of support necessary for healing. One Safe Place, located in San Marcos, allows Palomar Health to provide victim-centered care for children and families, 24-hours a day in a safe and judgment-free environment with comprehensive support services, all under one roof. It has long been a collective goal of the San Diego County District Attorney and Palomar Health's CAC to expand access to Camp HOPE America and the monthly Pathways Program for youth of North County San Diego.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Palomar Health Foundation is the designated nonprofit for One Safe Place - a project of the San Diego County District Attorney. OSP is home to over 75 community partners serving survivors of abuse.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	N/A

Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Palomar Health Forensic Health Services Department operates an accredited Child Advocacy Center (CAC) serving over 300 children annually in northern San Diego County. Child Advocacy Centers (CACs) are the mechanism by which communities mount a coordinated response to allegations of child abuse, sexual abuse, physical abuse, and neglect. CACs must provide ten standards of care for national accreditation by the National Children's Alliance and are defined by the U.S. Department of Health and Human Services Children's Bureau as Level 1 emergency responders. Palomar's CAC is a core member of the San Diego County Child Victim-Witness Protocol, a long-standing interagency agreement and collaborative multidisciplinary team (MDT) of those in law enforcement, child welfare services, prosecution, behavioral health services, medical professionals, CACs, and victim advocacy services to assist and protect children exposed to any kind of abuse. A highly-respected and long-standing partner with 40 years of experience, Palomar Health is the sole provider of forensic interviews and forensic medical exams for children in North County. Our internal team of interviewers, forensic nurses, and support staff are co-located in One Safe Place, The North County Family Justice Center - *a project of the San Diego County District Attorney*. One Safe Place enables Palomar Health to provide victim-centered care for children and families, 24-hours a day in a safe and judgment-free environment with comprehensive support services, all under one roof. Palomar Health's CAC provides short-term trauma therapy and services to children that have experienced direct or secondary victimization of trauma, abuse or violence. Grant funding from the California Office of Emergency Services allows for short-term trauma therapy services intended to address the acute needs of the youth. However, we know that healing trauma takes time and building hope and resiliency in traumatized youth requires trust, consistency and a promise to provide them with a community of support necessary for healing. Palomar Health's CAC supports children and families with ongoing culturally-relevant non-traditional programs using evidence-based curriculum to disrupt the cycle of violence and support long-term healing for survivors. If a child survivor can live a more productive life after experiencing trauma, it will reduce the lifetime cost and societal impact of child maltreatment. The COVID-19 pandemic significantly impacted nearly every household with direct physical, emotional and economic consequences that permeated the entire family system, affecting the wellbeing of our youth and their overall ability to manage additional stressors at a vulnerable stage in life. These lasting and unintended consequences have disproportionately impacted youth, especially from marginalized communities. Meaningful intervention leads to prevention of lifelong negative consequences. Palomar Health's CAC is committed to a culture that is focused on equity, resiliency, addressing acute mental health challenges, and the ongoing mental health maintenance of our youth.

Please upload any community letters or media in support of this project.

Letter_of_Support_-_PHFHS_-_CAC_Subgrant_-_1-11-22.pdf

Palomar_Health_-_Lifeline_LOS.pdf

Palomar_letter_of_support_Program_Coordinator.pdf

PHF_LOS_Crisis_House.pdf

Safe_Sound_Report_SD_County_2023.pdf

Please upload the annual operating budget for your organization.

PHF_FY2023_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

PHF_Audited_Financials_6.30.21_Final.pdf

Please attach the first two pages of your Federal 990.

PHF_990_2-pages.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

PHF_KG_LOS.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	60000.0

Is this a Challenge or Matching Grant?	No

Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Grant funding will be used to support the monthly Pathways Program activities, including transportation and meals for the youth and mentors.

FY2023 BUDGET	July	August	September	October	November	December	January	February
Fundraising Revenue								
Cash and Planned Gifts	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00
Gifts-in-kind	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
Other Revenue	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Total Revenue								
Expenses								
Salaries & Benefits	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
Professional Fees	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
Contract Labor	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Marketing & Sponsorship	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00
Program Expenses	33,333.00	33,333.00	33,333.00	33,333.00	33,333.00	33,333.00	33,333.00	33,333.00
Donor Relations & Cultivation	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Office Expenses	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
IT	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
Occupancy & Equipment	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Travel	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
Bad Debt	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Total Expenses								
Non-Current Assets								
Annuity Funds	180,000.00							
Endowed Funds	367,254.00							
Pledge Receivable	635,000.00							
Planned Gifts	1,236,000.00							

March	April	May	June	Annual
180,000.00	180,000.00	180,000.00	180,000.00	2,160,000.00
10,500.00	10,500.00	10,500.00	10,500.00	126,000.00
8,000.00	8,000.00	8,000.00	8,000.00	96,000.00
				2,382,000.00
55,000.00	55,000.00	55,000.00	55,000.00	660,000.00
12,500.00	12,500.00	12,500.00	12,500.00	150,000.00
20,000.00	20,000.00	20,000.00	20,000.00	240,000.00
3,300.00	3,300.00	3,300.00	3,300.00	39,600.00
33,333.00	33,333.00	33,333.00	33,333.00	399,996.00
2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
6,500.00	6,500.00	6,500.00	6,500.00	78,000.00
8,500.00	8,500.00	8,500.00	8,500.00	102,000.00
500.00	500.00	500.00	500.00	6,000.00
150.00	150.00	150.00	150.00	1,800.00
2,000.00	2,000.00	2,000.00	2,000.00	24,000.00
				1,731,396.00

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

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 and ending JUN 30, 2022

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ termin-ated
- ☐ Amended return
- ☐ Applica-tion pending

C Name of organization
PALOMAR HEALTH FOUNDATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 2125 CITRACADO PARKWAY

Room/suite 340

City or town, state or province, country, and ZIP or foreign postal code ESCONDIDO, CA 92029

F Name and address of principal officer: KRISTIN GASPAR
SAME AS C ABOVE

D Employer identification number **-***3154

E Telephone number 760-739-2787

G Gross receipts $ 5,648,661.

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.PALOMARHEALTHFOUNDATION.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2006 **M** State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE ASSISTANCE AND SUPPORT TO PALOMAR HEALTH, A CALIFORNIA LOCAL HEALTHCARE DISTRICT.		
	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	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	16
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	10
	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)	5,677,417.	3,630,112.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	541,953.	39,976.
	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)	6,219,370.	3,670,088.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,966,155.	1,869,710.
	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)	483,897.	140,077.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 539,508.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,603,396.	1,377,994.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,053,448.	3,387,781.
	19 Revenue less expenses. Subtract line 18 from line 12	-834,078.	282,307.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	6,734,134.	7,348,355.
	21 Total liabilities (Part X, line 26)	963,285.	1,109,342.
	22 Net assets or fund balances. Subtract line 21 from line 20	5,770,849.	6,239,013.

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

▶ KRISTIN GASPAR, PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
DEBRA D. SMITH, CPA	DEBRA D. SMITH, CPA	04/26/23	☐	P00646873

Firm's name ▶ ALDRICH CPAS AND ADVISORS, LLP — Firm's EIN ▶ **-***3286

Firm's address ▶ 1903 WRIGHT PLACE, #180
CARLSBAD, CA 92008 — Phone no. (760) 431-8440

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:
TO PROVIDE ASSISTANCE AND SUPPORT TO PALOMAR HEALTH, A CALIFORNIA LOCAL HEALTHCARE DISTRICT.

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 $ 1,869,710. including grants of $ 1,869,710.) (Revenue $)
PROVIDE ASSISTANCE AND SUPPORT TO PALOMAR HEALTH INCLUDING ASSISTANCE TO BUILD OUT PALOMAR MEDICAL CENTER EMERGENCY DEPARTMENT, PURCHASE OF GASTRO INTESTINAL MEDICAL EQUIPMENT, AND RENOVATION OF THE ATRIUM AT THE PALOMAR MEDICAL CENTER EMERGENCY DEPARTMENT.

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 ▶ 1,869,710.

PALOMAR HEALTH FOUNDATION AND SUBSIDIARY

Consolidated Financial Statements

Years Ended June 30, 2021 and 2020

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Palomar Health Foundation and Subsidiary
Escondido, California

We have audited the accompanying consolidated financial statements of Palomar Health Foundation (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 Consolidated 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.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Palomar Health Foundation 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.

Aldrich CPAs + Advisors LLP

San Diego, California
June 29, 2022

PALOMAR HEALTH FOUNDATION AND SUBSIDIARY

Consolidated Statements of Financial Position

June 30, 2021 and 2020

	2021	2020
ASSETS		
Current Assets:		
Cash and cash equivalents	$ 2,347,338	$ 1,298,005
Promises to give, net	78,827	368,849
Receivable from Palomar Health	274,394	103,493
Prepaid expenses to Palomar Health	-	668,297
Prepaids and other receivables	260,296	149,029
Total Current Assets	2,960,855	2,587,673
Non-Current Assets:		
Promises to give, net	1,017,285	449,608
Charitable remainder trusts	1,236,009	1,069,443
Gift annuities	1,232,432	2,847,591
Investments:		
Restricted for endowments	537,685	467,113
Security deposit	-	16,375
Total Non-Current Assets	4,023,411	4,850,130
Total Assets	$ 6,984,266	$ 7,437,803
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	$ 6,437	$ 7,257
Accrued expenses	2,550	34,500
Current portion of liability under gift annuities	62,054	112,875
Royalty payable	8,388	8,388
Total Current Liabilities	79,429	163,020
Liability under gift annuities	894,744	866,762
Total Liabilities	974,173	1,029,782
Net Assets:		
Without donor restrictions	2,147,533	1,583,303
With donor restrictions	3,862,560	4,824,718
Total Net Assets	6,010,093	6,408,021
Total Liabilities and Net Assets	$ 6,984,266	$ 7,437,803

See accompanying notes to consolidated financial statements.

PALOMAR HEALTH FOUNDATION AND SUBSIDIARY

Consolidated Statements of Activities

Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Contributions, net of discount	$ 764,234	$ 2,236,673	$ 3,000,907
Forgiveness of debt	962,929	-	962,929
Investment return	85	814,932	815,017
Change in value of charitable remainder trusts	-	164,684	164,684
Net change in the value of gift annuities	-	(21,599)	(21,599)
Net assets released from restrictions, satisfaction of program restrictions	4,156,848	(4,156,848)	-
Total Revenue and Support	5,884,096	(962,158)	4,921,938
Expenses:			
Program services:			
Palomar Health Foundation	3,185,501	-	3,185,501
Palomar Health Technology	120	-	120
Supporting services:			
General and administrative	1,261,234	-	1,261,234
Fundraising	873,011	-	873,011
Total Expenses	5,319,866	-	5,319,866
Change in Net Assets	564,230	(962,158)	(397,928)
Net Assets, beginning	1,583,303	4,824,718	6,408,021
Net Assets, ending	$ 2,147,533	$ 3,862,560	$ 6,010,093

See accompanying notes to consolidated financial statements.

PALOMAR HEALTH FOUNDATION AND SUBSIDIARY

Consolidated Statement of Activities

Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:			
Forgiveness of debt	$ 2,781,204	$ -	$ 2,781,204
Contributions, net of discount	525,262	2,125,487	2,650,749
Investment return	467	84,954	85,421
Change in value of charitable remainder trusts	-	7,437	7,437
Net change in the value of gift annuities	-	55,765	55,765
Net assets released from restrictions, satisfaction of program restrictions	2,231,931	(2,231,931)	-
Total Revenue and Support	5,538,864	41,712	5,580,576
Expenses:			
Program services:			
Palomar Health Foundation	3,114,488	-	3,114,488
Palomar Health Technology	2,170	-	2,170
Supporting services:			
General and administrative	1,256,341	-	1,256,341
Fundraising	858,662	-	858,662
Total Expenses	5,231,661	-	5,231,661
Change in Net Assets	307,203	41,712	348,915
Net Assets, beginning	1,276,100	4,783,006	6,059,106
Net Assets, ending	$ 1,583,303	$ 4,824,718	$ 6,408,021

See accompanying notes to consolidated financial statements.

PALOMAR HEALTH FOUNDATION AND SUBSIDIARY

Consolidated Statement of Functional Expenses

Year Ended June 30, 2021

	Program Services		Supporting Services		
	Palomar Health Foundation	Palomar Health Technology	General and Administrative	Fundraising	Total
Advertising and marketing	$ -	$ -	$ -	$ 42,371	$ 42,371
Bank fees	-	120	4,850	-	4,970
Building maintenance and repair	-	-	30,481	-	30,481
Business supplies	-	-	18,745	-	18,745
Contract labor	-	-	337,954	-	337,954
Donor cultivation	-	-	-	35,329	35,329
Dues and subscriptions	-	-	-	16,371	16,371
Events	-	-	-	18,818	18,818
Management services	-	-	526,063	386,345	912,408
Mileage	-	-	2,216	-	2,216
Office rental equipment	-	-	1,678	-	1,678
Other	-	-	29,795	-	29,795
Postage and mailing	-	-	5,066	12,900	17,966
Printing and design	-	-	31,980	-	31,980
Professional and consulting	-	-	116,414	-	116,414
Program Services - Palomar Health District	3,185,501	-	-	-	3,185,501
Provision for doubtful accounts	-	-	-	359,965	359,965
Rent building	-	-	104,915	-	104,915
Software purchases and maintenance	-	-	41,127	-	41,127
Training	-	-	-	912	912
Utilities	-	-	5,321	-	5,321
Total Operating Expenses	$ 3,185,501	$ 120	$ 1,261,234	$ 873,011	$ 5,319,866

See accompanying notes to consolidated financial statements.

PALOMAR HEALTH FOUNDATION AND SUBSIDIARY

Consolidated Statement of Functional Expenses

Year Ended June 30, 2020

	Program Services		Supporting Services		
	Palomar Health Foundation	Palomar Health Technology	General and Administrative	Fundraising	Total
Advertising and marketing	$ -	$ -	$ -	$ 21,620	$ 21,620
Bank fees	-	120	11,169	-	11,289
Building maintenance and repair	-	-	1,426	-	1,426
Business supplies	-	-	24,375	-	24,375
Contract labor	-	-	257,377	-	257,377
Donor cultivation	-	-	-	24,743	24,743
Dues and subscriptions	-	-	-	26,625	26,625
Events	-	-	-	257,282	257,282
Management services	-	-	510,800	442,267	953,067
Mileage	-	-	6,030	-	6,030
Office rental equipment	-	-	4,595	-	4,595
Other	-	800	29,785	-	30,585
Postage and mailing	-	-	6,783	5,031	11,814
Printing and design	-	-	17,818	-	17,818
Professional and consulting	-	1,250	192,805	-	194,055
Program Services - Palomar Health District	3,114,488	-	-	-	3,114,488
Provision for doubtful accounts	-	-	-	58,898	58,898
Rent building	-	-	134,406	-	134,406
Software purchases and maintenance	-	-	48,913	-	48,913
Training	-	-	-	22,196	22,196
Utilities	-	-	10,059	-	10,059
Total Operating Expenses	$ 3,114,488	$ 2,170	$ 1,256,341	$ 858,662	$ 5,231,661

See accompanying notes to consolidated financial statements.

PALOMAR HEALTH FOUNDATION AND SUBSIDIARY

Consolidated Statements of Cash Flows

Years Ended June 30, 2021 and 2020

	2021	2020
Cash Flows from Operating Activities:		
Change in net assets	$ (397,928)	$ 348,915
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Net realized and unrealized gains on investments	(367,433)	(41,792)
Change in value of charitable remainder trusts	(166,566)	(7,437)
Changes in operating assets and liabilities:		
Promises to give, net	(277,655)	244,913
Receivable from Palomar Health	(170,901)	(1,878)
Prepaid expenses to Palomar Health	668,297	(668,297)
Prepaids and other receivables	(111,267)	34,027
Accounts payable	(820)	(110,145)
Accrued expenses	(31,950)	(85,240)
Liability under gift annuities	(22,839)	(171,599)
Net Cash Used by Operating Activities	(879,062)	(458,533)
Cash Flows from Investing Activities:		
Redemption of security deposit	16,375	-
Purchases of investments	(71,231)	(43,163)
Proceeds from sale of investments	1,983,251	109,604
Net Cash Provided by Investing Activities	1,928,395	66,441
Cash Flows from Financing Activities:		
Borrowings from Palomar Health	4,524,237	2,034,120
Repayments to Palomar Health	(4,524,237)	(2,112,907)
Net Cash Used by Financing Activities	-	(78,787)
Net Increase (Decrease) in Cash and Cash Equivalents	1,049,333	(470,879)
Cash and cash equivalents, beginning	1,298,005	1,768,884
Cash and cash equivalents, ending	$ 2,347,338	$ 1,298,005

See accompanying notes to consolidated financial statements.

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities
Palomar Health Foundation (PHF) is a 501(c)(3) nonprofit foundation that was incorporated in 1984 in California. The mission of PHF is to provide assistance and support for Palomar Health (PH), a California local health care district.

In order to accept transfers of intellectual property developed by PH for the purpose of bringing products to market via third-party partnering or licensing agreements, PHF partnered with PH and developed a holding company, Palomar Health Technologies, Inc. (PHT) (a California corporation). PHT is owned 100% by PHF.

Basis of Consolidation
The consolidated financial statements for the year ended June 30, 2021, include PHF and PHT (collectively, the Foundation). All material intercompany transactions have been eliminated in consolidation.

Consolidated Financial Statement Presentation
The consolidated financial statements of the Foundation have been prepared in accordance with accounting principles generally accepted in the United States of America (US GAAP), which require the Foundation to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose allowable under Internal Revenue Codes 501(c)(3) and 501(c)(4) in performing the primary objectives of the Foundation. These net assets may be used at the discretion of the Foundation's management and the board of directors.

Net assets with donor restrictions - Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

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

Use of Estimates
The preparation of consolidated financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents
The Foundation considers highly liquid investments with maturities of three months or less, when purchased, to be cash equivalents.

Investments
Realized and unrealized gains and losses are included in the change in net assets in the accompanying consolidated statements of activities. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

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

Promises to Give
When a donor has unconditionally promised to contribute funds to the Foundation in future periods, the Foundation recognizes an unconditional promise to give. Promises to give expected to be collected within one year are recorded as contributions and a receivable at net realizable value. Promises to give expected to be collected in future years are recorded as contributions and a receivable at the present value of expected future cash flows. Discounts on those amounts are computed using interest rates applicable to the years in which the promises are received. Amortization of discounts is included in contribution revenue. Pledges receivable are recorded as restricted until the time and purpose (if applicable) restriction have been satisfied.

Charitable Remainder Trusts
The Foundation is a beneficiary of the remainder interests in various charitable remainder trust funds, which are held by a third party as trustee. The Foundation has recorded the contributions and beneficial interests related to these trust funds at fair value, which is estimated as the net present value of the estimated future amount to be received.

Gift Annuities
Obligations under gift annuity agreements are recorded when incurred at the present value of the distributions to be made to the donor or designated beneficiaries. Distributions under gift annuity agreements are fixed amounts and are paid over the lives of the donor or beneficiaries or another specified period. Present values are determined using reasonable discount rates and actuarially determined expected lives. Obligations under the gift annuity agreements are revalued annually at June 30 to reflect actual experience. The net revaluations are recorded as change in value of split interest agreements in the consolidated statements of activities.

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

Revenues for the Foundation primarily consist of contributions. Management has determined that these sources of revenue are most appropriately classified as conditional contributions, and therefore, revenue is recognized as conditions are met, which is typically when services are performed.

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

PHT developed a software code (licensed product) designed to provide access to electronic medical records in wireless environments. In March 2012, PHT entered into a perpetual licensing agreement with a third party, giving exclusive rights to market/sell the licensed product nationally and globally. Effective March 2014, PHT agreed to a licensing agreement with AirStrip Operations, LLC for royalties of 22% to 30% of gross sales and sale-based milestone royalty payments.

Fair Value
Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value, and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

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

Fair Value, continued
The three levels of the fair value hierarchy are as follows:

Level 1 - Inputs are quoted prices in active markets for identical assets or liabilities that the Foundation has the ability to access at the measurement date.

Level 2 - Inputs are based on significant observable inputs, including market prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability.

Level 3 - Inputs are significant unobservable inputs for the asset or liability.

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2021 or 2020.

Cash and equivalents: Reported at cost plus earned interest, which approximates fair value.

Promises to Give: Promises to Give are recorded at the net present value, which approximates fair value.

Mutual funds, bonds, and equity securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Real estate: Donated real estate is recorded at the estimated fair value at the date of donation.

Liability for split-interest agreements: Liability for split-interest agreements is presented at the net present value of the expected future payments from the trusts discounted at a discount rate commensurate with the term of the trust agreement and approximates fair value.

Income Taxes
PHF 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. PHF has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. PHF may be subject to tax on income which is not related to its exempt purpose. PHT is subject to applicable U.S. federal and state income tax laws. For the years ended June 30, 2021, no provision for income taxes has been made.

The Foundation follows the provisions of uncertain tax positions as addressed in the Financial Accounting Standard Board's Accounting Standards Codification. The Foundation recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the consolidated financial statements related to uncertain tax positions for the years ended June 30, 2021 and 2020.

Board Designated Funds
The Foundation's governing board through specific action has created self-imposed limits on net assets without donor restrictions. For ongoing operations and programs, the board has earmarked $75,000 for the years ended June 30, 2021 and 2020.

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

Functional Expense Allocations
The consolidated 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 specifically allocated include management services, professional and consulting services and postage and mailing. Management services and professional and consulting expenses are allocated on the basis of time and effort and mailing and postage is allocated based on number of units. All other expenses are broken out by accounts and can be directly charged to the appropriate function based on actual expenses.

Future Accounting Standards
In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02 *Leases.* The primary change in US GAAP addressed by ASU 2016-02 is the requirement for a lessee to recognize on the consolidated statement of financial position a liability to make lease payments ("lease liability") and a right-of-use asset representing its right to use the underlying asset for the lease term. ASU 2016-02 also requires qualitative and quantitative disclosures to enable users of the consolidated financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. ASU 2016-02 is effective for fiscal years beginning after December 15, 2021. Lessees must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the consolidated financial statements. The Foundation is evaluating the effect that the provisions of ASU 2016-02 will have on its consolidated financial statements and related disclosures.

Subsequent Events
The Foundation has evaluated subsequent events through June 29, 2022, which is the date the consolidated financial statements were available to be issued.

Note 2 - Financial Assets and Liquidity Resources

	2021	2020
Financial assets at year end:		
Cash and cash equivalents	$ 2,347,338	$ 1,298,005
Promises to Give, net	1,096,112	818,457
Receivable from Palomar Health	274,394	103,493
Other receivables	2,055	9,248
Charitable remainder trusts	1,236,009	1,069,443
Gift annuities	1,232,432	2,847,591
Endowments	537,685	467,113
Total Financial Assets	6,726,025	6,613,350
Less amounts not available for general use within one year:		
Board designated funds	(75,000)	(75,000)
Restricted by donor with purpose or time restrictions for programs	(3,862,560)	(4,824,718)
	(3,937,560)	(4,899,718)
Financial assets available to meet cash needs for general expenditures within one year	$ 2,788,465	$ 1,713,632

Note 3 - Concentration of Credit Risk

Cash and Cash Equivalents
The Foundation maintains cash and cash equivalent accounts at various financial institutions. The balances at time may exceed Federal Deposit Insurance Corporation (FDIC) limits. Accounts at each financial institution are insured by the FDIC up to $250,000.

Support
During the year ended June 30, 2021 and 2020, the Foundation received approximately 41% and 50% of its total support, respectively, from one source.

Note 4 - Investments and Fair Value Measurements

The following tables set forth by level, within the fair value hierarchy, the Foundation's financial instruments at fair value:

	Financial Instruments at Fair Value as of June 30, 2021				
	Level 1	Level 2	Level 3	NAV	Total
Cash and cash equivalents	$ 155,531	$ -	$ -	$ -	$ 155,531
Equities	955,551	-	-	-	955,551
Fixed income	659,035	-	-	-	659,035
Charitable remainder trusts	1,236,009	-	-	-	1,236,009
Totals	$ 3,006,126	$ -	$ -	$ -	$ 3,006,126

	Financial Instruments at Fair Value as of June 30, 2020				
	Level 1	Level 2	Level 3	NAV	Total
Cash and cash equivalents	$ 1,089,662	$ -	$ -	$ -	$ 1,089,662
Equities	1,140,902	-	-	-	1,140,902
Foreign equities	180,971	-	-	-	180,971
Fixed income	678,169	-	-	-	678,169
Charitable remainder trusts	1,069,443	-	-	-	1,069,443
Real estate	-	-	225,000	-	225,000
Totals	$ 4,159,147	$ -	$ 225,000	$ -	$ 4,384,147

Fair value of investments is as follows at June 30:

	2021	2020
Charitable remainder trusts	$ 1,236,009	$ 1,069,443
Gift annuities	1,232,432	2,622,591
Gift annuities - real estate	-	225,000
Restricted for endowments	537,685	467,113
	$ 3,006,126	$ 4,384,147

Note 5 - Promises to Give

Promises to Give consist of the following at June 30:

	2021	2020
Gross Promises to Give	$ 1,219,183	$ 913,247
Less allowance for uncollectible promises to give	(51,693)	(54,536)
	1,167,490	858,711
Less imputed discount, at 0.18% - 0.66%*	(71,378)	(40,254)
	$ 1,096,112	$ 818,457
One year or less	$ 78,827	$ 368,849
Due from one to five years	863,056	340,166
Due after five years	154,229	109,442
	$ 1,096,112	$ 818,457

*Rates based on U.S. Treasury securities market yield on promise to give date

Note 6 - Endowments

The Foundation's endowments consist of six individual funds established for a variety of purposes. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence of donor-imposed restrictions.

The Foundation 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 Foundation retains in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity is subject to appropriation for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Foundation 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 Foundation and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation (depreciation) of investments
6. Other resources of the Foundation
7. The investment policies of the Foundation

Note 6 - Endowments, continued

The Foundation's endowment funds investment strategy is to emphasize long-term growth as measured by total return, while avoiding excessive risk. The primary investment objective is to achieve a balance return of income consistent with principal growth and to achieve a rate of return, net of fees, to exceed a return of relevant indices or other benchmarks as determined by the Foundation's Investment Committee. The approved spending rate is determined by the board of directors.

The Foundation's endowment investment policy is based on fundamental financial principles that include prudent asset allocation, risk assessment and long-term planning. The investment policy emphasizes total return, which allows the funds to utilize current dividend and interest income, and over time, a portion of the aggregate capital appreciation, in an attempt to provide a predictable stream of funding for grant making while seeking to maintain the purchasing power of the endowment assets.

Within that framework, the investment policy establishes an achievable return objective through diversification of asset classes. The current long-term objective is to produce a minimum annual return adequate to cover the yearly spending rate, management fees and annual inflation. Actual returns in any given year may vary from this amount.

Endowment composition as of June 30, 2021:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor designated funds:			
Original donor-restricted gift amount required to be maintained in perpetuity by the donor	$ -	$ 355,603	$ 355,603
Accumulated investment gains	-	182,082	182,082
Total endowment funds	$ -	$ 537,685	$ 537,685

Endowment composition as of June 30, 2020:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor designated funds:			
Original donor-restricted gift amount required to be maintained in perpetuity by the donor	$ -	$ 340,493	$ 340,493
Accumulated investment gains	-	126,620	126,620
Total endowment funds	$ -	$ 467,113	$ 467,113

Note 6 - Endowments, continued

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	$ -	$ 467,113	$ 467,113
Net realized and unrealized gain	-	69,541	69,541
Interest and dividends	-	6,018	6,018
Investment expense	-	(4,987)	(4,987)
Endowment net assets, end of year	$ -	$ 537,685	$ 537,685

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

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	$ -	$ 420,215	$ 420,215
Contributions	-	-	-
Net realized and unrealized gain	-	45,121	45,121
Interest and dividends	-	8,145	8,145
Investment expense	-	(6,368)	(6,368)
Endowment net assets, end of year	$ -	$ 467,113	$ 467,113

Note 7 - Charitable Gift Annuities

The Foundation has received, as contributions, various types of split-interest agreements, including charitable gift annuities and charitable remainder trusts. The Foundation agrees to pay a stated return to the beneficiaries until death, at which time the remaining assets are available according to donor intent. Under the charitable gift annuity arrangement, the Foundation has recorded the assets at fair value and the liabilities to the donor(s) at the present value of estimated future payments to be distributed to such individuals. The amount of the contribution is the difference between the asset and the liability, and is recorded as restricted revenue.

Under the charitable remainder trust arrangement, the Foundation has recorded the contribution as donor restricted contribution revenue at the present value of the estimated future benefits to be received. Subsequent changes in fair value for charitable remainder trusts are recorded as change in value of split-interest agreements in restricted net assets and are reported as change in value of split-interest agreements in the statement of activities and changes in net assets.

At June 30, 2021 and 2020, the total assets held under split-interest agreements was $2,468,441 and $3,917,034, respectively, which consists of split-interest gifts, gift annuities, and real estate gifts. The actuarial present value of the Foundation's interest in the gift annuities was $1,232,432 and $2,622,591 at June 30, 2021 and 2020, respectively. The amounts payable to beneficiaries was $956,798 and $979,637 under charitable gift annuities and charitable remainder trusts at June 30, 2021 and 2020, respectively. Payments made under gift annuities during the years ended June 30, 2021 and 2020 were $1,758,251 and $108,985, respectively.

Note 8 - Restrictions on Net Assets

Net assets with donor restrictions consist of the following:

	2021	2020
Purpose Restrictions:		
Palomar Medical Center Escondido	$ 360,967	$ 274,443
Other	143,220	30,134
Forensic Health Services	71,421	42,639
GALA	30,000	350,409
Cardiology	5,006	738
Disaster Relief Fund	2,519	21,722
Donor Recognition Wall	-	15,938
	613,133	736,023
Time Restricted for Future Periods:		
General use	1,641,816	2,573,246
Palomar Medical Center Poway	470,202	30,758
Palomar Medical Center Escondido	425,203	166,428
Unappropriated endowment earnings	182,082	126,620
Cardiology	97,104	121,323
Other	55,045	36,129
Forensic Health Services	37,392	57,536
Nursing	90	300,107
Rehabilitation Services	-	336,055
	2,908,934	3,748,202
Perpetual in Nature:		
Forensic Health Services	196,412	196,412
Nursing	134,184	134,184
Other	9,897	9,897
	340,493	340,493
	$ 3,862,560	$ 4,824,718

Note 8 - Restrictions on Net Assets, continued

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

	2021	2020
Jean McLaughlin Women's Center	$ 1,590,991	$ 80,673
Palomar Medical Center Escondido	1,029,070	236,521
Norman	558,478	-
Forensic Health Services	450,688	483,343
Palomar Medical Center Poway	321,099	129,388
Rehabilitation Services	100,500	125,000
Disaster Relief Fund	59,309	516,948
Nursing	32,278	59,397
Home Health Services	10,012	17,952
Other	4,423	35,973
Cardiology	-	437,434
Gala	-	40,295
Palomar Health Facilities	-	24,610
Behavioral Health	-	26,826
Orthopedics Center of Excellence	-	17,571
	$ 4,156,848	$ 2,231,931

Note 9 - Related Party Transactions

Management Services Agreement and Line of Credit

The Foundation has a management services agreement with PH. Under the agreement, PH provides managerial, administrative, marketing, and other services to the Foundation. The value of services provided by PH is charged to the Foundation as line of credit advances and is included in the consolidated statements of financial position under due to Palomar Health.

The line of credit is reduced by all funds transferred to PH, including amounts with and without donor restrictions. This amount is recorded as forgiveness of debt and is included in donated management services in the consolidated statements of activities and changes in net assets.

The activity for these services provided by PH under the agreement for the years ended June 30, 2021 is as follows:

	2021	2020
Prepaid expenses (due to PH), beginning of year	$ 668,297	$ (78,787)
Expenses paid by the Foundation that are reimbursed by PH	(703,140)	(1,067,059)
Expenses paid by PH on behalf of the Foundation	(928,086)	(967,061)
Transfers from the Foundation to PH	2,743,582	2,781,204
Excess transfers from the Foundation to PH	(1,780,653)	-
Prepaid expenses (due to PH), end of year	$ -	$ 668,297

The line of credit has a limit of $8,000,000 with the first $3,000,000 being non-interest bearing and the remaining $5,000,000 bearing an interest rate of 2.5% above the 1-year LIBOR, adjusted quarterly. All principal and accrued interest is payable in 60 equal monthly installments beginning on the expiration date of the line of credit. The line of credit matures on June 30, 2022.

Note 9 - Related Party Transactions, continued

Operating lease

The Foundation had a noncancelable operating lease agreement with a third party for its administrative office that expired on June 30, 2020. This lease remained on a month-to-month basis through October 2020. In October 2020, the Foundation relocated to PH's facilities on a month-to-month basis with no monthly rent due. In-kind rent from October 2020 through June 30, 2021 was recorded in the amount of $71,313 for the year ended June 30, 2021. Total rent expense under was $104,915 and $134,406 for the years ended June 30, 2021 and 2020, respectively.

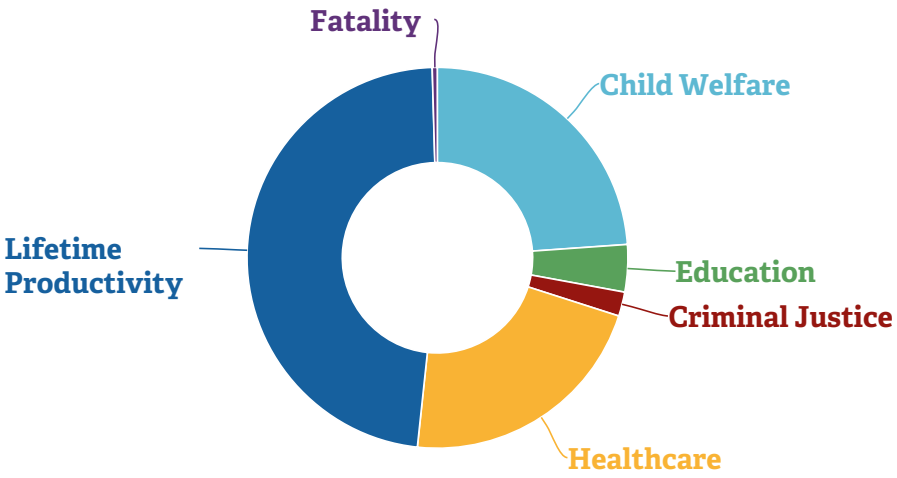
The Economics of Abuse Report:
A Study of San Diego County

Child maltreatment is a persistent problem within San Diego County. Although it is a hidden social ill, its impact is significant. Child maltreatment impacts not just the child, but the family, the community, and society at large. In California, as many as one out of every 23 children is suspected of being maltreated. The impact of maltreatment not only morally degrades our society, it significantly hurts our economy. In fact, the physical, mental, and emotional effects of maltreatment persist long after child maltreatment occurs, and result in ongoing costs to every sector of California.

Child maltreatment is a core underlying factor in many of California's ongoing struggles, such as high rates of school dropout, homelessness, incarceration, and chronic health issues. This report shines a light on this largely ignored issue, with a specific focus in your county, and the negative impact it has on all of us.

The Financial Impacts of Child Abuse

The cumulative financial impact to San Diego County for the **2,857** verified survivors of maltreatment and **3** maltreatment fatalities in 2022 is **$1,290,000,000**. Though these costs are accrued over the course of the victim's life, the community will continue to occur the same cost each year until we are able to reduce and ultimately end child abuse.



CHILD WELFARE - $308,978,605
Victims may require intervention services, foster care, and counseling services.

EDUCATION - $51,842,954
Maltreated children are 77 percent more likely to require special education.

CRIMINAL JUSTICE - $26,464,439
Maltreated children are 59 percent more likely to be arrested as juveniles, and 28 percent more likely to have an adult criminal record.

HEALTHCARE - $281,162,223
Victims may require hospital care, mental health services, and other medical services during childhood, and have a higher incidence of physical and mental health issues throughout adulthood.

LIFETIME PRODUCTIVITY - $619,133,305
Victims are more likely to be unemployed and rely on public assistance which lead to diminished earning potential.

FATALITY - $5,587,693
Accounts for the victims' lost wages and healthcare costs.

This report was created in partnership with BerkeleyHaas Haas School of Business University of California Berkeley and SAFE & SOUND Strengthening Families. Ending Child Abuse.

Protective Factors in San Diego County

Individual Protective Factors

Communities can support vulnerable children and families by fostering the five protective factors. By helping families to enhance their protective factors, they will be better equipped to combat risk factors (history of abuse, isolation, substance abuse, and others) and prevent incidences of child abuse. Research shows that healthy and safe families share these five commonalities:

SOCIAL & EMOTIONAL COMPETENCE OF CHILDREN
Family and child interactions that help children develop the ability to communicate clearly, recognize and regulate their emotions, and establish and maintain relationships.

KNOWLEDGE OF CHILD DEVELOPMENT
Understanding parenting strategies that support physical, cognitive, language, social, and emotional development.

PARENTAL RESILIENCE
Managing stress and functioning well when faced with challenges, adversity, and trauma.

SOCIAL CONNECTIONS
Positive relationships that provide emotional, informational, and spiritual support.

CONCRETE SUPPORT
Access to concrete support and services that address a family's needs and help minimize stress caused by life's challenges.

Community Protective Factors

Strong families and communities whose conditions nurture strong families protect children. Every community has Protective Factors, or characteristics that are linked to lower rates of child maltreatment. Ongoing research from the Center for the Study of Social Policy suggests that the following Community Conditions nurture strong families:

EQUITABLE ACCESS TO ESSENTIAL NEEDS
This includes policies and programs that support equitable access to economic opportunities, family-friendly employment, health care, housing, high-quality childcare, education, and food security. Economic support and high-quality and affordable childcare are two essential needs that have been shown through research to reduce maltreatment.

SOCIAL SUPPORT AND CONNECTION
This means an acknowledgement across community members that parenting is hard and all caregivers can benefit from community support. Cohesive neighborhoods and community institutions like schools, churches, community centers, and family resource centers contribute to building these social connections and reducing maltreatment.

SOCIAL CONTRACT
This represents a collective understanding about what support can be provided by institutions, and what support must come from friends, family, and neighbors. Strong communities promote positive social norms about parenting and provide well-functioning response systems to prevent further harm when maltreatment occurs.

RACIAL AND SOCIAL JUSTICE
This means fostering an anti-racist and equitable social structure. Institutional racism and systemic oppression over generations have prevented many families of color from accessing the other social and economic factors listed here. Initiatives that promote racial equity are critical to promoting Community Protective Factors and mitigating Community Risk Factors.

SUPPORT FOR BUILDING INDIVIDUAL PROTECTIVE FACTORS
In addition to the community conditions listed above, it is important that parents and caregivers have access to resources that will help them strengthen their individual protective factors, including parental resilience, social connections, knowledge of parenting and child development, concrete support in times of need, and the social and emotional competence of children.

Thanks to Safe & Sound and UC Berkeley Haas School of Business for this calculation and for generous funding from Blue Shield of California Foundation, California Department of Social Services–Office of Child Abuse Prevention, Casey Family Programs, County Welfare Directors Association of California, S.H. Cowell Foundation, The Golden Door Foundation, The HAND Foundation, Conrad N. Hilton Foundation, and Zellerbach Family Foundation. To learn more, please visit http://economics.safeandsound.org

SAFE & SOUND
Strengthening Families.
Ending Child Abuse.

330 West Broadway
San Diego, CA 92101
(619) 531-4040

SanDiegoDA.com

OFFICE OF
THE DISTRICT ATTORNEY
COUNTY OF SAN DIEGO

SUMMER STEPHAN
DISTRICT ATTORNEY

DWAIN D. WOODLEY
ASSISTANT DISTRICT ATTORNEY

January 11, 2022

National Children's Alliance
516 C Street NE
Washington, DC 20002
Re: OJJDP Victims of Child Abuse (VOCA) Children's Advocacy Centers National Subgrants Program

Dear National Children's Alliance,

We are writing in support of the Palomar Health Forensic Health Services (PHFHS) grant application to support the expansion of services through their nationally accredited Child Advocacy Center (CAC). This will include such core staffing needs as supportive services for families. PHFHS operates one of only two CACs in our entire county of over 3 million.

Child abuse and neglect are substantial issues in San Diego County. According to County of San Diego Child Welfare Services (CWS) 2020/2021 data, CWS received 36,042 reports of abuse/neglect to their hotline, representing 62,600 children. Of these reports, 19,605 (36,693) were assigned for investigation by CWS.

PHFHS and the San Diego County District Attorney's Office are multi-disciplinary team partners under the San Diego County Child Victim-Witness Protocol with the mission to protect all children, both victims and witnesses who are exposed to any kind of abuse through collaborative multidisciplinary efforts by those in law enforcement, child protection, prosecution, mental health, medical, victim advocacy, Child Advocacy Centers (CACs), and other community providers.

Furthermore, we will soon be launching a North County Family Justice Center – One Safe Place – in Spring 2022 and PHFHS will be a key partner with their CAC and other supportive services for children and families who have experienced abuse and victimization.

This location will have triple the space of the previous location to increase CAC service capacity. Palomar Health will use this funding to expand their core services over a three-year grant cycle (2022 – 2024) to support and maintain the capacity of the CACs ability to meet the community's needs for direct CAC services. Palomar Health will use this funding for evaluation and to hire additional core CAC staff.

PHFHS and the San Diego County District Attorney's Office currently work together toward the mutual goal of providing the maximum assistance available for crime victims in San Diego County. The forensic interviews and exams performed by PHFHS's medical evidentiary examiners, assists in the investigations for child abuse and neglect related crimes.

We highly support the Palomar Health Forensic Health Services' Children's Advocacy Center grant application to expand the provision of core services and are fully committed to assisting in its implementation.

Sincerely,



SUMMER STEPHAN
San Diego County District Attorney

north county Lifeline

June 24, 2022

To Whom it May Concern,

We are writing in support of the Palomar Health Forensic Health Services (PHFHS) grant application for the Program Coordinator services for child/youth that have been impacted by violence in North County San Diego. The Program Coordinator will provide direct services in North County San Diego through their Nationally Accredited Child Advocacy Center (CAC). According to Health and Human Services San Diego County Child Welfare Services (CWS) 2019/2020 data, CWS received 38,653 reports of abuse/neglect to their hotline, representing 68,964 children. Of these reports, 22,270 were assigned for investigation and 3,530 children/youth were receiving services as July 1, 2020. Regionally, 27% of these referrals for allegations of child abuse and neglect were from North County San Diego for a total of 18,821 children/10,033 families. The allegations in these cases were made up of 33% emotional abuse, 30% physical abuse, 21% at risk sibling abused, 18% sexual abuse, 43% general neglect, 1% caretaker absence/incapacity, 2% severe neglect, and 0.4% exploitation.

PHFHS is a multi-disciplinary team partner under the San Diego County Child Victim-Witness Protocol with the mission to protect all children, both victims and witnesses, who are exposed to any kind of abuse through a collaborative multidisciplinary effort by those in law enforcement, child protection, prosecution, mental health, medical, victim advocacy, Child Advocacy Center's (CAC), and other community providers. The CAC will be located in 2022 in the new North County Family Justice Center. This location will have triple the space of the previous location to increase CAC service capacity.

The Palomar Health Foundation will use this funding to allow Palomar Health to hire a Program Coordinator through the CAC to directly serve clients for the North County Camp Hope and Pathways programs. These programs provide evidence based trauma informed services to traumatized youth.

PHFHS and North County Lifeline currently work together toward the mutual goal of providing the maximum assistance available for crime victims in North County San Diego County. This funding will allow for the expansion of a collaborative Camp Hope America and Pathways network in San Diego County. Through the Child Advocacy Center, children in North County will receive continuation services to inspire hope and healing through the CAC at the North County Family Justice Center.

We highly support the Palomar Health Forensic Health Services' Children's Advocacy Center grant application for the Program Coordinator Services and are fully committed to assisting in any way that would benefit its implementation.

Sincerely,



200 Michigan Avenue
Vista, CA 92084
p: 760.726.4900

707 Oceanside Boulevard
Oceanside, CA 92054
p: 760.757.0118

3142 Vista Way, Suite 400
Oceanside, CA 92056
p: 760.842.6201

334 Via Vera Cruz, Suite 152
San Marcos, CA 92078
p: 760.842.6270

www.nclifeline.org

Health Subcommittee

SAN DIEGO COUNTY REGIONAL HUMAN TRAFFICKING
& CSEC ADVISORY COUNCIL

June 21, 2022

To Whom it May Concern,

I am writing in support of the Palomar Health Forensic Health Services (PHFHS) grant application for the Program Coordinator services for child/youth that have been impacted by violence in North County San Diego. The Program Coordinator will provide direct services in North County San Diego through their Nationally Accredited Child Advocacy Center (CAC). According to Health and Human Services San Diego County Child Welfare Services (CWS) 2019/2020 data, CWS received 38,653 reports of abuse/neglect to their hotline, representing 68,964 children. Of these reports, 22,270 were assigned for investigation and 3,530 children/youth were receiving services as July 1, 2020. Regionally, 27% of these referrals for allegations of child abuse and neglect were from North County San Diego for a total of 18,821 children/10,033 families. The allegations in these cases were made up of 33% emotional abuse, 30% physical abuse, 21% at risk sibling abused, 18% sexual abuse, 43% general neglect, 1% caretaker absence/incapacity, 2% severe neglect, and 0.4% exploitation.

PHFHS is a multi-disciplinary team partner under the San Diego County Child Victim-Witness Protocol with the mission to protect all children, both victims and witnesses, who are exposed to any kind of abuse through a collaborative multidisciplinary effort by those in law enforcement, child protection, prosecution, mental health, medical, victim advocacy, Child Advocacy Center's (CAC), and other community providers. The CAC will be located in 2022 in the new North County Family Justice Center. This location will have triple the space of the previous location to increase CAC service capacity.

The Palomar Health Foundation will use this funding to allow Palomar Health to hire a Program Coordinator through the CAC to directly serve clients for the North County Camp Hope and Pathways programs. These programs provide evidence based trauma informed services to traumatized youth.

PHFHS and the Health Subcommittee for the San Diego County Human Trafficking and CSEC Advisory County currently work together toward the mutual goal of providing the maximum assistance available for crime victims in San Diego County. This funding will allow for the expansion of a collaborative Camp Hope America and Pathways network in San Diego County. Through the Child Advocacy Center, children in North County will receive continuation services to inspire hope and healing through the CAC at the North County Family Justice Center.

We highly support the Palomar Health Forensic Health Services' Children's Advocacy Center grant application for the Program Coordinator Services and are fully committed to assisting in any way that would benefit its implementation.

Sincerely,



Amy Sharpe

Chair Health Subcommittee,
San Diego Human Trafficking & CSEC Advisory Council
PO Box 711822, San Diego, CA 92171
Cell 619-252-3635

CRISIS HOUSE
Respond. Connect. Renew.

www.crisishouse.org

June 21, 2022

To Whom It May Concern,

We are writing in support of the Palomar Health Forensic Health Services (PHFHS) grant application for the Program Coordinator services for child/youth that have been impacted by violence in North County San Diego. The Program Coordinator will provide direct services in North County San Diego through their Nationally Accredited Child Advocacy Center (CAC). According to Health and Human Services San Diego County Child Welfare Services (CWS) 2019/2020 data, CWS received 38,653 reports of abuse/neglect to their hotline, representing 68,964 children. Of these reports, 22,270 were assigned for investigation and 3,530 children/youth were receiving services as July 1, 2020. Regionally, 27% of these referrals for allegations of child abuse and neglect were from North County San Diego for a total of 18,821 children/10,033 families. The allegations in these cases were made up of 33% emotional abuse, 30% physical abuse, 21% at risk sibling abused, 18% sexual abuse, 43% general neglect, 1% caretaker absence/incapacity, 2% severe neglect, and 0.4% exploitation.

PHFHS are multi-disciplinary team partners under the San Diego County Child Victim-Witness Protocol with the mission to protect all children, both victims and witnesses, who are exposed to any kind of abuse through a collaborative multidisciplinary effort by those in law enforcement, child protection, prosecution, mental health, medical, victim advocacy, Child Advocacy Center's (CAC), and other community providers. The CAC will be located in 2022 in the new North County Family Justice Center. This location will have triple the space of the previous location to increase CAC service capacity.

The Palomar Health Foundation will use this funding to allow Palomar Health to hire a Program Coordinator through the CAC to directly serve clients for the North County Camp Hope and Pathways programs. These programs provide evidence based trauma informed services to traumatized youth.

PHFHS and Crisis House currently work together toward the mutual goal of providing the maximum assistance available for crime victims in San Diego County. Crisis House operates the Camp Hope and Pathways program serving the southern and eastern regions of the county. This funding will allow for the expansion of a collaborative Camp Hope America and Pathways network in San Diego County. Through the Child Advocacy Center, children in North County will receive continuation services to inspire hope and healing through the CAC at the North County Family Justice Center.

We highly support the Palomar Health Forensic Health Services' Children's Advocacy Center grant application for the Program Coordinator Services and are fully committed to assisting in any way that would benefit its implementation.

Sincerely,

Mary Case, MSW
Executive Director

9550 Cuyamaca Street Suite 101, Santee, CA 92071 P: (619) 444-1194 F: (619) 444-1422

pro kids | first tee
san diego

Dear San Marcos Community Foundation,

I am writing to enthusiastically recommend Pro Kids, First Tee- San Diego as a worthy recipient for the Community Grant. I have witnessed firsthand the impactful work ProKids, First Tee has consistently accomplished.

They are seeking funding to support workshops as part of their Academy in support of their Academy Program. The Academy is an academic and social-emotional enrichment program that focuses on but is not limited to, reading comprehension, learning through play, STEAM lessons, life-skills workshops, and college/career preparation.

The ProKids mission is to challenge underserved youth to excel in life by promoting character development, life skills, and values through education and the game of golf. They focus on these youth and teach them to stand with confidence in their skills and abilities while staying humble and curious in their actions. Established in 1994, ProKids has worked closely with educational partners (elementary schools through college, to ensure at-risk youth have the tools they need to thrive.

An investment in ProKids will provide workshops critical to providing an array of opportunities to San Diego youth and give them access to a wide array of topics such as cooking, art, and science, to name a few, in a supportive environment, all built on a foundation to create a well-balanced and well-rounded child.

I appreciate your consideration of their request and fully endorse their application.

Sincerely,

Jennifer Pillsbury
CEO/Executive Director

Founder
Ernest H. Wright, Sr.

Executive Committee
Mark Andrews
Kenneth Bien
Julie Dillon
Bert Edelstein, Ph.D.
Jack Farnan
Lucy Labruzzo
Roberto Rodriguez
Amy Romaker
Vivian Sayward
Edward Patrick Swan, Jr.
Tony Thornley

Board of Directors
Chip Brewer
Gabriel Carini
Peggy Chapman
Dr. Michael Clar
Harold Lewis, II
Jeff Schmal
Will Speer
George Young

Vision Council
Kim Eggleston
William Fontana
William Hayer
Gary Levine
Steven C. McCracken
Victoria Wright

Title

Pro Kids Golf Academy Inc - Helping Underserved Youth Excel in School and Life – The Oceanside Learning Center Academy

by **Karla Gomez** in **San Marcos Community Foundation**
on behalf of **Pro Kids Golf Academy Inc**
kgomez@prokidsonline.org

03/29/2024

id. 46060813

Original Submission

03/29/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Pro Kids Golf Academy Inc - Helping Underserved Youth Excel in School and Life – The Oceanside Learning Center Academy
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Helping Underserved Youth Excel in School and Life – The Oceanside Learning Center Academy
Project Start Date	1/1/2024
Project End Date	12/31/2024
Date by Which Funds Will Be Expended:	12/31/2024
Total Number of People Served by this Project	85.0
Total Number of People Served by this Project in San Marcos Only	85.0

Grant Amount Requested	10000.0
	Organization Details
Organization Name	Pro Kids Golf Academy Inc
Organization Street Address	4085 52nd Street
Organization City	San Diego
Organization State	CA
Organization Zip Code	92105
Organization Website	https://thefirstteesandiego.org/
Organization's EIN	33-0617741 200 Pro Kids, First Tee - San Diego c7ca9675-d35e-41c5-86f8-8d5738cf0f4a 4085 52nd Street San Diego CA 92105 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-11-13T00:00:00 2023-12-04T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2023-11-13T00:00:00 1995 02
	Contact Information
Contact First Name	Jennifer
Contact Last Name	Pillsbury
Contact Title	Chief Executive Officer
Contact Phone	+16195827884
Contact Email	jpillsbury@prokidsonline.org
	Project Details

Briefly describe your request for funds.	Pro Kids believes that everyone deserves the opportunity to excel in life. We teach youth to stand with confidence while staying humble and curious in their actions. We want to be sure our youth participants are graduating high school, with the tools necessary to excel. One of our core programs is The Academy. Our Oceanside Learning Academy is an academic and social-emotional enrichment program that focuses on, but is not limited to, reading comprehension, learning through play, STEAM lessons, life-skills workshops, and college/career preparation. Through the game of golf, this program provides afterschool support year-round to underserved communities where kids not only struggle with college readiness but are actively exposed to gangs, drugs, and dangerous circumstances that can dictate the course of their future. To quote one of our students, "If Pro Kids wasn't here, I'd jump the fence so I could still play golf". Pro Kids allows kids to discover who they want to be in a safe and supportive environment.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Pro Kids participants live in largely under-resourced communities where 72% of the population is non-White/Caucasian, and the median income is $50,000. These low-income communities are full of incredibly rich cultural experiences and backgrounds. We prioritize underserved neighborhoods and Title 1 schools for our community outreach programs to expose more diverse populations to the game of golf. Youth participants live across San Diego but live primarily in North County, Central, South Bay, and East County. Our implementation strategies include but are not limited to, reaching out to Title 1 schools to talk about our programs to gain student participation, increase overall golf and life skills through private and group instruction, provide tutoring, mentoring, and interactive workshops year-round to elementary, middle, and high schools students, and provide scholarships and career support services to Pro Kids participants. The Academy will provide academic and social-emotional enrichment programs to 210 Oceanside youth that focuses on reading comprehension, learning through play, STEAM lessons, life-skills workshops, and college/career preparation for at-risk, underserved children. We use the introduction to the game of golf as the catalyst to learning, mentoring, tutoring, and overall educational success.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Pro Kids has steady partnerships with the CSUSM as well as El Camino High School. Pro Kids also partners 11 additional colleges and universities for high school youth site visits.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	N/A
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	The mission of Pro Kids, First Tee - San Diego is to challenge underserved youth to excel in life by promoting character development, life skills, and values through education and the game of golf. Our programs include: - Golf & Life Skills Program- Introductory to advanced afterschool golf classes taught by PGA-certified golf professionals. These classes introduce and build upon learned golf skills while teaching sportsmanship, integrity, discipline, and confidence, to name a few. - The Academy- An academic and social-emotional enrichment program that focuses on, but is not limited to, reading comprehension, learning through play, STEAM lessons, life-skills workshops, and college/career preparation. - Scholarship Program- The Scholarship Program has awarded over $2.9 million to more than 290 member scholars to support their higher education journey since inception. Last fiscal year, Pro Kids through all of our programs: - Served 286 youth through our Academic Learning Center - Served 692 youth through our Golf Academy - Provided 45 scholarships - Held 88 tutoring workshops No other organization in our region offers the programs and services that Pro Kids provides to low-income youth. We are unique in our efforts and help ensure that all students have access to golf opportunities, academic support, mentorship connections, and the tools to dream big. Our programs include: - Golf & Life Skills Program- Introductory to advanced afterschool golf

classes taught by PGA-certified golf professionals. These classes introduce and build upon learned golf skills while teaching sportsmanship, integrity, discipline, and confidence, to name a few.
- The Academy- An academic and social-emotional enrichment program that focuses on, but is not limited to, reading comprehension, learning through play, STEAM lessons, life-skills workshops, and college/career preparation.
- Scholarship Program- The Scholarship Program has awarded over $2.9 million to more than 290 member scholars to support their higher education journey since inception.

Averi

We are excited to announce Averi T. as the January 2024 Oceanside Member of the Month! As a newer member, Averi had no problem meeting the expectations of the program, making friends, and standing out as a remarkable addition to the Elementary Room. Averi exhibits a quiet leadership that naturally garners the respect of her classmates. During the construction of the Oceanside Elementary Room's Lunar New Year dragon, many came to Averi as an impromptu Project Manager, asking her opinion and taking her suggestions to complete the project. With respect to her honest and reliable opinions, and with her sophisticated sense of style and design shown in her work at Pro Kids, Averi showcases maturity and confidence beyond her 9 years of age. Averi's self-assuredness is something her peers can strive for, and it will most certainly lead her to more success in the future. Congratulations!

Margaret

Margaret has been a Pro Kids member since she was 10 years old. Now as a high school senior, Margaret exemplifies our Pro Kids values! Margaret is currently very busy applying to colleges, and although it is still very early in the process, she has already been accepted into 3 universities! Aside from excelling in school Margaret leads her church choir, works as a tutor, and plays the piano. Margaret is a constant presence at Pro Kids and is always willing to lend a hand.

Please upload any community letters or media in support of this project.

2023-PK-IMPACT-REPORT.pdf

Please upload the annual operating budget for your organization.

Pro_Kids_Approved_2024_Org_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

Pro_Kids_Golf_Academy_Audited_Financials_12.31.2022.pdf

Please attach the first two pages of your Federal 990.

PRO_KIDS_GOLF_ACADEMY_990_-_12.31.22_-_Pages_1_and_2_final.pdf

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Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Endorsement_Letter_Final.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	221473.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	The above funders provide support for all of our programs and are not earmarked specifically for Oceanside. Partial funding will help us to reach a portion of the Oceanside Academy youth projected.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Dues & Subscriptions	*$420.00*	
Salary and Wages - Oceanside	201218	
Meals & Entertainment	900	
Postage & Supplies	$70.00	
Program Supplies, Program Equipment, Educational Materials and Recognition & Gifts	$5,360.00	
Girls Mentoring Committee, All Stars, Field Trips, Workshops, and Camps	$6,655.00	
Leadership	$250.00	
Internships	$3,500.00	
YE Awards & Recognition	$800.00	
YE Holiday Party	$500.00	
Family Activities	$1,800.00	
Total budget for this PROJECT:	221473	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Callaway Golf Foundation	1,050,000.00	C - part of 5-year grant
Additional Funding Source 2	Century Club of San Diego	85,250.00	C
Additional Funding Source 3	Rolf Benirschke Legacy Invitational	55,000.00	C
Additional Funding Source 4	Jack in the Box Foundation	25,000.00	C
Additional Funding Source 5	Judith Campbell Educational Foundation	45,000.00	C
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

	2024 Budget Approved
OPERATING INCOME (Cash)	
Contributions	
4010-Individual Contributions	$ 200,000
4020-Memorial Gifts	$ 2,000
4030-Donor Directed Foundation	$ 30,000
4040-Naming	$ 14,000
4050-Corporate Matching Gifts	$ 10,000
4060-Corporate Donations	$ 355,000
4070-In-Kind Gifts	$ -
7080-Donated Items	$ -
7090-Pledge Discount	$ -
4110-Grants	$ 635,000
4120-Scholarship Fund	$ 185,000
4130-Government	$ 30,000
	$ 1,461,000
Special Events	
4210-Celebrates	$ 800,000
4220-Other Events	$ 15,000
4230-Pro Kids Golf Tournament	$ 450,000
4240-Farmers Insurance Open	$ 25,000
4250-Other Tournaments	$ -
4260-PK WGT	$ 25,000
	$ 1,315,000
Business Income	
4310-Membership	$ 485,000
4320-Camps & Clinics	$ 23,000
4330-Member Discounts	$ (343,500)
4410-Greens Fees	$ 555,000
4420-Youth on Course	$ 4,775
4430-ACE Fund	$ -
4440-Groupon	$ -
4450-Food & Beverage	$ -
4460-Merchandise	$ -
4470-Discounts	$ -
4480-Over/Short	$ -
4510-Rent	$ -
	$ 724,275
TOTAL OPERATING INCOME	**$ 3,500,275**
Investment & Other Income	
4520-Interest & Cash Back	$ -

4530-Gain (Loss) on Sales of Assets	$	-
4610-Dividends & Interest	$	-
4620-Unrealized Investment Income	$	-
Total Investment & Other Income	**$**	**-**

EXPENSES (Accrual)

Employee Comp

6010-Wages	$	1,694,369
6020-Employee Recognition	$	2,000
6030-Payroll Taxes	$	186,381
6040-Employee Benefit	$	98,400
6050-403 (b)	$	24,000
6110-Membership Dues	$	4,150
6115-Uniforms	$	1,500
6120-Mileage	$	3,900
6125-Cell Phones	$	5,760
6130-Professional Training	$	4,850
6135-Professional Travel	$	-
6210-Americorps	$	-
6215-Contractors	$	-
6220-Temp Services	$	-
6225-Payroll Processing Fees	$	43,000
6230-Job Posting	$	-
6235-Staff Screening	$	1,230
6240-Workers Compensation	$	44,600
4245-Unemployment	$	6,000
4250-PTO	$	-
Total Employee Comp	**$**	**2,120,140**

General

Marketing

6310-Advertising & PR	$	5,000
6320-Donor Premiums	$	1,500
6330-Photography & Video	$	2,500
6340-Printing & Reproduction	$	9,000
6630-Professional Fundraising Services	$	64,400
6360-Uncollectable Pledges	$	-
Total Marketing	***$***	***82,400***

Administration

6410-CC Processing	$	28,700
6415-Dues & Subscriptions	$	3,490
6420-Finance Charges & Bank Fees	$	955
6425-Insurance	$	97,920

6430-Interest	$	-
6435-Licenses, Permits & Certificates	$	2,100
6440-Meals & Entertainment	$	14,750
6445-Postages & Supplies	$	8,390
6450-Recognition & Gifts	$	5,580
6455-Property Taxes	$	75
6510-Computer Hardware	$	3,500
6520-Computer SaaS	$	28,050
6530-Computer Supplies	$	400
6540-IT Support	$	38,400
6550-Website	$	-
6610-Accounting	$	19,000
6620-Consulting	$	30,720
6630-Legal	$	-
6710-Rent	$	8,500
Total Administration	***$***	***290,530***

Pro Shop		
6810-Food & Beverage	$	11,250
6820-Merchandise	$	27,750
6830-Vendor Discounts	$	-
6840-Inventory Cost Variance	$	-
6850-Pro Shop Advertising	$	600
6860-Pro Shop Supplies	$	2,100
Total Pro Shop	***$***	***41,700***

Special Events		
6910-Celebrates	$	180,000
6920-Donor Events	$	1,000
6930-Other Events	$	4,000
6940-PK Golf Tournament	$	50,000
6950-Other Tournaments	$	3,000
6960-Farmers	$	-
6970-PK WGT	$	6,000
Total Special Events	***$***	***244,000***

Vehicle		
7010-Vehicle R&M	$	4,500
7020-Gas	$	7,850
Total Vehicle	***$***	***12,350***

Total General	**$**	**670,980**

Facility

Clubhouse		
7110-Clubhouse Supplies	$	7,200
7120-Clubhouse R&M	$	6,600
7130-Furnishings	$	900
7140-Janitorial	$	18,900
7150-Elevator R&M	$	3,920
7160-Internet & Telephone	$	17,100
7170-Office Equipment	$	13,920
Total Clubhouse	***$***	***68,540***
Course		
7210-Irrigation	$	12,000
7220-Landscape R&M	$	9,600
7230-Maintenance Materials	$	55,000
7240-Pesticides	$	25,200
7250-Pond Maintenance	$	15,000
7260-Tree Trimming	$	17,500
7270-Outsourced Services	$	132,240
7280-Storage Shed Rent	$	2,460
Total Course	***$***	***269,000***
Equipment		
7310-Equipment R&M	$	9,600
7320-Fuel	$	10,000
7330-Equipment Leases	$	-
7340-Equipment Rental	$	1,500
7350-Equipment Purchases	$	5,000
Total Equipment	***$***	***26,100***
Utilities		
7410-Electric	$	37,300
7420-Water	$	40,750
7430-Waste Disposal	$	11,280
7440-Security	$	3,270
Total Utilities	***$***	***92,600***
Total Facilities	**$**	**456,240**
Programming		
Golf		
8010-Junior Golf Membership	$	960
8020-PGA Junior Golf	$	-
8030-Golf Clinics	$	-
8040-Golf Outings	$	1,400

8050-Golf & Fitness Equipment	$	2,750
8060-EOM Tournaments	$	2,400
8070-First Tee Events	$	1,000
8080-Monterey Trip	$	-
Total Golf	***$***	***8,510***
Programs		
8110-Program Supplies	$	10,450
8120-Program Equipment	$	1,600
8130-Educational Materials	$	1,000
8210-Boys Mentoring Committee	$	-
8220-Girls Mentoring Committee	$	275
8230-All Stars	$	180
8310-Field Trips	$	4,950
8320-Workshops	$	5,450
8330-Camps	$	11,400
8410-Onsite College	$	5,000
8420-Offsite College	$	11,800
8430-Scholarships Awarded	$	175,000
8440-Scholarship Expenses	$	200
8510-Leadership	$	250
8520-Internships	$	8,500
8530-Other Plus Programs	$	-
8610-YE General	$	-
8620-YE Awards & Recognition	$	2,000
8630-YE Holiday Party	$	2,300
8710-Adult Communication	$	-
8720-Family Activities	$	2,800
Total Programs	***$***	***243,155***
Total Programming	**$**	**251,665**
TOTAL EMPLOYEE COMP	***$***	***2,120,140***
TOTAL OTHER	***$***	***1,378,885***
TOTAL EXPENSES	**$**	**3,499,025**
NET OPERATING INCOME	**$**	**1,250**
Depreciation & Investment		
9010-Depreciation Expense	$	-
9020-Investment Fees	$	26,000

Total Depreciation & Investment	***$***	***26,000***

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 1872135

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning and ending

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

C Name of organization
PRO KIDS GOLF ACADEMY, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
4085 52ND STREET

City or town, state or province, country, and ZIP or foreign postal code
SAN DIEGO, CA 92105

F Name and address of principal officer: CHRISTOPHER BOOTH
SAME AS C ABOVE

D Employer identification number
33-0617741

E Telephone number
(619) 582-7884

G Gross receipts $ 4,033,254.

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.THEFIRSTTEESANDIEGO.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1994 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO CHALLENGE UNDERSERVED YOUTH TO EXCEL IN LIFE THROUGH EDUCATION AND THE GAME OF GOLF.

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	24
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	24
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	36
6	Total number of volunteers (estimate if necessary)	6	69
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	435,695.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,643,222.	2,085,158.
9	Program service revenue (Part VIII, line 2g)	633,070.	704,517.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	113,898.	35,661.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-69,998.	525,958.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,320,192.	3,351,294.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	133,383.	147,969.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,744,869.	1,773,629.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 85,615.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,205,685.	1,280,944.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,083,937.	3,202,542.
19	Revenue less expenses. Subtract line 18 from line 12	236,255.	148,752.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	9,302,446.	9,057,316.
21	Total liabilities (Part X, line 26)	223,288.	389,572.
22	Net assets or fund balances. Subtract line 21 from line 20	9,079,158.	8,667,744.

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

CHRISTOPHER BOOTH, TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
RICHARD HOTZ		09/22/23	☐	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 ☒ 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:
TO USE THE GAME OF GOLF AND THE CLASSROOMS IN OUR CLUBHOUSE TO ATTRACT KIDS TO A LEARNING ENVIRONMENT AND LEARN A GAME THAT WILL HELP DEVELOP CHARACTER AS THEY GROW UP.

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 $ 1,335,045. including grants of $) (Revenue $)
KIDS PARTICIPATE IN EDUCATIONAL ACTIVITIES INCLUDING HOMEWORK HELP, INDIVIDUAL TUTORING, VOCATIONAL AND CULTURAL FIELD TRIPS, AND SAT PREPARATION.

4b (Code:) (Expenses $ 1,377,778. including grants of $) (Revenue $ 232,936.)
KIDS ARE PROVIDED GOLF INSTRUCTION COUPLED WITH A LIFE SKILLS CURRICULUM THAT INTERGRATES CORE VALUES SUCH AS INTEGRITY AND RESPECT WITH LIFE SKILLS SUCH AS INTERPERSONAL COMMUNICATION AND SELF DISCIPLINE. THEY HAVE ACCESS TO A PUBLIC GOLF COURSE, WHICH IS MAINTAINED BY THE ORGANIZATION FOR THE USE OF THE COMMUNITY.

4c (Code:) (Expenses $ 147,969. including grants of $ 147,969.) (Revenue $)
COLLEGE SCHOLARSHIPS

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

4e Total program service expenses 2,860,792.

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS | THE FIRST TEE OF SAN DIEGO
FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

PRO KIDS GOLF ACADEMY, INC.

		Pages
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II	Independent auditor's report	2 - 3
III	Statements of financial position	4
IV	Statements of activities and changes in net assets	5
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VII	Notes to the financial statements	9 - 22

CONSIDINE CONSIDINE
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Pro Kids Golf Academy, Inc.
dba Pro Kids | The First Tee of San Diego

Opinion

We have audited the accompanying financial statements of Pro Kids Golf Academy, Inc. dba Pro Kids | The First Tee of San Diego (a California non-profit corporation), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pro Kids Golf Academy, Inc. dba Pro Kids | The First Tee of San Diego as of December 31, 2022 and 2021, and the results of its operations 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section or our report. We are required to be independent of Pro Kids Golf Academy, Inc. dba Pro Kids | The First Tee of San Diego 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 Pro Kids Golf Academy, Inc. dba Pro Kids | The First Tee of San Diego's ability to continue as a going concern within 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 is not absolute

assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted 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 Pro Kids Golf Academy, Inc. dba Pro Kids | The First Tee of San Diego'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate that raise substantial doubt about Pro Kids Golf Academy, Inc. dba Pro Kids | The First Tee of San Diego'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.

Considine & Considine

CONSIDINE & CONSIDINE
An accountancy corporation

May 8, 2023

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS | THE FIRST TEE OF SAN DIEGO
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash	$ 1,577,634	$ 1,316,781
Receivables (note 3)	127,252	56,938
Inventory	10,158	7,474
Prepaid expenses	21,278	73,485
	1,736,322	1,454,678
PROPERTY AND EQUIPMENT (note 4)	4,385,636	4,645,199
OTHER ASSETS		
Investments (note 6)	2,718,230	3,202,569
Right of use assets (note 8)	217,128	-
	2,935,358	3,202,569
TOTAL ASSETS	9,057,316	9,302,446
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	140,695	146,684
Unearned revenue	29,097	76,604
Lease liability - current (note 8)	19,344	-
	189,136	223,288
LONG-TERM LIABILITIES		
Lease liability (note 8)	200,436	-
TOTAL LIABILITIES	389,572	223,288
NET ASSETS (note 10)		
Without donor restrictions	8,171,789	8,579,832
With donor restrictions	495,955	499,326
	8,667,744	9,079,158
TOTAL LIABILITIES AND NET ASSETS	$ 9,057,316	$ 9,302,446

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS | THE FIRST TEE OF SAN DIEGO
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
REVENUE WITHOUT DONOR RESTRICTIONS		
Donations	$ 1,256,214	$ 1,201,106
Golf course	494,642	488,245
Other income (note 13)	215,732	397,149
Investment return	(528,924)	218,118
In-kind donations	19,336	73,384
	1,457,000	2,378,002
Special events, net (note 12)		
Special events revenue	1,473,168	980,772
Direct benefits to donors	(96,050)	(76,850)
	1,377,118	903,922
NET ASSETS RELEASED FROM RESTRICTION		
Restriction satisfied by payments	129,576	4,514
TOTAL REVENUE WITHOUT DONOR RESTRICTIONS	2,963,694	3,286,438
OPERATING EXPENSES		
Program services	2,860,792	2,586,273
Management and general	234,080	224,817
Development	276,865	292,428
	3,371,737	3,103,517
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(408,043)	182,921
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS		
Donations	149,698	189,576
Investment return	(23,493)	513
Net assets released from restrictions	(129,576)	(4,514)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	(3,371)	185,575
TOTAL CHANGE IN NET ASSETS	(411,414)	368,496
NET ASSETS, BEGINNING	9,079,158	8,710,662
NET ASSETS, ENDING	$ 8,667,744	$ 9,079,158

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS | THE FIRST TEE OF SAN DIEGO
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	DEVELOPMENT	TOTAL
EXPENSES				
Auto	$ 12,127	$ -	$ -	$ 12,127
Facility and equipment maintenance	320,310	9,736	9,736	339,782
Food and beverage	-	-	22,768	22,768
Insurance	55,900	6,988	6,988	69,875
Marketing	-	-	3,468	3,468
Office and administrative	40,496	36,801	12,710	90,007
Outside services	63,061	45,367	48,062	156,490
Personnel	1,549,638	70,330	153,661	1,773,629
Production	191,898	-	71,421	263,319
Professional development	11,013	-	-	11,013
Professional services	-	18,500	-	18,500
Rent	10,800	-	-	10,800
Scholarships	147,969	-	-	147,969
Supplies	68,040	1,882	1,190	71,112
Training and education	4,065	-	-	4,065
Travel and meals	22,227	1,811	246	24,284
Utilities and telephone	85,266	10,658	10,658	106,583
Youth events	21,926	-	-	21,926
TOTAL EXPENSES BEFORE DEPRECIATION	2,604,736	202,073	340,908	3,147,716
Depreciation	256,057	32,007	32,007	320,071
TOTAL EXPENSES	2,860,792	234,080	372,915	3,467,787
Less: Direct benefits to donors at special events included in revenue	-	-	(96,050)	(96,050)
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	$ 2,860,792	$ 234,080	$ 276,865	$ 3,371,737

See accompanying notes

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS | THE FIRST TEE OF SAN DIEGO
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2021

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	DEVELOPMENT	TOTAL
EXPENSES				
Auto	$ 8,054	$ -	$ -	$ 8,054
Facility and equipment maintenance	253,074	7,693	7,693	268,459
Food and beverage	-	-	21,950	21,950
Insurance	62,981	7,873	7,873	78,726
Interest	1,532	-	-	1,532
Marketing	-	-	4,002	4,002
Office and administrative	36,218	32,914	11,368	80,500
Outside services	59,776	43,004	45,558	148,338
Personnel	1,524,510	69,189	151,169	1,744,869
Production	41,866	-	74,710	116,576
Professional development	23,217	-	-	23,217
Professional services	-	18,000	-	18,000
Rent	6,853	-	-	6,853
Scholarships	133,383	-	-	133,383
Supplies	56,762	1,570	993	59,324
Training and education	3,514	-	-	3,514
Travel and meals	8,686	708	96	9,490
Utilities and telephone	86,394	10,799	10,799	107,993
Youth events	14,912	-	-	14,912
TOTAL EXPENSES BEFORE DEPRECIATION	2,321,733	191,749	336,210	2,849,692
Depreciation	264,540	33,068	33,068	330,675
TOTAL EXPENSES	2,586,273	224,817	369,278	3,180,367
Less: Direct benefits to donors at special events included in revenue	-	-	(76,850)	(76,850)
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	$ 2,586,273	$ 224,817	$ 292,428	$ 3,103,517

See accompanying notes

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS | THE FIRST TEE OF SAN DIEGO
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
CASH FLOWS PROVIDED BY OPERATING ACTIVITIES		
Change in net assets	$ (411,414)	$ 368,496
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES		
Operating lease amortization	2,652	-
Depreciation	320,071	330,675
Unrealized gain/(loss) on investments	560,166	(189,771)
Income from loan forgiveness	-	(246,404)
Change in operating assets and liabilities:		
Receivables	(70,314)	2,100,000
Inventory	(2,684)	(1,799)
Prepaid expenses	52,207	(11,034)
Accounts payable and accrued expenses	(5,989)	9,584
Unearned revenue	(47,507)	(3,512)
	808,602	1,987,739
NET CASH PROVIDED BY OPERATING ACTIVITIES	397,188	2,356,235
CASH FLOWS USED BY INVESTING ACTIVITIES		
Proceeds on sales of investments	401,510	339,696
Acquisitions of investments	(477,337)	(2,415,065)
Acquisitions of property and equipment	(60,508)	(91,349)
NET CASH USED BY INVESTING ACTIVITIES	(136,335)	(2,166,718)
CASH FLOWS PROVIDED BY FINANCING ACTIVITIES		
Proceeds received from note payable	-	246,404
NET CHANGE IN CASH	260,853	435,921
CASH, BEGINNING OF YEAR	1,316,781	880,860
CASH, END OF YEAR	$ 1,577,634	$ 1,316,781

See accompanying notes

NOTE 1 THE ORGANIZATION

Pro Kids Golf Academy, Inc. dba Pro Kids | The First Tee of San Diego (the "Organization") is a non-profit corporation and a leader in youth development programming. The Organization operates year-round with programming 6 days a week for youth beginning at age 7 through high school. The Organization's signature golf and life skills program couples on-course coaching with a curriculum that seamlessly integrates instruction in life skills (i.e. proper introductions, handling frustration, resiliency, etc.) and core values (i.e. honesty, respect, sportsmanship, etc.). In addition to this golf and life skills instruction delivered by PGA members and apprentices, the Organization's Learning Center educators provide critical academic support and personal development opportunities that support and reinforce the activities and efforts of City Heights and Oceanside schools. Both on and off the course, the Organization exposes kids to positive opportunities after high school and equips them to become leaders in the community. A cornerstone of the Organization's program is the Pro Kids scholarship; since 1999, the Organization has awarded over $2.9 million to more than 292 scholars as of December 31, 2022, most of whom are the first in their families to pursue higher education. Boys and girls program participants are offered mentorship by volunteer leaders from San Diego's business community.

The Organization formally began offering academic support to kids with the construction of its first, state of the art, Learning Center in 2001. Building upon this longstanding commitment to advance education, the Pro Kids Academy was launched in the fall of 2015 to help underserved kids close the experience gap and develop the necessary core competencies to navigate the complex journey to college and ultimately career success. This is achieved by integrating existing golf and life skills programming with relevant curriculum in the areas of science, technology, engineering, and mathematics.

The Organization partnered with Feeding San Diego in the winter of 2018 as an Adult Care Food Program and Summer Food Service Program distribution site and has since provided over 128,000 free meals to youth facing hunger throughout San Diego County. In 2020 the Organization partnered with subject matter experts to offer additional programing in financial literacy and science related to golf and life skills.

The Organization was incorporated as a 501(c)(3), not for profit organization in 1994. A small group of influential sports and business leaders partnered with the City of San Diego to provide underserved youth positive recreational activities and with an aim to increase minority participation in junior golf programs. Currently, the Organization partners with city and county schools in San Diego and Oceanside, providing physical education classes, serving as a resource for local high school golf teams, offering PGA Junior League golf competition, and acting as a centralized equipment donation program for the San Diego County region. The Organization operates and maintains the Colina Park public golf course and program facility in San Diego and a program facility in Oceanside.

The Organization consists of the following activities and funding sources:

1) General activities funded by general unrestricted donations.
2) Special activities funded by restricted donations and grants.
3) Sale of merchandise and green fees.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The accompanying financial statements are prepared using the accrual method of accounting in conformity with generally accepted accounting principles (GAAP) in the United States.

Estimates - The preparation of financial statements in conformity with GAAP requires the Organization to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results may differ from those 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 require that net assets, support, revenue and gains, expenses and losses be classified as with donor restrictions and without donor restrictions.

Net assets without donor restrictions - Consists of assets which are fully available, at the discretion of management and the Board of Directors, for the Organization to utilize in any of its programs or supporting services. Net assets without donor restrictions also include amounts designated for certain purposes by the Board of Directors.

Net assets with donor restrictions - These net assets consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds. These nets assets also include amounts that are restricted by donors that neither expire by the passage of time nor can be fulfilled or removed by actions of the Organization.

Cash and cash equivalents - The Organization considers financial instruments with a fixed maturity date of less than three months to be cash equivalents. The Organization maintains three checking accounts at a national bank and six cash accounts at a national investment firm. At various times, cash balances may exceed federally insured deposit limits (FDIC). As of December 31, 2022 and 2021, the Organization exceeded this limit by approximately $788,070 and $482,088, respectively. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

Receivables - Receivables include pledges receivable which consist of donor promises to give and reimbursement grants. It is the Organization's policy to charge off uncollectible pledges receivable when management determines the pledge will not be collected. As of December 31, 2022 and 2021, no pledges are considered uncollectible.

Inventory - The Organization values its inventory at the lower of cost or net realizable value and uses the last-in first-out method. Inventory consists of merchandise held in the Pro Shop at the Colina Park facility.

Property and equipment - Property, building and leasehold improvements are stated at cost. Major renewals and improvements are capitalized and charged to expense through depreciation expense. Repairs and maintenance are charged to expense as incurred. Depreciation is provided on a straight line basis over the estimated useful lives of the depreciable assets of 3 to 39 years. Golf course land improvements are carried at cost and are not subject to depreciation.

Impairment of property and equipment - The Organization reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amounts of an asset to the future net undiscounted cash flows expected to be generated by the asset. If the asset is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of the asset exceeds the fair value of such property. There were no impairment losses recognized for the years ended December 31, 2022 and 2021.

Leases - The Organization categorizes leases with contractual terms longer than twelve months as either operating or finance. Finance leases are generally those leases that allow the Organization to substantially utilize or pay for the entire asset over its estimated life. Assets acquired under finance leases are recorded in property and equipment. All other leases are categorized as operating leases. The Organization had no finance leases at December 31, 2022 and 2021.

Lease liabilities are recognized as the present value of the fixed lease payments. Lease assets are recognized based on the initial present value of the fixed lease payments upon lease commencement. Costs associated with operating lease assets are recognized on a straight-line basis with operating expenses over the term of the lease.

Investments - Investments are carried at fair market value. Income on investments are recognized as revenue in the period it is earned, and realized and unrealized gains and losses are recognized as changes in net assets in the accounting period in which they occur.

Unearned revenue - Rounds of golf can be purchased in advance at the Colina Park Pro Shop. Revenue is not recognized until the player redeems their purchase by playing the rounds of golf. The balance in unearned revenue represents the outstanding rounds of golf that have been purchased but not yet redeemed.

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

Revenue recognition - The financial statements of the Organization are presented on the accrual method of accounting. Under this method of accounting, revenues are recognized when earned or a donor makes a promise to give that is, in substance, unconditional. Revenue from cost reimbursement of grants is generally recorded when the costs are billed to the granting agency.

The Organization follows FASB Accounting Standards Codification (“ASC”) Topic 606 (“ASC 606”) Revenue from Contracts with Customers, which provides guidance for revenue recognition. This ASC’s core principle requires an organization to recognize revenue when it transfers promised goods or services to customers in an amount that reflects consideration to which the organization expects to be entitled in exchange for those goods and services. The standard also clarifies the principal versus agent considerations. Providing the evaluation must focus on whether the entity has control of the goods or services before they are transferred to the customer.

Donor-imposed restrictions - All contributions are considered to be without donor restrictions unless specifically restricted by donor. Amounts received designated for future periods or restricted by the

donor for specific purpose are reported as with donor restrictions, increasing that net asset class. Gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. However, if a restriction is fulfilled in the same fiscal period in which the contribution is received, the support is reported as without donor restrictions.

Investment income that is limited to specific uses by donor restrictions is reported as increases in net assets with donor restrictions until the restriction is fulfilled.

In-kind goods and services - The Organization records donated goods with a fair value of $2,000 or more. In addition, the Organization recognizes the value of donated services by recording the donations at fair value. The fair value of donated goods has been measured on a nonrecurring basis using quoted prices for similar financial statement elements in inactive markets (level 2 inputs). All donated services recognized create a non-financial asset or required specialized skills that would have been purchased if not donated. In-kind donations for the years ended December 31, 2022 and 2021, were approximately $19,300 and $122,500, respectively. All in-kind donations in 2022 were recorded as revenue and expense. Of the total donations in 2021, two assets totaling $49,896 were capitalized and the remaining $72,685 was recorded as revenue and expense.

Functional allocation of expenses - The Organization allocates its expenses on a functional basis among its program and support services. Directly identifiable expenses are charged to program and supporting services. There are certain categories of expenses that are attributable to more than one program or supporting function and require allocation on a reasonable basis. Personnel and professional services expenses are allocated on the basis of estimated time spent. Utilities and telephone expenses are allocated on the basis of square footage. Facility and maintenance, travel and meals, insurance, office and administrative, professional development and depreciation expenses are allocated on the basis of estimated usage.

Income taxes - The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law, and contributions to it are tax deductible within the limitations prescribed by the Code.

The Organization follows accounting standards which provide the accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax position and believes that all of the positions taken in its exempt organization tax returns are more likely than not to be sustained upon examination. As of December 31, 2022 and 2021, the Organization had no accrued interest or penalties related to uncertain tax positions.

Recent accounting pronouncements

In February 2016, 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 consolidated balance sheets 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 consolidated financial statements.

The Organization adopted the guidance effective January 1, 2022 by recognizing and measuring leases at the adoption date and cumulative effect of initially applying the guidance recognized at the date of initial application and as a result did not restate the prior periods presented in the financial statements. The Organization elected certain practical expedients permitted under the transitional guidance, including retaining historical lease classification, evaluating whether any expired contracts are or contain leases, and not applying hindsight in determining the lease term. Lastly the Organization elected the short-term lease exception for all classes of assets, and therefore does not apply the recognition requirements for leases of 12 months or less.

In September 2020, the FASB issued ASU 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958). ASU 2002-07 improves transparency in the reporting of contributed nonfinancial assets, also known as gifts in-kind, for not-for-profit entities. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contribution of cash or other financial assets, along with expanded disclosure requirements. This standard is applied on a retrospective basis. The adoption had no effect on the 2022 financial statements. The Organization adopted Topic 958 as of January 1, 2022.

NOTE 3 RECEIVABLES

For the year ended December 31, 2022 and 2021, receivables consisted of donations receivable of approximately $127,300 and $56,900. These are stated at outstanding balances, less any allowance for doubtful accounts and are expected to be collected within one year of the date of the statements of financial position. The Organization provides for losses on receivables using the allowance method. The allowance is based on experience. It is the Organization's policy to charge off uncollectible receivables when management determines the receivable will not be collected. For the year ended December 31, 2022 and 2021, management did not write off any receivables.

NOTE 4 PROPERTY AND EQUIPMENT

Major categories of property and equipment are summarized as follows:

	2022	2021
Colina Park:		
Leasehold improvements	$ 4,268,156	$ 4,231,173
Golf course equipment	506,518	498,227
Program furniture, fixtures and equipment	316,150	316,475
Vehicles	102,630	127,950
	5,193,454	5,173,825
Oceanside:		
Leasehold improvements	2,774,902	2,772,669
Program furniture, fixtures, and equipment	94,053	92,766
Vehicles	65,215	65,215
	2,934,170	2,930,650
	8,127,624	8,104,475
Less accumulated depreciation	(3,741,988)	(3,459,276)
	$ 4,385,636	$ 4,645,199

Depreciation expense was $320,071 and $330,675 for the years ended December 31, 2022 and 2021, respectively.

NOTE 5 FAIR VALUE MEASUREMENT

The Organization follows the method of fair value measurements 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.

The investments in mutual funds, exchange traded funds and exchange traded notes are valued at market prices in active markets and have readily determinable fair values. These assets are classified as level 1.

The investments in corporate bond funds are valued at market prices in inactive markets. These are classified as level 2.

Financial assets carried at fair value and measured on a recurring basis at December 31, 2022 are classified below in one of the three levels described above:

	Level 1	Level 2	Level 3	Total
Assets				
Exchange traded funds	$ 2,379,238	$ -	$ -	$ 2,379,238
Corporate bonds	-	338,992	-	338,992
	$ 2,379,238	$ 338,992	$ -	$ 2,718,230

Financial assets carried at fair value and measured on a recurring basis at December 31, 2021 are classified below in one of the three levels described above:

	Level 1	Level 2	Level 3	Total
Assets				
Exchange traded funds	$ 2,803,183	$ -	$ -	$ 2,803,183
Corporate bonds	-	315,363	-	315,363
Mutual funds	84,023	-	-	84,023
	$ 2,887,206	$ 315,363	$ -	$ 3,202,569

NOTE 6 INVESTMENTS

Investments are held at fair market value and consist of the following at December 31, 2022:

	Cost	Fair value
Exchange traded funds	$ 2,558,815	$ 2,379,238
Corporate bonds	385,868	338,992
	$ 2,944,683	$ 2,718,230

Investments are held at fair market value and consist of the following at December 31, 2021:

	Cost	Fair value
Exchange traded funds	$ 2,570,931	$ 2,803,183
Corporate bonds	307,713	315,363
Mutual funds	58,237	84,023
	$ 2,936,881	$ 3,202,569

The following schedule summarizes the Organization's return on investment and its classification in the statement of activities and changes in net assets for the year ended December 31, 2022:

	Without donor restrictions	With donor restrictions	Total
Dividends and interest	$ 54,902	$ 10,788	$ 65,690
Investment gain/(loss)	(561,771)	(34,281)	(596,052)
Investment fees	(22,055)	-	(22,055)
	$ (528,924)	$ (23,493)	$ (552,417)

The following schedule summarizes the Organization's return on investment and its classification in the statement of activities and changes in net assets for the year ended December 31, 2021:

	Without donor restrictions	With donor restrictions	Total
Dividends and interest	$ 41,203	$ 10,777	$ 51,980
Investment gain/(loss)	200,035	(10,264)	189,771
Investment fees	(23,120)	-	(23,120)
	$ 218,118	$ 513	$ 218,631

NOTE 7 LINE OF CREDIT

The Organization has an unsecured line of credit with a commercial bank for $300,000. The interest rate on the line is the lender's prime rate plus 2.25%, but no less than 7.75%. The lender's prime rate was 5.50% at December 31, 2022 and 2021. As of December 31, 2022 and 2021, no amounts had been drawn on the line. The line of credit is set to expire on September 1, 2025.

There was no interest expense related to the line for the years ended December 31, 2022 and 2021.

NOTE 8 LEASES

The Organization leases its headquarters office, land and golf course in San Diego under an operating lease with the City of San Diego. During the year ended December 31, 2022, the Organization amended their twenty-five year lease with the City of San Diego. The annual rent base is $3,167 per year and is subject to increases based on the Consumer Price Index. In July 2010, the Organization entered into a thirty year lease agreement with the City of Oceanside for its Oceanside facility. The annual rent base is $3,000 with $1,000 increases every 10 years. The operating lease costs were $8,148 for the year ended December 31, 2022. Rent expense was $6,853 for the year ended December 31, 2021.

In May 2022, the Organization entered into a five year software service agreement. The monthly payment is $166. The operating costs are recorded in outside services on the statement of functional expenses.

The Organization has a lease agreement for office equipment. The monthly payment is based on the number of pages printed with a minimum of $1,067 per month. Additional charges may be incurred

based on usage. In March 2023, the Organization renewed their lease agreement under a five year term. The operating costs are recorded in office and administrative on the statement of functional expenses.

As the leases do not provide an implicit rate, the Organization uses a risk-free discount rate. The Organization elected to use the 10 year Treasury bill rate as of the transition date as the risk-free discount rate. The weighted average discount rate is 1.63% as of December 31, 2022.

Future minimum lease payments related to the operating lease liability for the years ended December 31 are as follows:

2023	$ 22,926
2024	23,071
2025	23,220
2026	23,375
2027	22,041
Thereafter	133,734
Total undiscounted lease payments	248,367
Less: present value discount	(28,587)
Total lease liability	$ 219,780

NOTE 9 ENDOWMENT FUND

Phil and Margie Ward Scholarship Fund - The Organization has received donations for the purpose of creating an endowment fund to support college scholarships. The donations are perpetual in nature and only the investment earnings on the principal can be used for scholarship distributions. Earnings on the fund are transferred at the end of each fiscal year to the scholarship investment accounts to be used for scholarship distributions. The fund had a balance of $217,915 and $216,408 at December 31, 2022 and 2021, respectively. The amount to be held in perpetuity was $215,116 as of December 31, 2022 and 2021.

O'Brien Fund - In 2020, the Organization received an unrestricted donation through the estate of Owen and Marilyn O'Brien, who were long-term supporters of the Organization. To honor this contribution, the Organization's Board of Directors established a quasi-endowment fund, the O'Brien Fund, in 2021. The O'Brien fund and its earnings are unrestricted. The fund had a balance of $2,178,747 and $2,512,686 at December 31, 2022 and 2021, respectively.

The Organization has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the presentation 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 classifies as net assets with donor restrictions (a) the original values of gifts donated to the endowment in perpetuity, (b) the original value of subsequent gifts to the endowment in perpetuity, and (c) accumulations to the endowment in perpetuity made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In accordance with SPMIFA, 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 various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the

possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

The Organization's Board of Directors oversees the funds' investment, appropriation for expenditures, and granting of college scholarships. The funds are to be invested with a focus on security of principal and high current returns, which may include interest bearing investments.

The Organization has the following endowment related activities and changes in endowment net assets for the year ending December 31, 2022:

	Without donor restrictions	With donor restrictions	Total
Endowment net assets			
Beginning of year	$ 2,512,686	$ 216,408	$ 2,729,094
Additions	62,500	25,000	87,500
Dividends and interest	40,252	10,788	51,040
Investment loss	(419,435)	(34,281)	(453,716)
Investment fees	(17,256)	-	(17,256)
Endowment net assets, end of year	$ 2,178,747	$ 217,915	$ 2,396,662

The Organization has the following endowment related activities and changes in endowment net assets for the year ending December 31, 2021:

	Without donor restrictions	With donor restrictions	Total
Endowment net assets			
Beginning of year	$ -	$ 226,672	$ 226,672
Board designation	2,382,726	-	2,382,726
Dividends and interest	25,949	10,777	36,726
Investment gain/(loss)	104,011	(10,264)	93,747
Amounts appropriated for expenditures	-	(10,777)	(10,777)
Endowment net assets, end of year	$ 2,512,686	$ 216,408	$ 2,729,094

The Organization received donations that are to be held in perpetuity, $19,000, $60,000 and $40,000 in the years ended December 31, 2022, 2021 and 2020, respectively, with the purpose to establish the Gary W. Fiedler Memorial Fund. In 2021, the funds were determined to be perpetual in nature. The establishment of the endowment fund is in process, and as such the amounts are not reflected in the schedules above.

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 December 31, 2022 and 2021 are as follows:

	2022	2021
Capital expenditures	$ -	$ 1,500
Purpose restriction accomplished:		
Scholarships	110,000	3,014
General programs	19,576	-
	$ 129,576	$ 4,514

Net assets consist of the following at December 31:

	2022	2021
With donor restrictions:		
Subject to expenditure for specific purpose:		
Capital improvements	$ 77,000	$ -
Scholarships	56,268	102,262
General programs	20,000	74,576
Legal support	7,372	7,372
College prep	1,199	-
	161,839	184,210
Investment in perpetuity	334,116	315,116
	495,955	499,326
Without donor restrictions:		
Board designated - operations and general reserves	533,416	522,409
Board designated - unrestricted endowment	2,178,748	2,512,686
Unrestricted and undesignated	5,459,625	5,544,737
	8,171,789	8,579,832
	$ 8,667,744	$ 9,079,158

NOTE 11 GRANTS

The Organization receives grants for financial assistance from various government agencies and foundations. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed expenditures resulting from such audits could become a liability of the Organization. In the opinion of the Organization's management, no material reimbursement of funds will be required as a result of expenditures allowed.

NOTE 12 SPECIAL EVENTS

Special event revenues and expenses consist of the following for the years ended December 31, 2022 and 2021:

	2022	2021
Revenue:		
Sponsorships	$ 659,750	$ 543,500
Donations	659,910	387,720
Auction proceeds	90,040	32,702
Ticket sales	49,950	16,850
Other	13,518	-
	1,473,168	980,772
Expenses:		
Other expenses	287,300	46,188
Direct benefit to donors	96,050	76,850
	383,350	123,038
Net special events revenue	$ 1,089,818	$ 857,734

NOTE 13 PAYCHECK PROTECTION PROGRAM

In response to the COVID-19 pandemic, the Paycheck Protection Program (PPP) was established under the Coronavirus Aid, Relief, and Economic Security (CARES) Act and administered by the Small Business Administration (SBA). Organizations who met the eligibility requirements set forth by the PPP could qualify for PPP loans. If the loan proceeds are fully utilized to pay qualified expenses, the full principal amount of the PPP loan, along with any accrued interest, may qualify for loan forgiveness, subject to potential reduction based on the level of full-time employees maintained by the Organization.

In February 2021, the Organization received a loan totaling $246,404 under the PPP “second draw.” The loan bears interest at 1.0%, with principal and interest payments deferred for the first six months of the loans. After that, the loans and interest would be paid back over a period of 18 months, if the loans are not forgiven under the terms of the PPP. In October 2021, the Organization received forgiveness for the second draw of the PPP loan.

The Organization has decided that the PPP loans should be accounted for as a government grant. As GAAP does not contain guidance on the accounting for government grants, the Organization is following the guidance in International Accounting Standards, or IAS, 20, Accounting for Government Grants and Disclosure of Government Assistance. Under the provisions of IAS 20, "a forgivable loan from the government is treated as a government grant when there is reasonable assurance that the entity will meet the terms for forgiveness of the loan." Under IAS 20, government grants are recognized in income as required activities are undertaken. Included in other income on the statement of activities and changes in net assets for the years ended December 31, 2022 and 2021, is the full amount of the PPP loan, $0 and $246,404, respectively. No liability for the PPP loan is reflected in the statement of financial position as of December 31, 2022 and 2021.

NOTE 14 RETIREMENT PLAN

The Organization maintains a SIMPLE IRA plan for its employees. The Organization provides matching contributions to the plan up to a maximum of 3% of the salaries of participating employees. The total matching contribution for the years ended December 31, 2022 and 2021 was $21,486 and $20,551, respectively. All contributions to the plan are 100% vested.

NOTE 15 LIQUIDITY

The Organization strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures. Financial assets in excess of daily cash requirements are invested in short-term investments.

The following table reflects the Organization's financial assets as of December 31, 2022 and 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 designation. Amounts not available include alternative investments with redemption limitations as more fully described in notes 9 and 10. In the event that need arises to utilize the board-designated reserves for liquidity purposes, the reserves could be drawn upon through board resolution.

The table below presents financial assets available for general expenditures at December 31:

	2022	2021
Financial assets at year-end:		
Cash	$ 1,577,634	$ 1,316,781
Receivables	127,252	56,938
Investments	2,718,230	3,202,569
	4,640,244	4,576,288
Less:		
Donor imposed restrictions making financial assets unavailable for general expenditure	495,955	499,326
Board designated - operations and general reserves	533,416	522,409
Board designated - unrestricted endowment	2,178,748	2,512,686
Financial assets not available to be used within one year	3,208,119	3,534,421
Financial assets available to meet general expenditure within one year	$ 1,432,125	$ 1,041,867

To fund current programs which are ongoing, major and central to its annual operations and general expenditures the Organization has several sources of income as follows:

- Investment earnings without donor restrictions
- Appropriated investment earnings from donor-restricted gifts and endowments
- Board-designated investments for operations and general reserves
- Contributions without donor restrictions

- Contributions with donor restrictions

General expenditures include administrative and general expenses, fundraising expenses, and grant commitments expected to be paid in the subsequent year. Annual operations are defined as activities occurring during the Organization's fiscal year.

The Organization receives significant contributions with donor restrictions to be used in accordance with the associated purpose restrictions. It also receives gifts to establish endowments that will exist in perpetuity, the income generated from such endowments is used to fund programs. Support without donor restrictions has historically represented approximately 90% of annual program funding needs, with the remainder funded by investment income without donor restrictions and appropriated earnings from gifts with donor restrictions.

The Organization manages its cash available to meet general expenditures following three guiding principles:

- Operating with a prudent range of financial soundness and stability,
- Maintaining adequate liquid assets, and
- Maintaining sufficient reserves to provide reasonable assurance that long term grant commitments and obligations under endowments with donor restrictions that support mission fulfillment will continue to be met, ensuring the sustainability of the Organization.

NOTE 16 SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through May 8, 2023, the date which the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statements.

pro kids | first tee san diego

2023 ANNUAL REPORT

Message from Kenneth Bien, Board President

2023 has been a very productive year for Pro Kids, First Tee - San Diego. Over 800 kids are participating in our programming at both City Heights and Oceanside locations. As in prior years we are assisting these young kids with their daily school work with our tutors and providing those attending college or technical school with scholarship opportunities. This year we have provided over $165,900 in scholarship assistance to the kids!

Again this year, our two major fundraisers were a great success with the Celebrates Gala honoring George and Meryl Young. They have been constant supporters of Pro Kids and our mission.

The Pro Kids Golf Invitational held in September at San Diego Country Club provided donors the opportunity to play one of San Diego's best courses. This year's PKGI was the largest in our 15 year history of the event!

2024 will be an even more productive year supporting the kids. We are very grateful to have an outstanding staff of over 30 professionals to support our mission. Thanks to all of our donors for their annual support of Pro Kids!!

Message from Karla Gomez, Chief Operating Officer

This year marked 29 years in San Diego for Pro Kids. The interest and support in 2023 for our programs continue to exceed our expectations. On behalf of Pro Kids, I'd like to personally thank you for being a part of our success. Your generosity has propelled our programming and has allowed us to continue making a lasting, positive impact.

"Golf is the hook; education is the payoff" was the founding vision of Pro Kids. It continues to drive our programs as we focus on the success of our youth, both on and off the golf course. We are committed to leaving a legacy of young people who are well-rounded, resilient, and aim to impact the future. We need to invest in their future by implementing programs that continue to break the mold and combat the staggering statistics that reflect what our youth are facing today. Thank you for partnering with us; by supporting our programs, you are supporting their dreams.







Key Highlights

ABOUT PRO KIDS, FIRST TEE - SAN DIEGO

The mission of Pro Kids, First Tee - San Diego is to challenge underserved youth to excel in life by promoting character development, life skills, and values through education and the game of golf. Our team of dedicated staff is devoted to our youth participants and work to provide meaningful experiences, lessons, and connections both on and off the course.

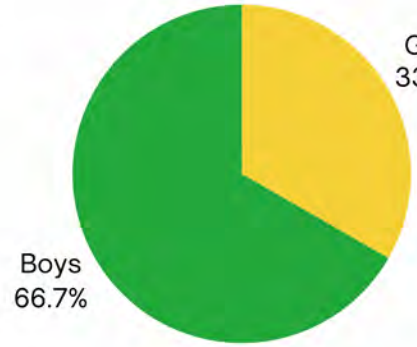


899

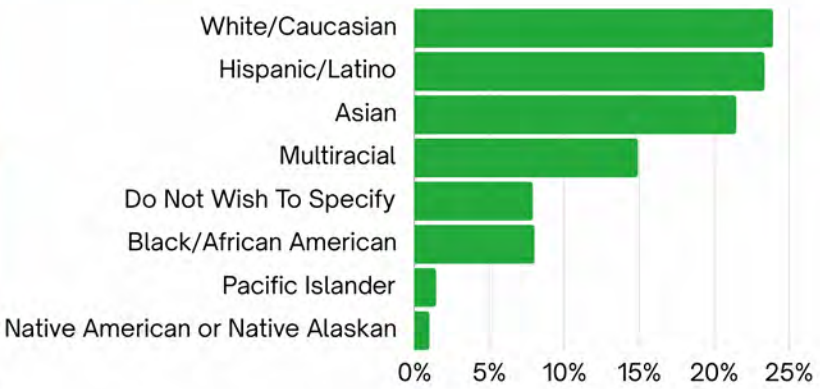
TOTAL MEMBERS

Pro Kids has served **264** members in Oceanside and **635** members in City Heights.









Golf Program

At the beginning of 2023, Pro Kids transitioned to age-based programming for our golf classes. This shift allowed for members who are of similar age to participate in class together, while allowing the Golf Professionals to focus on delivering age-appropriate content to our members. These classes consist of teaching golf skills, rules, etiquette, life skills, and our First Tee Core Values. This also allowed coaches to improve our programming, by implementing appropriate long term athletic development specific to the age of our students.

We also increased our programming hours and classes, this led to an increase in flexibility and accessibility to Pro Kids members and their families. By doing so, we increased participation in the program 25% compared to 2022.

This year, Pro Kids had numerous success stories both on and off the course. Pro Kids had four participants who were selected to national First Tee events. These members represented Pro Kids in events such as The First Tee Leadership Academy, Game Changers Academy, First Tee Innovators Forum and the PURE Insurance Championship at Pebble Beach. These members were selected by First Tee National after completing both an application and interview process.

25%

INCREASE IN PARTICIPATION

4

MEMBERS SELECTED
FOR FIRST TEE EVENTS



Alumni Highlights



Jasmine Leovao is a freshman at Long Beach State. This year, she won The Big West Women's Golf Championship, 2023 Big West Freshman of the Year, and First Team All-Big West.



Norman Xiong had an incredible year on the Korn Ferry Tour. His year was highlighted by winning the 2023 Nationwide Children's Hospital Championship and earning his PGA Tour Card for 2024. Big things coming for The Panda!

Learning Center

WHAT'S GOING ON IN CITY HEIGHTS?

We are excited to announce that we achieved many of our goals this year, which include increasing community outreach in City Heights. This year, we have welcomed 192 new members to the Pro Kids family. Currently, we have 474 students attending our facility in City Heights, with 429 students receiving financial aid.

The Pro Kids Learning Center is a safe and welcoming environment for students to receive homework assistance, socialize with friends, and participate in fun activities after school. We offered various field trips and workshops to enhance the learning experience and retain students. We provided numerous workshops for all ages, including cooking, financial literacy, and exercise classes. Additionally, we offered over 50 incredible field trips, such as indoor skydiving, rock climbing, paddle boarding, and visits to all the Balboa Park museums.

We are excited to share that we have partnered with local schools in City Heights to cater to the high demand for our learning center. We have set up a program that enables elementary school students to attend the Pro Kids Academy twice a week, freeing up space for new students to join the program.

Our older students were privileged to attend career panels in our facility and visit various colleges, including UCLA, SDSU, USD, and UCSB.

WHAT'S GOING ON IN OCEANSIDE?

Pro Kids Oceanside celebrated its 10th anniversary!

Oceanside has gained more than 100 new members in the last year. A major factor in our retention success is our after school pick up program. We shuttle from two middle schools. Since the closure of Reynolds Elementary School, we now pick up from Foussat Elementary School, helping us maintain a thriving elementary school program.

This year we offered onsite guest speakers for the first time since COVID, bringing in speakers to teach our members about a variety of topics from veterinary work, small business ownership, archeology, and more! We also strive to get the kids out into the community by taking them on field trips to local business, museums, farms, educational centers and college campuses. This coming year we will be offering monthly opportunities to explore and learn more about our community.

Our members are exhibiting the Pro Kids Core Values and we couldn't be more excited to watch them grow and thrive. A handful of middle school girls joined their after-school leadership program, choosing to attend weekly meetings on campus. We couldn't be prouder of their initiative and dedication to expanding their knowledge base.

47

SCHOLARSHIP RECIPIENTS

Pro Kids has awarded over **$165k** in scholarships to college students.



Testimonials



"When I first got to Pro Kids, I was around seven years old and the only thing on my mind growing up was playing golf or basketball with my friends, homework, and hot Cheetos and cheese. As I progressed throughout the program, I learned valuable life lessons, like perseverance and adaptability, and created lifelong friendships and relationships that continue to impact my life today. I was fortunate enough to continue my journey with Pro Kids as a scholar, graduating from Seattle University with a BA in Marketing, followed by an MA in Strategic Communication. I currently work at TaylorMade Golf as a Business Analyst, leading the testing and optimization program of our DTC ecommerce site and creating campaigns for our new personalization program."

- Will Gonzalez, 2023 Hall of Fame Award Recipient

"My Pro Kids experience began at 12 years old just a few years after our founder Ernie established the unique program. I grew up right here in City Heights walking distance from the golf course and one day stumbled in through the dilapidated clubhouse doors at Colina Park Golf Course. I immediately fell in love with golf and found success in a sport that helped me discover a newfound confidence in myself.

My coaches were so influential, in fact, I have dedicated the last 15 years to working in youth development. For the last eight years, I served youth and their families at First Tee – Greater Pasadena and became a mentor, shared life lessons, and taught them this great game. And now 25 years since I first walked through the doors at Pro Kids, this community has welcomed me back after moving home to San Diego this past summer. Along with an incredible program staff, and a team of stellar golf professionals and coaches, I get to serve the very community I grew up in as the First Assistant Golf Professional and develop relationships with an entire new generation of Pro Kids."



- Stephen Im, First Assistant Golf Professional



"This year, I had the experience of a lifetime competing in the 2023 PURE Insurance Championship Impacting the First Tee. I would like to thank the entire Pro Kids and First Tee staff for this incredible opportunity and for all the support I've received not only during this tournament, but also throughout my entire career as a First Tee member. I'm so thankful for this experience and the lifelong memories I have made, and none of this would be possible without the mentoring and coaching I have received from staff including Coach Curtis, Coach Danny, Coach Nick, Coach John, Coach Charlie, Coach J.R., Coach Whitney, and so many others. I've been a Pro Kids member since I was nine years old and growing up through the program has truly been transformative and life changing."

- Bella Villarin, current member

Funding & Revenue Summary

$3.26 million

FUNDING & REVENUE

Pro Kids received over **$2.64 million** in grants, donations and fundraising events.

In addition, Pro Kids received over **$622k** through membership and course revenue.

Fun fact: Colina Park Golf Course has served over 35,000 rounds of golf. Since 1994, Colina Park Golf Course has served as the headquarters for Pro Kids, First Tee - San Diego. 100% of all golf course revenue goes towards supporting Pro Kids.

Celebrates Gala

Our Celebrates Gala, the largest fundraising event for Pro Kids, took place in June at the Hilton La Jolla Torrey Pines and it successfully raised over $600,000. We extend our gratitude to all attendees who contributed to the success of the evening and joined us in honoring George and Meryl Young.



Pro Kids Golf Invitational

In September, we held our Pro Kids Golf Invitational at the San Diego Country Club. The event hosted 116 golfers (which was the largest in tournament history) and we raised close to $450,000. Congratulations to the winning team of Bert Edelstein, Richard Hyatt, Hunter Hughes, and Jack Allen.

We couldn't have done the event without the support of the San Diego Country Club and our event sponsors. A special thank you to our co-chairs of the event, Ken Bien Tony Thornley, and David Koravos.



Leadership

Founder

Ernest H. Wright, Sr.

Chairman

Howard Wright

Executive Committee

Kenneth Bien
Amy Romaker
Tony Thornley
Doug Butz
Edward Patrick Swan, Jr.
Christopher A. Booth
Julie Dillon
Bert Edelstein, Ph.D.
Jeff Schmal
Vivian Sayward
Peggy Chapman

Board of Directors

Mark Andrews
Chip Brewer
Gabriel Carini
Dr. Michael Clar
Jack Farnan
Jessica Furrow
Lucy Labruzzo
Harold Lewis, II
Roberto Rodriguez
Will Speer
George Young

Vision Council

Kim Eggleston
William Fontana
William Hayer
Nick Krnich
Gary Levine
Steven C. McCracken
Victoria Wright

Executive Staff

Karla Gomez
Curtis Burkhead, PGA
Cameron Scott
Twannia Baker
Christine Barbara
Bobby Canedo Jr.

Golf Department

Brayant Alba
Nick Canale
Tyler Hardrick
Breann Horn
Stephen Im
Ethan Lee
Matthew Moomjian
Jenrick Quemado
Kevin Sheriff
Daniel Yang
John Gadzala

Program & Learning Center Department

Evelyn Aguilar
Eduardo Corona
Alyce Davis
Hannah Green
Summer McGrane
Daniel Saldana

Pro Sho & Maintenance

Osvaldo Tobon
Melissa Pettit
Luke Smith
Abdullahi Mohamed
Sean Yang
Robert Canedo
Alan Canedo
Carlos Dueñas
Benito Munguia

IT Department

Blake Wimer

Thank you to our donors and partners for your continued support!

Gratitude fills our hearts as we extend a heartfelt thank you to the generous donors and partners who have made a significant impact on Pro Kids, First Tee - San Diego in 2023. Your unwavering support has helped empower and inspire the next generation, shaping brighter futures through education and golf. Together we're making a lasting difference in the lives of young individuals and your commitment to our mission is truly appreciated.

For any questions, please reach out to Christine Barbara at cbarbara@prokidsonline.org.

Reading Legacies

Reading Together Strengthens Relationships

2750 Historic Decatur Road, Suite 210
San Diego, CA 92106

Officers:
Betty J. Mohlenbrock, M. Ed.
(President and Chairperson)
Educator, Reading Specialist

Richard M. Radosh (Vice Chair)
Community Volunteer

Michael Malone (Treasurer)
Chair, Vistage International

Julie Beaty (Secretary)
Community Volunteer

Trustees:
Liz Valenzuela Banker
(Trustee)
CEO Shore Consulting, LLC

Paul M. Bowers (Trustee)
Paul M. Bowers Creative

Derek Cox, M.B.A (Trustee)
Contract Advisor

Michael J. Haynes (Trustee)
Pro Football Hall of Fame & All NFL 100 Year Anniversary Team

Elana Levens-Craig (Trustee)
Board of Education, Santee School District Community Volunteer

Vivian Lin (Trustee)
CEO, ATX DRAFT
Arena Football Team

Eric Manese (Trustee)
Rancho Santa Fe Insurance

Erica Ward, MSL (Trustee)
Government Procurement Law

Shaun R. Wiley (Trustee)
ZUZA Print

Founding Trustee (Retired):
Cheryl Carter King
Stephen R. Lewis, M.D. Legacy Fund Representative

Resolution of the Board of Trustees of Reading Legacies

WHEREAS, the San Marcos Community Foundation provides funding for non-profit corporations for certain specified purposes; and

WHEREAS, the Reading Legacies organization wishes to submit an application with the San Marcos Community Foundation for said funding.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Reading Legacies:

1. Confirms that Reading Legacies is a non-profit California corporation under the laws of the State of California;
2. Approves the filing of an application with the San Marcos Community Foundation for funding during the organization's current fiscal year; and
3. Authorize the people listed below to sign a grant agreement with San Marcos Community Foundation for funds for the current fiscal year.

Adopted on this 25th day of March 2024.

Print Name: Betty J. Mohlenbrock

Title: President

Signature:



Print Name: Julie Beaty

Title: Secretary

Signature:



Title

Reading Legacies - Connecting Families Through Reading

03/29/2024

id. 46058084

by **Betty Mohlenbrock** in **San Marcos Community Foundation**
on behalf of **Reading Legacies**

2750 Historic Decatur Road
Suite 210
San Diego, California
92106
CA
United States
info@readinglegacies.org

Original Submission

03/29/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Reading Legacies - Connecting Families Through Reading
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Connecting Families Through Reading
Project Start Date	7/1/2024
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	6/30/2025
Total Number of People Served by this Project	500.0
Total Number of People Served by this Project in San Marcos Only	500.0
Grant Amount Requested	10000.0
	Organization Details

Organization Name	Reading Legacies
Organization Street Address	2750 Historic Decatur Road, Suite 210
Organization City	San Diego
Organization State	CA
Organization Zip Code	92106
Organization Website	www.readinglegacies.org
Organization's EIN	27-0523331 200 Reading Legacies b8fa97f4-e2cb-402b-8803-1ddbf7bccf3b 2750 Historic Decatur Road, Suite 210 San Diego CA 92106 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-04-10T00:00:00 2023-04-10T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-04-10T00:00:00 2010 01
	Contact Information
Contact First Name	Betty
Contact Last Name	Mohlenbrock
Contact Title	Founder/President
Contact Phone	+18587757668
Contact Email	betty@readinglegacies.org
	Project Details

Briefly describe your request for funds.	We are honored to submit a request for funding in order to support three implementations of Reading Legacies programs. Based on support received from the SD County DA, we have entered into a partnership with One Safe Place (North County Family Justice Center) in San Marcos. The staff at One Safe Place have requested all four of our programs, which we will phase in over the course of the next two years. In 2024 we will begin with the First Teachers and Youth Readers programs: First Teachers – we will provide workshops for parents who are visiting the center so that they can receive support/instruction regarding the importance of being their child's first teacher through reading aloud with them; Youth Readers – we will train and support volunteer youth from Teen Volunteers in Action to visit the center on a weekly basis to read with children who are currently present while their families receive services. Additionally, we are establishing Youth Readers at the Boys and Girls Club of San Marcos. Funding received via this grant will go toward covering program and support costs in order to operate these three programs, including: book inventory, print/copy costs, supplies/equipment, and program management costs.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	We are seeking to expand our service areas throughout San Diego County in order to inspire and educate as many family and community members as possible regarding the value of reading aloud with children. Our goal is to provide the processes and tools for this experience to become a daily occurrence in the lives of many children. In our collaboration with the Boy and Girls Club of San Marcos, we will meet the needs of the local families and in doing so cultivate a legacy of reading in these families throughout the area. One Safe Place is a unique opportunity to partner with an established county-wide service provider in which we will provide our unique focus on the value of reading with children for their emotional well-being as well as educational benefits that are inherent in reading aloud with children. It is our goal that by developing these strong collaborations in the San Marcos community, we will be able to expand our services into other organizations in the area, as well. Based on our current projections, these programs we are initiating in San Marcos will serve an estimated 408 children, 72 parents/caregivers, 24 volunteer youth, and 2 volunteer adults.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Currently we are working with the Boys & Girls Club of San Marcos and One Safe Place (North County Family Justice Center).

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.

Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.

Our mission is to facilitate supportive relationships for children through family and friends reading aloud with them. Our vision is that all children will feel the security of caring adult relationships and develop a love of reading through the read-aloud experience. Since 2009, we have reached close to 70,000 children, youth, and family members throughout San Diego County.

Our strengths are in our outreach efforts to find and nurture collaborative relationships in which our niche-focused programs complement the services of our partners. In all that we do, we educate, empower, and encourage all participants to become that important influence in their young children's lives in their families, and throughout their communities, through the important and consistent read-aloud experience for children.

Our services are designed to leave a legacy in each family and collaborative agency and community in which we serve. We have provided programs for San Diego's most vulnerable since 2009 and currently engage in close to 30 collaborations with significant potential for growth; bridging emotional distances for families by providing programming across the County via childcare centers, schools, libraries, social service agencies, as well as the SD Sheriff's Department, Probation Department, CA correctional facilities, and substance use disorder recovery programs.

These long-standing partnerships with agencies that reach low-income and otherwise stigmatized families, the simplicity/replicability of our program models, and our use of volunteers have been the foundation for our success, allowing us to pivot and respond to needs and opportunities through the pandemic and beyond. Based on our strong track record, we're pleased to have received the strong support of District Attorney Summer Stephan and are now expanding to provide programs at One Safe Place.

Overall Objectives

• To enhance the joy of reading for children and youth

• To foster and maintain relationships and bonds between all ages by spending time with each other through shared-reading

• To provide role modeling opportunities for at-risk youth and incarcerated family members through their commitment to the children and youth with whom they read regularly

• To gain satisfaction from giving of oneself through the intergenerational shared-reading experience

• To demonstrate the power of the shared-reading experience for developing meaningful intergenerational relationships

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Please upload any community letters or media in support of this project.

District_Attorney_-_Letter_of_Support_-_Reading_Legacies_12142023.pdf

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Please upload the annual operating budget for your organization.

Reading_Legacies_-_Operating_Budget_2024_Board_Approved.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

Reading_Legacies_-_YE_Financials_2023.pdf

Please attach the first two pages of your Federal 990.

Reading_Legacies_-_990_2022_2_Pages.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Reading_Legacies_-_Signed_Board_Authorization_for_San_Marcos_Community_Foundation_Application_2024.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	122042.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We have a diversified set of funding sources allowing us to remain flexible and responsive to community needs; were we to receive less than the requested funding we would be able to run the project.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Direct Program Expenses	*$95,328.26*	*Equipment, supplies, video production costs, program management, etc.*
Program Support Expenses	26,713.74	Dues, subscriptions, staff education, office supplies, print/copy, etc.
Total budget for this PROJECT:	122,042.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Cushman Foundation	10,000.00	C
Additional Funding Source 2	Girard Foundation (Board Discretionary Fund)	5,000.00	C
Additional Funding Source 3	Goodwin Family Memorial Trust	7,500.00	C
Additional Funding Source 4	Guilford Whitney Foundation Fund at SDF	5,000.00	C
Additional Funding Source 5	Hervey Family Fund at SDF (Board Discretionary Fund)	40,000.00	C
Additional Funding Source 6	Judith Campbell Educational and Community Foundation	20,000.00	C
Additional Funding Source 7	McBeth Foundation	50,000.00	C
Additional Funding Source 8	Peggy and Robert Matthews Foundation	10,000.00	C
Additional Funding Source 9	SDF - Early Childhood Initiative	60,000.00	C
Additional Funding Source 10	Vital Spark Foundation	6,000.00	C

Reading Legacies - Approved Operating Budget 2024

	Approved Operating Budget
Income	
Individual Donations	90,000.00
Corporate Funding	15,000.00
Foundations – Corporate	20,000.00
Foundations – Family	97,000.00
Foundations – Community	50,000.00
Fee for Service	75,000.00
Service & Civic Organizations	33,000.00
Government	15,000.00
Memorial Fund Donations – Board Designated	11,000.00
Special Events Income	6,100.00
In-Kind (Books)	15,000.00
Interest Income	1,000.00
Total Cash Income	*428,100.00*
Gross Income	***$428,100.00***
Expenses	
Direct Program Expense	
Program Management	302,494.00
Books	16,200.00
Equipment	1,600.00
Program Materials/Copies	2,550.00
Postage	400.00
Video Productions for General Education	2,000.00
Total Direct Program Expenses	*$ 325,244.00*
Program Support Expenses	
Administrative Support	32,471.00
Fund Development	10,824.00
Business Prop Taxes	600.00
Dues/Subscriptions/Books	6,800.00
Staff Education	-
Insurance	7,992.00
Meals & Entertainment	1,408.00
Office Rent	20,800.00
Office Supplies	1,400.00
Postage/Mailing Service	1,100.00
Printing and Copying	5,950.00
Professional Fees - Acct, IT, Website	5,711.00
Employment Payroll & HR Service	6,000.00
Telephone	1,800.00
Program Support Expenses	*$102,856.00*
Total Expenditures	***$428,100.00***

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
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning , and ending

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

C Name of organization
READING LEGACIES
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2750 HISTORIC DECATUR ROAD #210
City or town, state or province, country, and ZIP or foreign postal code
SAN DIEGO CA 92106

D Employer identification number
27-0523331
E Telephone number
619-269-2743
G Gross receipts$ 421,823

F Name and address of principal officer:
BETTY MOHLENBROCK
816 C AVENUE
CORONADO CA 92118

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

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.READINGLEGACIES.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2010

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
TO FACILITATE SUPPORTIVE RELATIONSHIPS FOR CHILDREN THROUGH FAMILY AND FRIENDS READING ALOUD WITH THEM.

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	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	13
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
8	Contributions and grants (Part VIII, line 1h)	372,042	406,284
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,031	-5,196
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	27,647	15,000
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	409,720	416,088
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	229,999	280,157
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 5,047		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	87,126	93,368
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	317,125	373,525
19	Revenue less expenses. Subtract line 18 from line 12	92,595	42,563

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	200,825	243,708
21	Total liabilities (Part X, line 26)	8,910	9,230
22	Net assets or fund balances. Subtract line 21 from line 20	191,915	234,478

CLIENT COPY

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
BETTY MOHLENBROCK PRESIDENT & 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
LEANNA ALMKLOV, CPA		04/18/23		P01692803

Firm's name HAMILTON THARP LLP Firm's EIN 27-1509117
Firm's address 323 N HIGHWAY 101 SOLANA BEACH, CA 92075 Phone no. 858-481-7702

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

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

Form **990** (2022)

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

TO EMPOWER CHILDREN AS VALUED FAMILY AND COMMUNITY MEMBERS THROUGH INTERGENERATIONAL SHARED-READING EXPERIENCES.

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 $ 66,617 including grants of$) (Revenue $)

GRANDPARENT STORYBOOKS - ENHANCES INTERGENERATIONAL FAMILY RELATIONSHIPS BY SHARING MEMORIES AND FAMILY VALUES THROUGH STORYBOOKS. THE PURPOSE OF THIS PROGRAM IS TO PROVIDE MEANINGFUL COMMUNICATION BETWEEN GENERATIONS AS THEY READ ALOUD TOGETHER, USING TECHNOLOGY TO BRIDGE GEOGRAPHICAL SEPARATIONS AND TO ENHANCE FAMILIAL INTERACTIONS. SENIORS ARE COACHED AND RECORDED ON VIDEO READING A FAVORITE BOOK TO THEIR GRANDCHILDREN, GREAT GRANDCHILDREN AND OTHER LOVED ONES. THE RECORDING AND BOOK ARE SENT TO THE FAMILY TO BE ENJOYED AND CHERISHED TIME AND AGAIN.

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4b (Code:) (Expenses $ 57,862 including grants of$) (Revenue $)

YOUTH READERS - IMPACT HIGH SCHOOL AND MIDDLE SCHOOL AGED YOUTH THROUGH SEMESTER-LONG COMMITMENT OF READING ALOUD WEEKLY TO YOUNG CHILDREN IN THEIR OWN COMMUNITIES, ESPECIALLY UNDER-SERVED COMMUNITIES. ADULT VOLUNTEERS PARTNER WITH THE YOUTH PARTICIPANTS TO PROVIDE TRAINING, GUIDANCE, AND ENCOURAGEMENT. AT THE END OF THE SEMESTER, THE YOUTH HAVE AN OPPORTUNITY TO MAKE A PRESENTATION TO THEIR PARENTS AND THE PARENTS OF THE YOUNG CHILDREN ABOUT THEIR EXPERIENCE FOLLOWED BY A SPECIAL EVENT TO CONGRATULATE THE YOUTH FOR THEIR COMMUNITY SERVICE.

4c (Code:) (Expenses $ 153,853 including grants of$) (Revenue $)

BOOKS BRIDGES - HELPS CHILDREN TRANSCEND THE BARS THAT SEPARATE THEM FROM THEIR INCARCERATED LOVED ONES. PARENTS ARE TRAINED TO READ ALOUD TO THEIR CHILDREN ON VIDEO, FORMING HEALTHY AND LASTING BONDS AND LEARNING ABOUT THE IMPORTANCE OF READING ALOUD WITH CHILDREN. VOLUNTEER FACILITATORS OFFER TIPS AND TOOLS TO MAKE THE SHARED READING EXPERIENCE FUN AND VALUABLE TO THE CHILD. AFTER THE INCARCERATED PARENTS READ ALOUD ON VIDEO, THE VIDEO LINK AND STORY BOOK ARE SENT TO THE CHILDREN AT HOME TO BE ENJOYED TIME AND AGAIN.

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

(Expenses $ 52,520 including grants of$) (Revenue $)

4e Total program service expenses 330,852

Reading Legacies
...for our children

Management Report

Reading Legacies, Inc.
For the year ending December 31, 2023

Prepared on
January 30, 2024

READING LEGACIES
INDEX

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Statement of Functional Expenses	5
Statement of Cash Flow	6

READING LEGACIES

Statement of Financial Position

As of Dec 31, 2023

ASSETS		
Current Assets		
Cash	$	143,533
Accounts Receivable	$	8,881
Total Current Assets	$	152,414
Security Deposit	$	1,634
Custodial Funds (@ SD Foundation)	$	45,812
Custodial Funds (@ Union Bank)	$	43,344
	$	-
Property and Equipment	$	9,289
Accumulated Depreciation	$	(3,845)
TOTAL ASSETS	$	248,648
LIABILITIES & NET ASSETS		
Current Liabilities		
Accounts Payable	$	1,000
Credit Card Payable		
Accrued Payroll and Vacation	$	21,066
Payroll Liabilities	$	140
Total Current Liabilities	$	22,206
TOTAL LIABILITIES	$	22,206
Net Assets		
Unrestricted	$	139,495
Board Designated	$	86,947
Permanently Restricted	$	-
Temporarily Restricted	$	-
Net Assets	$	226,442
TOTAL LIABILITIES & NET ASSETS	$	248,648

READING LEGACIES

Statement of Activities

For the Year Jan to Dec, 2023

	Unrestricted	Temporarily Restricted	Board Designated	Total	% Income
REVENUES AND OTHER SUPPORT					
Contributions					
Individuals	95,424	0		95,424	23.12%
Corporations				0	0.00%
Corporation-Foundations	10,000	0		10,000	2.42%
Foundations-Family Source	184,540	0		184,540	44.71%
In-Memory-Individuals	5,600			5,600	
In-Memory-Foundations				0	
Service & Civic Organizations	75,071	0		75,071	
Other Revenue				0	
Special Events				0	
Government	13,837			13,837	
Fee for Service -Sheriff	27,971			27,971	
Stock Donations				0	
In-Kind Contributions- Books & Other	263			263	
Net Assets Released from Restrictions, satisfaction of Program Restrictions	0	0		0	
TOTAL REVENUE AND OTHER SUPPORT	$ 412,706	$ -	$ -	$ 412,706	100.00%
EXPENDITURES					
Program Expenses					
Book Bridges	151,189			151,189	
Community Connections & Youth Reading	94,161			94,161	
Storybook Legacies	79,039			79,039	
First Teachers	40,199			40,199	
Management and General					
Management and General	57,352			57,352	
Fundraising					
Fundraising	0			0	
TOTAL EXPENDITURES	$ 421,940	$ -	$ -	$ 421,940	
OTHER INCOME/EXPENSE					
Special Event Expenses	0			0	
In-Kind Expenses	-263			-263	
Realized Gain/(Loss) on Legacy Fund	494			494	
Unrealized Gain/(Loss) on Legacy Fund				0	
Interest Income- Legacy Fund	968		0	968	
Stimulus Funds	0		0	0	
Changes in Net Assets	-8,035	0	0	-8,035	
NET ASSETS					
December 31, 2022	$ 147,531	$ -	$ 86,947	$ 234,478	
December 31, 2023	$ 139,496	$ -	$ 86,947	$ 226,443	

READING LEGACIES

Statement of Functional Expenses

For the Year Jan to Dec, 2023

	Supporting Services		Program Services				
	Management and General	Fundraising	Youth Reading Program	Storybook Legacies	First Teachers	Book Bridges	Total
	13.59%	0.00%	22.32%	18.73%	9.53%	35.83%	100.00%
Personnel Expenses							
Staff Salaries, Payroll Taxes & Benefits	$ 46,813	$ -	$ 76,858	$ 64,515	$ 32,812	$ 123,407	$ 344,404
Occupancy Expenses							
Office Rent	2,369	0	3,890	3,265	1,661	6,246	17,431
Insurance Expenses							
Insurance	716	0	1,175	987	502	1,887	5,267
Office Expenses							
Deposit Processing Fees - Bank Fees	649	0	1,066	894	455	1,711	4,775
Bank Fees	35	0	57	48	24	91	255
Business Taxes & Fees	186	0	305	256	130	490	1,369
Depreciation							0
Dues/Subscriptions	375	0	616	517	263	990	2,762
Meals & Entertainment	206	0	338	284	144	543	1,516
Office Supplies/Copying	958	0	1,574	1,321	672	2,527	7,051
Postage and Delivery	299	0	491	412	210	788	2,200
Printing, Reproduction	660	0	1,083	909	462	1,739	4,853
Travel							0
Telephone	211	0	346	290	148	555	1,550
Total Office Expenses	$ 3,579	$ -	$ 5,876	$ 4,932	$ 2,509	$ 9,435	$ 26,331
Professional Expenses							
Consulting/Legal Services	861	0	1,413	1,186	603	2,269	6,333
Computer Services	17	0	28	23	12	45	125
Accounting/Auditing/Tax Return	1,196	0	1,964	1,648	838	3,153	8,800
Total Professional Expenses	$ 2,074	$ -	$ 3,405	$ 2,858	$ 1,454	$ 5,467	$ 15,258
Other Direct Program Expenses							
Books	55	0	91	76	39	146	407
Program - Dues	190	0	312	262	133	501	1,398
Education-Staff	0	0	0	0	0	0	0
Equipment	112	0	184	155	79	296	825
Telephone	180	0	296	249	126	476	1,328
Postage/Delivery Expense	228	0	374	314	160	601	1,676
Program Meals & Entertainment	115	0	189	159	81	304	849
Program Materials/Printing	611	0	1,003	842	428	1,611	4,497
Program-Dues & Subscriptions	50	0	83	69	35	133	371
Transportation, Mileage	134	0	220	184	94	352	984
Volunteer Expense	125	0	205	172	87	329	917
Total Program Expenses	$1,801	$0	$2,957	$2,482	$1,262	$4,748	$13,251
TOTAL ACTUAL EXPENDITURES	$ 57,352	$ -	$ 94,161	$ 79,039	$ 40,199	$ 151,189	$ 421,940
							0
Other In-Kind Donations & Books	36	0	59	49	25	94	263
TOTAL EXPENDITURES & IN-KIND	$ 57,388	$ -	$ 94,220	$ 79,088	$ 40,224	$ 151,284	$ 422,203

READING LEGACIES

Statement of Cash Flows

For the Year Jan to Dec, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	-$8,035.38
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	$0.00
(Increase)/Decrease in Contribution Receivable	
(Increase)/Decrease in Credit Card Liability	-$3,751.32
(Increase)/Decrease in Receivable	-$6,806.00
(Increase)/Decrease in payable and deferred revenue	$500.00
(increase)/Decrease in accrued payroll	$16,226.32
Net cash provided by operating activities	-$1,866.38
CASH FLOWS FROM INVESTING ACTIVITIES	
Net Increase in Security Deposits for Rent	$0.00
Net Increase in Furniture and Equipment	-$5,444.24
Net cash provided by investing activities	-$5,444.24
CASH FLOWS FROM FINANCING ACTIVITIES	
Net Increase in Paycheck Protection Program	
Net cash provided by financing activities	$0.00
Net increase in cash and cash equivalent	-$7,310.62
Cash and cash equivalents:	
December 31, 2022	$239,999.41
Dec 31, 2023	$232,688.79

HALL OF JUSTICE
330 WEST BROADWAY
SAN DIEGO, CA 92101
(619) 531-4040
SanDiegoDA.com

OFFICE OF
THE DISTRICT ATTORNEY
COUNTY OF SAN DIEGO

SUMMER STEPHAN
DISTRICT ATTORNEY

DWAIN D. WOODLEY
ASSISTANT DISTRICT ATTORNEY

December 14, 2023

To Whom it May Concern,

I am in strong support of Reading Legacies, an impactful literacy program in our region that already transformed the lives of multiple families and children.

Reading Legacies is a shining example of prevention of future crime and disruption of potential school to prison pipelines that can result from children who have experienced trauma or adverse life experiences. Infusing literacy and reading to children can literally change their trajectory forward and prevent future introduction into the criminal justice system and or repeating cycles of violence within a home.

Reading Legacies seeks to enhance their reach to families across our large region, and there is a natural connection with their programming and the families we serve at *One Safe Place*, a family justice center my office opened roughly a year ago. We have served over 3,800 families including 2,000 children since we opened and those families would benefit from literacy and educational programming that Reading Legacies provides.

Reading Legacies has an established partnership with other organizations in our region such as the Sheriff's Department, the Probation Department, multiple school districts, and other programs that reach thousands of children, youth, and families.

One of our values at *One Safe Place* is that "every child should leave our care with a book." Funding programs such as Reading Legacies will lay a foundation for many families who simply don't have access, awareness or an understanding of the power of literacy as a basic social determinant of health.

Thank you for your consideration.

Sincerely,

Summer Stephan

SUMMER STEPHAN
San Diego County District Attorney

Dear San Marcos Community Foundation,

I am writing to you as the principal of Richland Elementary, an elementary school committed to fostering an inclusive and diverse learning environment for our students.

At Richland Elementary, we strongly believe that access to diverse literature plays a crucial role in promoting cultural understanding, empathy, and appreciation for different perspectives among our young learners. It is with this vision in mind that we are seeking your support through a grant of $1,500 to enhance our school library collection with more diverse books.

Our current library collection lacks representation from various cultures, ethnicities, and backgrounds. By expanding our collection to include books that reflect the rich tapestry of our student body, we aim to create an inclusive space where all students can see themselves represented and develop a deeper understanding of the world around them.

The grant funds will be utilized to purchase a wide range of diverse books, including those that highlight different races, religions, abilities, and family structures. We will also prioritize books that address social justice issues, promote gender equality, and celebrate diversity in all its forms. By doing so, we hope to foster a sense of belonging and empower our students to become compassionate global citizens.

Furthermore, these books will be available for both students and teachers to check out and will be displayed to encourage students to engage with these diverse books actively. These initiatives will not only promote literacy skills but also provide opportunities for meaningful discussions on topics such as tolerance, acceptance, and respect for others.

We sincerely appreciate your consideration of our grant request and the potential impact it can have on our students' educational journey. Your support will enable us to create a more inclusive and culturally responsive learning environment, fostering a love for reading and promoting empathy among our students. We look forward to the possibility of partnering with you to make a positive difference in the lives of our students.

Sincerely,

Julie Barbara

Julie Barbara
Principal
Richland Elementary

Title

Richland Elementary School Library

02/03/2024

id. 45428211

by **George Rodriguez** in **San Marcos Community Foundation**
on behalf of **Friends of Richland**

george.rodriguez@sjsu.edu

Original Submission

02/03/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Richland Elementary School Library
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Windows and Mirrors: Reflecting Diversity in our Library
Project Start Date	3/1/2024
Project End Date	6/14/2024
Date by Which Funds Will Be Expended:	4/30/2024
Total Number of People Served by this Project	871.0
Total Number of People Served by this Project in San Marcos Only	871.0
Grant Amount Requested	1500.0
	Organization Details
Organization Name	Richland Elementary School Library

Organization Street Address	910 Richland Road
Organization City	San Marcos
Organization State	California
Organization Zip Code	92069
Organization Website	https://richlandelementary.smusd.org/our_school/library/overview
Organization's EIN	23-7074629 200 Friends of Richland a72f24c6-bd1c-427d-98e4-72fc07063763 910 Richland Rd San Marcos CA 92069 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-11-13T00:00:00 2023-11-20T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2023-11-13T00:00:00 1972 05
	Contact Information
Contact First Name	Courtney
Contact Last Name	DeHaan-Canetti
Contact Title	Richland Librarian (Library Media Tech)
Contact Phone	+17602902408
Contact Email	Courtney.dehann-canetti@smusd.org
	Project Details

Briefly describe your request for funds.	Richland Elementary School Library is requesting a $1,500 grant to enhance and broaden its book collection to better represent the varied interests and backgrounds of its 831 pupils. As the oldest school in the San Marco Unified School District, Richland Elementary is dedicated to cultivating the academic development, imagination, and problem-solving abilities of its students. Nevertheless, financial limitations, such as the recent loss of Title 1 funding, have hindered the school's capacity to augment its literary resources. The grant funds will be specifically directed toward the purchase of fiction and nonfiction books that embody the cultural, racial, and gender diversity of Richland's student body, which is composed of 43.4% Hispanic or Latino and 39.0% White pupils. The student body comprises 9.6% English learners, 34.8% socioeconomically disadvantaged, and 13.7% students with disabilities. By committing to a more comprehensive and diverse book collection, Richland Elementary will nurture a stronger sense of connection and involvement among its students, inspiring their passion for learning and enabling them to thrive academically. Your kind contribution will have an enduring influence on the educational experiences and achievements of countless children in the San Marcos community, helping them develop into well-rounded, self-assured, and accomplished individuals.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Richland Elementary School Library in San Marcos, CA, is committed to providing a rigorous, relevant curriculum and fostering 21st-century learning skills for all students. Our full-time librarian, Mrs. Canetti, along with teachers and parent volunteers, work together to support students' learning and engagement in the library. The requested grant will enable us to serve our diverse student population better, reinforcing our commitment to academic success and personal well-being for all students. Your contribution will impact the educational experiences of children and their families in the San Marcos community, helping them reach their full potential. Richland Elementary is dedicated to building the future one child at a time. Recently, a young student discovered a book featuring a character who resembled her in appearance and heritage. She eagerly devoured the book and returned, hoping to find more stories reflecting her background. It was a poignant reminder of the importance of diverse representation in literature for all our students. This grant would enable us to expand our collection, ensuring that every child can experience the joy of finding characters who genuinely resonate with them, fostering a lifelong love for reading and learning.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Current partners include the Friends of Richland (FOR Club), Richland Elementary's parent-teacher organization.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	

Please upload the annual operating budget for your organization.

Richland_Elementary_Library_Budget_-_Google_Sheets.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Richland_Grant_Authorization.pdf

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	1500.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding **SMCF Budget Worksheet 2.xlsx**	

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	The library budget relies on school funds, donations, and grants. If not fully funded, we'll prioritize book categories, seek further donations and explore alternatives. The project will proceed.

	Expenses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	*Total*	*Average*
Library Expenses	***Monthly totals:***	$0	$0	$0	$0	$0	$0	$0	$207	$575	$6,437	$38	$0	**$7,258**	**$605**
	Library Supplies									$173	$112	$38		*$323*	*$108*
	Books - Scholastic										$3,966			*$3,966*	*$3,966*
	Books - Amazon								$207	$402	$1,118			*$1,728*	*$576*
	Books - Other Vendor													*$0*	*$0*
	Teacher Resources										$1,200			*$1,200*	*$1,200*
	Jr Librarian Program										$41			*$41*	*$41*
	Other													*$0*	*$0*
	Other													*$0*	*$0*

Title

Ride Above Disability Therapeutic Riding Center- Providing enhancements for therapy students

03/14/2024

id. 45889837

by **Allie Sarnataro** in **San Marcos Community Foundation**
on behalf of **RIDE ABOVE DISABILITY THERAPEUTIC RIDING CENTER**

14781 Pomerado Road
216
Poway, California
92064
CA
United States
8582095662
allie@radtrc.org

Original Submission

03/14/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Ride Above Disability Therapeutic Riding Center- Providing enhancements for therapy students
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Ride Above Disability Therapeutic Riding Center- Providing enhancements for therapy students
Project Start Date	7/1/2024
Project End Date	7/1/2025
Date by Which Funds Will Be Expended:	7/1/2025
Total Number of People Served by this Project	300.0

Total Number of People Served by this Project in San Marcos Only	30.0
Grant Amount Requested	3136.0
	Organization Details
Organization Name	Ride Above Disability Therapeutic Riding Center
Organization Street Address	14781 Pomerado Rd #216
Organization City	Poway
Organization State	CA
Organization Zip Code	92064
Organization Website	radtrc.org
Organization's EIN	46-4773955 200 RIDE ABOVE DISABILITY THERAPEUTIC RIDING CENTER cb2efe3b-320f-4409-98b9-1a2a44fbb000 14781 Pomerado Rd #216 Poway CA 92064 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-11-13T00:00:00 2023-12-04T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-11-13T00:00:00 2014 07
	Contact Information
Contact First Name	Allie
Contact Last Name	Sarnataro
Contact Title	Executive Director

Contact Phone	+18582095662
Contact Email	allie@radtrc.org
	Project Details
Briefly describe your request for funds.	Funds would help provide students with shade which we don't have a lot of at the ranch and help protect them from sun burn and damage. There would also be the opportunity for providing riding helmets to students who cant afford their own. Horseback riding helmets need to be replaced every 6 years. Sensory items for lessons such as games, tools, toys and lesson enhancements. Mats for comfortability to students and volunteers when working with the horses on the ground. The mats we currently have are 10 years old, broken and creating a trip hazard for those around.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	We have a long standing partnership with Cal State San Marcos and have many college students coming to the ranch to intern with us as part of their requirements for school. Each semester we can serve up to 20 or more students! Additionally, we have many volunteers and students who live in the San Marcos area and travel to our ranch for therapy lessons.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Yes, we do. Specifically we have an internship program with Cal State San Marcos where college students come and intern at our therapy center. We also partner with many local schools and colleges.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	No
Please provide a detailed narrative of	Ride Above Disability Therapeutic Riding Center is a PATH (Professional Association of Therapeutic Horsemanship) member center that teaches

your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.

recreational riding to children and adults of all ages with disabilities. Our mission is to Create Hope, Celebrate Ability and Ride Above Challenges. We accept all disabilities into our program including autism, epilepsy, Cerebral Palsy, TBI, ADD, ADHA, Anxiety, Rett Syndrome, Downs Syndrome, Chromosome deletion, Learning disabled, Oppositional defiant disorder, Williams Syndrome, Spinal injury, Visually impaired, Muscular dystrophy, Schizophrenia as long as they have a doctor's clearance to ride. Therapeutic riding is an equine-assisted activity for the purpose of contributing positively to the cognitive, physical, emotional and social well-being of individuals with special needs. Therapeutic riding provides benefits in the areas of health, education, sport and recreation & leisure.

Ride Above Disability was created and we opened our doors in 2014. We started with 2 horses, 16 students and 1 staff member. We now have 15 horses, 75 students and 10 instructors. The idea behind Ride Above was to create a place where the entire family unit could come and feel welcome, relax and enjoy their time at the ranch. While special needs riders are our focus, we also teach siblings and parents who are interested, which gives our families an activity they can share together. Ride Above is a place for family and community, not just for our students but our volunteers and instructors as well. Everyone at Ride Above is committed to changing lives for the better, no matter who you are. We look at every person that is involved and see ability. With a dedicated staff, Ride Above Disability strives to make a difference in the lives of our riders as well as the community of San Diego. We currently offer a show team for our disabled riders to go to local horse shows in the community with able-bodied riders. This supports self confidence, motivation and inclusion.

In addition to therapeutic riding, we also offer an extensive volunteer program for the local community. We have a partnership with 4 colleges and multiple high schools for volunteer internships. We work with the local military bases providing a way for military members to give back to their community. We also have a transition program for disabled adults to come learn, volunteer and gain job experience in a work environment. This year we also started a work program for high school students where they get paid through their high schools to work with us. We offer an instructor in training program for riders in transition who would like to learn more about becoming an instructor. We also have recently been out in the community at local Farmers Markets and events booths. This year we have done about 15 or more presentations for the local clubs such as Rotary clubs, Kiwanis clubs, VFWs, Women’s groups etc. We were recently awarded two certificates from the County Supervisors office for Community Heroes and Recognition for all the work we are doing in the therapeutic riding industry.

Therapeutic riding is just one of many ways we aid our students. Here is a testimonial from one of our students and their mom.

“I have enjoyed getting to work with the different instructors in order to learn more about horses and what it takes to ride. Everyone has a different background with horses and it's impressive how much knowledge and love each of your staff has for those animals. I have a whole different perspective on horses and so much more respect for what you all do. It's

	really cool that you started RAD and chose to work with clients challenged with a variety of special needs. I admire each and every one of you that work so hard providing excellent care to the incredible horses. In addition, you give this rare opportunity to your clients to feel so amazing each time they mount one of those incredible creatures that intuitively handle their load with TLC . At the same time each client is surrounded by angels on all sides while riding - who wouldn't love that?. It's simply amazing to see how much it means to all that are involved - including the horses. Thank you for giving me the opportunity to really see how it all works up close and for giving Kim and all your clients the opportunity of a lifetime to do something that makes them feel like they are on cloud nine. Riding at Rad is Kim's favorite thing to do and she feels quite accomplished that she has her own sport that she can do (with a league of angels that is):) We are so blessed and grateful", Mara and Kim
Please upload any community letters or media in support of this project.	

Please upload the annual operating budget for your organization.

RAD_2024_Approved_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

Statement_of_Activity_Report.pdf

Statement_of_Financial_Position_Report.pdf

Please attach the first two pages of your Federal 990.

2022_990_pgs_1-2.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	3136.0
Is this a Challenge or Matching Grant?	No

Could this be a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	At the current moment, we do not have any other funds committed, pending or conditional. We would still be able to do the project if we don't receive the full amount and lessen the quantities.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
8 4x6 mats @ $217 each	*1,736.00*	
Shade covers 10 x $30 each	300.00	
Helmets 10 x $80 each	800.00	
Sensory items for student lessons	300.00	
Total budget for this PROJECT:	3,136.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	NA	NA	NA
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Ride Above Disability Therapeutic Riding Center

2024 Budget: Ride Above Disability TRC Budget FY 2024 - FY24 P&L

January - December 2024

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
Revenue													
43400 Direct Public Support													0.00
43410 Corporate Contributions	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	25,200.00
43420 Grants	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	133,200.00
43460 Individual Contributions	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	54,000.00
43470 Ranch Store Revenue	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	4,500.00
43480 Horse Sponsorship	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	69,840.00
Total 43400 Direct Public Support	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 286,740.00**
47200 Program Income													0.00
47240 Program Service Fees	12,937.00	10,781.00	14,375.00	11,516.00	15,355.00	15,355.00	13,819.00	15,355.00	11,516.00	15,355.00	11,516.00	11,516.00	159,396.00
47250 Horse Show/Gymkhana	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 47200 Program Income	**$ 12,937.00**	**$ 10,781.00**	**$ 14,375.00**	**$ 11,516.00**	**$ 15,355.00**	**$ 15,355.00**	**$ 13,819.00**	**$ 15,355.00**	**$ 11,516.00**	**$ 15,355.00**	**$ 11,516.00**	**$ 11,516.00**	**$ 159,396.00**
49000 Special Events Income													0.00
49010 Fundraiser/special Events income	0.00	0.00	30,000.00	6,000.00	28,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	69,000.00
49020 Tack Sale	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,800.00
Total 49000 Special Events Income	**$ 400.00**	**$ 400.00**	**$ 30,400.00**	**$ 6,400.00**	**$ 28,400.00**	**$ 400.00**	**$ 400.00**	**$ 400.00**	**$ 5,400.00**	**$ 400.00**	**$ 400.00**	**$ 400.00**	**$ 73,800.00**
Total Revenue	**$ 37,232.00**	**$ 35,076.00**	**$ 68,670.00**	**$ 41,811.00**	**$ 67,650.00**	**$ 39,650.00**	**$ 38,114.00**	**$ 39,650.00**	**$ 40,811.00**	**$ 39,650.00**	**$ 35,811.00**	**$ 35,811.00**	**$ 519,936.00**
Gross Profit	**$ 37,232.00**	**$ 35,076.00**	**$ 68,670.00**	**$ 41,811.00**	**$ 67,650.00**	**$ 39,650.00**	**$ 38,114.00**	**$ 39,650.00**	**$ 40,811.00**	**$ 39,650.00**	**$ 35,811.00**	**$ 35,811.00**	**$ 519,936.00**

Expenditures													
60900 Business Expenses													0.00
60920 Business Registration Fees	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	150.00
60930 Bank Fees	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	24.00
60940 QuickBooks Merchant Fees	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	900.00
60950 Square Merchant Fees	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	120.00
60960 PayPal Mechant Charges	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	420.00
60980 State and Federal fees	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	120.00
Total 60900 Business Expenses	**$ 144.50**	**$ 144.50**	**$ 144.50**	**$ 144.50**	**$ 144.50**	**$ 144.50**	**$ 144.50**	**$ 144.50**	**$ 144.50**	**$ 144.50**	**$ 144.50**	**$ 144.50**	**$ 1,734.00**
62100 Contract Services													0.00
62110 Accounting Fees	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
62130 Fundraising Exp / Special Events Fees	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	22,800.00
62150 Outside Contractor Services	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
62160 Contractor Bonus	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	5,000.00
Total 62100 Contract Services	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ 4,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ 5,000.00**	**$ 29,000.00**
62300 Payroll Expenses													0.00
623100 Worker's Comp	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	39,000.00
623200 Federal FUTA and FIT	706.00	706.00	706.00	706.00	706.00	706.00	706.00	706.00	706.00	706.00	706.00	706.00	8,472.00
623201 FED SOCSEC-ER	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	21,180.00
623202 FED Medicare-ER	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00	4,944.00
623203 CA State Taxes	601.00	601.00	601.00	601.00	601.00	601.00	601.00	601.00	601.00	601.00	601.00	601.00	7,212.00
623204 Emp pd taxes and ADP fee	675.00	675.00	675.00	675.00	675.00	675.00	675.00	675.00	675.00	675.00	675.00	675.00	8,100.00
62330 Employee pay	14,800.00	14,800.00	14,800.00	15,540.00	15,540.00	15,540.00	15,540.00	15,540.00	15,540.00	15,540.00	15,540.00	15,540.00	184,260.00
Total 62300 Payroll Expenses	**$ 21,959.00**	**$ 21,959.00**	**$ 21,959.00**	**$ 22,699.00**	**$ 22,699.00**	**$ 22,699.00**	**$ 23,199.00**	**$ 23,199.00**	**$ 23,199.00**	**$ 23,199.00**	**$ 23,199.00**	**$ 23,199.00**	**$ 273,168.00**
62800 Facilities and Equipment													0.00
62820 Trailer Expenses / Truck purchase	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00
62840 Facility Maintenance	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
Total 62800 Facilities and Equipment	**$ 1,500.00**	**$ 1,500.00**	**$ 1,500.00**	**$ 1,500.00**	**$ 1,500.00**	**$ 1,500.00**	**$ 5,500.00**	**$ 1,500.00**	**$ 1,500.00**	**$ 1,500.00**	**$ 1,500.00**	**$ 1,500.00**	**$ 22,000.00**
63000 Horse Related Expense													0.00
63100 Boarding	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	76,020.00
63200 Horse Aquisition	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	8,000.00
63300 Farrier	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	29,196.00
63400 Veterinary/medications	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	24,000.00
63500 Transportation and Fuel	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00
63600 Medications and Supplements	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	20,199.96
63650 feed and grain	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
63700 Tack and Equipment	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00	0.00	1,000.00
63775 Bedding	400.00	400.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
63800 barn supplies	375.00	0.00	0.00	375.00	0.00	0.00	375.00	0.00	0.00	375.00	0.00	0.00	1,500.00
Total 63000 Horse Related Expense	**$ 13,876.33**	**$ 13,501.33**	**$ 13,501.33**	**$ 13,476.33**	**$ 13,101.33**	**$ 13,601.33**	**$ 21,476.33**	**$ 13,101.33**	**$ 13,101.33**	**$ 13,476.33**	**$ 13,601.33**	**$ 13,101.33**	**$ 168,915.96**

65000 Operations													0.00
65020 Postage & Mailing Services	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
65030 Printing & Copying	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
65040 Supplies	300.00	0.00	0.00	300.00	0.00	0.00	300.00	0.00	0.00	300.00	0.00	0.00	1,200.00
65050 Telephone, Telecommunications	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00
65060 Ranch Store	205.00	205.00	205.00	205.00	205.00	205.00	205.00	205.00	205.00	205.00	205.00	205.00	2,460.00
Total 65000 Operations	**$ 780.00**	**$ 480.00**	**$ 480.00**	**$ 780.00**	**$ 480.00**	**$ 480.00**	**$ 780.00**	**$ 480.00**	**$ 480.00**	**$ 780.00**	**$ 480.00**	**$ 480.00**	**$ 6,960.00**
65100 Other Types of Expenses													0.00
65110 Advertising Expenses and website	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00
65120 Insurance - Liability, D & O	458.00	458.00	458.00	458.00	458.00	458.00	458.00	458.00	458.00	458.00	458.00	458.00	5,496.00
65150 Memberships and Dues	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	1,092.00
65170 Staff Development	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00
65XXX Volunteers								2,000.00					2,000.00
Total 65100 Other Types of Expenses	**$ 924.00**	**$ 924.00**	**$ 924.00**	**$ 924.00**	**$ 924.00**	**$ 924.00**	**$ 924.00**	**$ 2,924.00**	**$ 924.00**	**$ 924.00**	**$ 924.00**	**$ 924.00**	**$ 13,088.00**
68300 Travel and Meetings					300.00								300.00
68310 Conference, Convention, Meeting	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00
Total 68300 Travel and Meetings	**$ 125.00**	**$ 125.00**	**$ 125.00**	**$ 125.00**	**$ 425.00**	**$ 125.00**	**$ 125.00**	**$ 125.00**	**$ 125.00**	**$ 125.00**	**$ 125.00**	**$ 125.00**	**$ 1,800.00**
Total Expenditures	**$ 41,308.83**	**$ 40,633.83**	**$ 40,633.83**	**$ 41,648.83**	**$ 41,273.83**	**$ 43,473.83**	**$ 54,148.83**	**$ 43,473.83**	**$ 41,473.83**	**$ 42,148.83**	**$ 41,973.83**	**$ 44,473.83**	**$ 516,665.96**
Net Operating Revenue	**-$ 4,076.83**	**-$ 5,557.83**	**$ 28,036.17**	**$ 162.17**	**$ 26,376.17**	**-$ 3,823.83**	**-$ 16,034.83**	**-$ 3,823.83**	**-$ 662.83**	**-$ 2,498.83**	**-$ 6,162.83**	**-$ 8,662.83**	**$ 3,270.04**
Net Revenue	**-$ 4,076.83**	**-$ 5,557.83**	**$ 28,036.17**	**$ 162.17**	**$ 26,376.17**	**-$ 3,823.83**	**-$ 16,034.83**	**-$ 3,823.83**	**-$ 662.83**	**-$ 2,498.83**	**-$ 6,162.83**	**-$ 8,662.83**	**$ 3,270.04**

Ride Above Disability Therapeutic Riding Center

2024 Budget: Ride Above Disability TRC Budget FY 2024 - FY24 P&L

January - December 2024

	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
Revenue													
43400 Direct Public Support													0.00
43410 Corporate Contributions	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	25,200.00
43420 Grants	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	11,100.00	133,200.00
43460 Individual Contributions	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	54,000.00
43470 Ranch Store Revenue	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	4,500.00
43480 Horse Sponsorship	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	5,820.00	69,840.00
Total 43400 Direct Public Support	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 23,895.00**	**$ 286,740.00**
47200 Program Income													0.00
47240 Program Service Fees	12,937.00	10,781.00	14,375.00	11,516.00	15,355.00	15,355.00	13,819.00	15,355.00	11,516.00	15,355.00	11,516.00	11,516.00	159,396.00
47250 Horse Show/Gymkhana	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 47200 Program Income	**$ 12,937.00**	**$ 10,781.00**	**$ 14,375.00**	**$ 11,516.00**	**$ 15,355.00**	**$ 15,355.00**	**$ 13,819.00**	**$ 15,355.00**	**$ 11,516.00**	**$ 15,355.00**	**$ 11,516.00**	**$ 11,516.00**	**$ 159,396.00**
49000 Special Events Income													0.00
49010 Fundraiser/special Events income	0.00	0.00	30,000.00	6,000.00	28,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	69,000.00
49020 Tack Sale	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,800.00
Total 49000 Special Events Income	**$ 400.00**	**$ 400.00**	**$ 30,400.00**	**$ 6,400.00**	**$ 28,400.00**	**$ 400.00**	**$ 400.00**	**$ 400.00**	**$ 5,400.00**	**$ 400.00**	**$ 400.00**	**$ 400.00**	**$ 73,800.00**
Total Revenue	**$ 37,232.00**	**$ 35,076.00**	**$ 68,670.00**	**$ 41,811.00**	**$ 67,650.00**	**$ 39,650.00**	**$ 38,114.00**	**$ 39,650.00**	**$ 40,811.00**	**$ 39,650.00**	**$ 35,811.00**	**$ 35,811.00**	**$ 519,936.00**
Gross Profit	**$ 37,232.00**	**$ 35,076.00**	**$ 68,670.00**	**$ 41,811.00**	**$ 67,650.00**	**$ 39,650.00**	**$ 38,114.00**	**$ 39,650.00**	**$ 40,811.00**	**$ 39,650.00**	**$ 35,811.00**	**$ 35,811.00**	**$ 519,936.00**

Non Program Expenditures													
60900 Business Expenses													0.00
60920 Business Registration Fees	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	150.00
60930 Bank Fees	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	24.00
60940 QuickBooks Merchant Fees	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	900.00
60950 Square Merchant Fees	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	120.00
60960 PayPal Mechant Charges	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	420.00
60980 State and Federal fees	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	120.00
65000 Operations													
65020 Postage & Mailing Services	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
65030 Printing & Copying	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
65040 Supplies	300.00	0.00	0.00	300.00	0.00	0.00	300.00	0.00	0.00	300.00	0.00	0.00	1,200.00
65050 Telephone, Telecommunications	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00
65060 Ranch Store	205.00	205.00	205.00	205.00	205.00	205.00	205.00	205.00	205.00	205.00	205.00	205.00	2,460.00
65100 Other Types of Expenses													0.00
65110 Advertising Expenses and website	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00
65120 Insurance - Liability, D & O	458.00	458.00	458.00	458.00	458.00	458.00	458.00	458.00	458.00	458.00	458.00	458.00	5,496.00
65150 Memberships and Dues	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	91.00	1,092.00
62100 Contract Services													
62110 Accounting Fees	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
62130 Fundraising Exp / Special Events Fees	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	22,800.00
62150 Outside Contractor Services	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
62160 Contractor Bonus	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00	5,000.00
65170 Staff Development	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00
65XXX Volunteers								2,000.00					2,000.00
68300 Travel and Meetings					300.00								300.00
68310 Conference, Convention, Meeting	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00
Total Non Program Expenditures	**$ 3,973.50**	**$ 3,673.50**	**$ 3,673.50**	**$ 3,973.50**	**$ 3,973.50**	**$ 5,673.50**	**$ 3,973.50**	**$ 5,673.50**	**$ 3,673.50**	**$ 3,973.50**	**$ 3,673.50**	**$ 6,673.50**	**$ 52,582.00**

Program Expenditures													
62300 Payroll Expenses													0.00
623100 Worker's Comp	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	39,000.00
623200 Federal FUTA and FIT	706.00	706.00	706.00	706.00	706.00	706.00	706.00	706.00	706.00	706.00	706.00	706.00	8,472.00
623201 FED SOCSEC-ER	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	1,765.00	21,180.00
623202 FED Medicare-ER	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00	412.00	4,944.00
623203 CA State Taxes	601.00	601.00	601.00	601.00	601.00	601.00	601.00	601.00	601.00	601.00	601.00	601.00	7,212.00
623204 Emp pd taxes and ADP fee	675.00	675.00	675.00	675.00	675.00	675.00	675.00	675.00	675.00	675.00	675.00	675.00	8,100.00
62330 Employee pay	14,800.00	14,800.00	14,800.00	15,540.00	15,540.00	15,540.00	15,540.00	15,540.00	15,540.00	15,540.00	15,540.00	15,540.00	184,260.00
62800 Facilities and Equipment													0.00
62820 Trailer Expenses / Truck purchase	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00
62840 Facility Maintenance	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
63000 Horse Related Expense													0.00
63100 Boarding	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	6,335.00	76,020.00
63200 Horse Aquisition	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	8,000.00
63300 Farrier	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	2,433.00	29,196.00
63400 Veterinary/medications	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	24,000.00
63500 Transportation and Fuel	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00
63600 Medications and Supplements	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	1,683.33	20,199.96
63650 feed and grain	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
63700 Tack and Equipment	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00	0.00	1,000.00
63775 Bedding	400.00	400.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
63800 barn supplies	375.00	0.00	0.00	375.00	0.00	0.00	375.00	0.00	0.00	375.00	0.00	0.00	1,500.00
Total Program Expenditures	**$ 37,335.33**	**$ 36,960.33**	**$ 36,960.33**	**$ 37,675.33**	**$ 37,300.33**	**$ 37,800.33**	**$ 50,175.33**	**$ 37,800.33**	**$ 37,800.33**	**$ 38,175.33**	**$ 38,300.33**	**$ 37,800.33**	**$ 464,083.96**
Total Expenditures	**$ 41,308.83**	**$ 40,633.83**	**$ 40,633.83**	**$ 41,648.83**	**$ 41,273.83**	**$ 43,473.83**	**$ 54,148.83**	**$ 43,473.83**	**$ 41,473.83**	**$ 42,148.83**	**$ 41,973.83**	**$ 44,473.83**	**$ 516,665.96**
Net Operating Revenue	**-$ 4,076.83**	**-$ 5,557.83**	**$ 28,036.17**	**$ 162.17**	**$ 26,376.17**	**-$ 3,823.83**	**-$ 16,034.83**	**-$ 3,823.83**	**-$ 662.83**	**-$ 2,498.83**	**-$ 6,162.83**	**-$ 8,662.83**	**$ 3,270.04**
Net Revenue	**-$ 4,076.83**	**-$ 5,557.83**	**$ 28,036.17**	**$ 162.17**	**$ 26,376.17**	**-$ 3,823.83**	**-$ 16,034.83**	**-$ 3,823.83**	**-$ 662.83**	**-$ 2,498.83**	**-$ 6,162.83**	**-$ 8,662.83**	**$ 3,270.04**

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

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning , 2022, and ending , 20

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

C
RIDE ABOVE DISABILITY THERAPEUTIC RIDING CENTER
14781 POMERADO RD #216
POWAY, CA 92064

D Employer identification number
46-4773955

E Telephone number
858-209-5662

G Gross receipts $ 447,771.

F Name and address of principal officer: CYNDIE BRADLEY
Same As C Above

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.

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: radtrc.org

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2014

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: RECOGNIZE ABILITY IN EACH PERSON & ENCOURAGE GROWTH/DEVELOPMENT THROUGH THE USE OF EQUESTRIAN ACTIVITIES.

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	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
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.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	192,135.	250,410.
9	Program service revenue (Part VIII, line 2g)	76,675.	122,430.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3.	-26,456.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	27,698.	54,115.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	296,511.	400,499.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	38,626.	126,559.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	203,345.	244,544.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	241,971.	371,103.
19	Revenue less expenses. Subtract line 18 from line 12	54,540.	29,396.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	169,516.	175,526.
21	Total liabilities (Part X, line 26)	0.	879.
22	Net assets or fund balances. Subtract line 21 from line 20	169,516.	174,647.

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

CYNDIE BRADLEY — Treasurer
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Cherry R. Laurent, CPA	Cherry R. Laurent, CPA			P00154493

Firm's name: F C PAYROLL INC
Firm's address: 16766 BERNARDO CENTER DR, STE 103
SAN DIEGO, CA 92128
Firm's EIN: 46-2242694
Phone no. 858-487-4444

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:

RECOGNIZE ABILITY IN EACH PERSON & ENCOURAGE GROWTH/DEVELOPMENT THROUGH THE USE OF EQUESTRIAN ACTIVITIES.

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 $ 182,976. including grants of $) (Revenue $)

RAD GAVE OVER 1000 LESSONS TO SPECIAL NEEDS RIDERS IN 2019

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 182,976.

Ride Above Disability Therapeutic Riding Center

Statement of Activity

January - December 2023

	TOTAL
Revenue	
10000 Interest Earned	25.71
43400 Direct Public Support	
43410 Corporate Contributions	18,544.54
43420 Grants	120,285.00
43460 Individual Contributions	61,487.16
43470 Ranch Store Revenue	4,198.00
43480 Horse Sponsorship	73,694.61
Total 43400 Direct Public Support	**278,209.31**
47200 Program Income	1,337.01
47240 Program Service Fees	155,712.37
Total 47200 Program Income	**157,049.38**
49000 Special Events Income	
49010 Fundraiser/special Events income	55,424.62
49020 Tack Sale	4,823.47
Total 49000 Special Events Income	**60,248.09**
PayPal Income	4,476.13
Uncategorized Revenue	1,620.08
Total Revenue	**$501,628.70**
GROSS PROFIT	**$501,628.70**
Expenditures	
60900 Business Expenses	
60930 Bank Fees	57.59
60940 QuickBooks Merchant Fees	2,015.52
60960 PayPal Mechant Charges	430.68
Total 60900 Business Expenses	**2,503.79**
62100 Contract Services	
62110 Accounting Fees	761.36
62130 Fundraising Exp / Special Events Fees	22,353.03
62150 Outside Contractor Services	358.50
62160 Contractor Bonus	600.00
Total 62100 Contract Services	**24,072.89**
62300 Payroll Expenses	
623100 Worker's Comp	40,805.01
623200 Federal FUTA and FIT	7,851.26
623201 FED SOCSEC-ER	22,122.55
623202 FED Medicare-ER	5,173.94
623203 CA State Taxes	7,474.61
623204 Emp pd taxes and ADP fee	7,790.34
62330 Employee pay	157,579.21
Total 62300 Payroll Expenses	**248,796.92**

Ride Above Disability Therapeutic Riding Center

Statement of Activity

January - December 2023

	TOTAL
62800 Facilities and Equipment	
62820 Trailer Expenses / Truck purchase	3,723.71
62840 Facility Maintenance	24,036.48
Total 62800 Facilities and Equipment	**27,760.19**
63000 Horse Related Expense	
63100 Boarding	85,353.00
63200 Horse Aquisition	14,890.00
63300 Farrier	25,145.00
63400 Veterinary/medications	31,341.54
63500 Transportation and Fuel	1,745.16
63600 Medications and Supplements	20,199.35
63650 feed and grain	7,114.01
63700 Tack and Equipment	3,578.42
63775 Bedding	1,754.10
63800 barn supplies	4,121.76
Total 63000 Horse Related Expense	**195,242.34**
65000 Operations	
65020 Postage & Mailing Services	632.07
65030 Printing & Copying	1,201.12
65040 Supplies	5,157.69
65050 Telephone, Telecommunications	1,422.39
65060 Ranch Store	2,326.91
Total 65000 Operations	**10,740.18**
65100 Other Types of Expenses	
65110 Advertising Expenses and website	1,420.68
65120 Insurance - Liability, D & O	4,875.00
65150 Memberships and Dues	559.00
65170 Staff Development	2,457.75
65180 Volunteer recognition and retention	1,193.03
Total 65100 Other Types of Expenses	**10,505.46**
68300 Travel and Meetings	114.45
Melio Service Fees	1.50
Uncategorized Expenditure	20.00
Total Expenditures	**$519,757.72**
NET OPERATING REVENUE	**$ -18,129.02**
Other Expenditures	
70000 Depreciation	13,690.00
Total Other Expenditures	**$13,690.00**
NET OTHER REVENUE	**$ -13,690.00**
NET REVENUE	**$ -31,819.02**

Ride Above Disability Therapeutic Riding Center

Statement of Financial Position

As of December 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Business Savings (6940) (deleted)	75,948.10
Business Value Checking (5331) (deleted)	85,511.92
Checking - 3312 - 4	33,670.21
PayPal	518.47
Savings - 9407 - 4	69,233.25
Total Bank Accounts	**$264,881.95**
Accounts Receivable	
Accounts Receivable (A/R)	479.50
Total Accounts Receivable	**$479.50**
Other Current Assets	
Uncategorized Asset	0.08
Undeposited Funds	0.00
Total Other Current Assets	**$0.08**
Total Current Assets	**$265,361.53**
Fixed Assets	
8000 Fixed Assets	
8010 Horses	
Depreciation	0.00
Original cost	0.00
Total 8010 Horses	**0.00**
8020 tack room	
Depreciation	-3,103.00
Original cost	7,500.00
Total 8020 tack room	**4,397.00**
8030 office and classroom	
Depreciation	-7,762.00
Original cost	12,000.00
Total 8030 office and classroom	**4,238.00**
Total 8000 Fixed Assets	**8,635.00**
8025 Tack Equipment	18,016.15
8026 Accumulated Depreciation	-14,013.00
Total 8025 Tack Equipment	**4,003.15**
8035 Machinery and Equipment	11,187.80
8036 Accumulated Depreciation	-8,702.00
Total 8035 Machinery and Equipment	**2,485.80**

Ride Above Disability Therapeutic Riding Center

Statement of Financial Position

As of December 31, 2023

	TOTAL
9000 Accumulated Depreciation	7,350.00
Total Fixed Assets	**$22,473.95**
TOTAL ASSETS	**$287,835.48**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	**$0.00**
Total Current Liabilities	**$0.00**
Total Liabilities	**$0.00**
Equity	
Opening Balance Equity	175,014.11
Retained Earnings	144,640.39
Net Revenue	-31,819.02
Total Equity	**$287,835.48**
TOTAL LIABILITIES AND EQUITY	**$287,835.48**

San Diego Children's Discovery Museum

Explore. Imagine. Experiment.

March 20, 2024

Dear San Marcos Community Foundation,

On behalf of the San Diego Children's Discovery Museum (SDCDM), I am pleased to support the $10,000 Access for All Admissions Initiative grant proposal being submitted to the San Marcos Community Foundation. This initiative supports children most impacted by early childhood educational disparities during the earliest years when it matters most. Your generous grant will positively impact economically disadvantaged children and their caregivers from the San Marcos community.

The SDCDM Access for All Admissions Initiative makes the Museum accessible to all families, regardless of their financial circumstances. Through subsidized admission rates for EBT/SNAP and CalFresh/WIC cardholders, the Access for All initiative ensures that every child has the opportunity to benefit from the enriching educational experiences offered here at the Museum. The discounted admission rate of $1/person opens doors to our purposeful play areas, exhibits, and cost-free, educator-led enrichment experiences, fostering cognitive, social, emotional, and foundational skills crucial for future success.

Like many communities, San Marcos faces challenges in addressing the needs of its socioeconomically disadvantaged residents, particularly children. By supporting this grant, the San Marcos Community Foundation can directly impact the lives of approximately 950 San Marcos children and their caregivers. These children will have access to a safe, educational, and fun environment where they can engage in purposeful play, social-emotional learning, and STREAM activities. Moreover, this initiative will help bridge the achievement gap that disproportionately affects marginalized groups in the San Diego community.

The SDCDM is committed to collaboration and partnership to maximize our impact. We have a history of working closely with many San Marcos organizations as highlighted in our proposal. I am proud to note that the SDCDM has previously received funding from the San Marcos Community Foundation, which most recently enabled us to bring the Mobile Children's Museum to over 250 children in the San Marcos community.

I urge the San Marcos Community Foundation to support the Access for All Admissions Initiative proposed by the San Diego Children's Discovery Museum. Together, we can make a tangible difference in the lives of young San Marcos children, providing them with the tools and opportunities they need to thrive and succeed.

Thank you for your time and consideration. We look forward to hearing from you.

Sincerely,

Christina Piranio
Chief Executive Officer
San Diego Children's Discovery Museum

320 N. Broadway, Escondido, CA 92025
(760) 233-7755
www.sdcdm.org

Title

San Diego Children’s Discovery Museum- Access for All for San Marcos Residents

03/25/2024

id. 46013222

by **Renee Simpson** in **San Marcos Community Foundation**
on behalf of **San Diego Children's Discovery Museum**

renees@sdcdm.org

Original Submission

03/25/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	San Diego Children’s Discovery Museum- Access for All for San Marcos Residents
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Access for All for San Marcos Residents
Project Start Date	7/1/2024
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	6/30/2025
Total Number of People Served by this Project	20000.0
Total Number of People Served by this Project in San Marcos Only	950.0
Grant Amount Requested	10000.0
	Organization Details

Organization Name	San Diego Children’s Discovery Museum
Organization Street Address	320 N. Broadway
Organization City	Escondido
Organization State	CA
Organization Zip Code	92025
Organization Website	www.sdcdm.org
Organization's EIN	33-0912735 200 San Diego Children's Discovery Museum 27fb7c0e-352e-48fa-b48a-ba3f871a7568 PO Box #1057 Escondido CA 92033 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2022-09-12T00:00:00 2022-09-19T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2022-09-12T00:00:00 2001 01
	Contact Information
Contact First Name	Heather
Contact Last Name	Disher
Contact Title	Director of Advancement
Contact Phone	+17602337755
Contact Email	heatherd@sdcdm.org
	Project Details

Briefly describe your request for funds.	Through a $10,000 San Marcos Community Foundation grant, economically disadvantaged San Marcos children and their caregivers will benefit from the San Diego Children's Discovery Museum (SDCDM) Access for All Admissions Initiative, which subsidizes the cost of admission for EBT/SNAP, CalFresh/WIC cardholders. The discounted admission rate of $1/person unlocks access to The Museum's 13,500 square feet of purposeful play areas and exhibits, along with cost-free, educator-led enrichment experiences offered twice daily. SDCDM delivers enriching educational opportunities in STREAM (science, technology, reading, engineering, arts, and math), purposeful play, and social-emotional learning to young children. The majority of our audience is children ages 0-5. Based on SDCDM's internal admissions database, which tracks zip codes and Access for All admissions, we estimate that 1,280 of our annual 20,000 Access for All visitors reside in San Marcos. One of the most pressing needs of our community is to prepare young children for future success. The first five years of a child's life are paramount for their overall development, and building cognitive, social, emotional, and foundational skills is crucial for future success. Time spent at the Museum develops crucial early skills that strengthen children's potential to excel in life.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Many of SDCDM's daily visitors reside in San Marcos, a neighboring city to Escondido where we are located. A majority of children in this section of inland North County are socioeconomically disadvantaged and identify as Hispanic/Latino, a marginalized group. These factors, among others, heighten the risk of adverse outcomes and contribute to the widening achievement gap that starts early in the educational journey of children. With this grant, we can enrich the lives of approximately 950 San Marcos children and their caregivers. With your support, we can: • Provide San Marcos families facing unique life challenges an educational, safe, and fun environment where children can engage in purposeful play, social-emotional learning, and STREAM activities. • Prepare San Marcos children for future success and inspire a lifelong love of learning by offering hands-on exhibits and programs. • Create a safe space for San Marcos families to come together and find a place of belonging, regardless of financial barriers. Recent SDCDM surveys demonstrate that families highly value our fun, safe, and inclusive environment, which fosters cooperative play and contributes to early skills and brain development. Many visitors mention that without the Access for All initiative, they wouldn't be able to visit SDCDM.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Yes, San Marcos Unified School, MACC-Gosnell, Palomar College, and CSU San Marcos are some of SDCDM's recent community and service recipient partners located in San Marcos.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	A $2,000 grant provided by the San Marcos Community Foundation in March 2023 enabled SDCDM to bring the Mobile Children's Museum to over 250 children in the San Marcos community.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	San Diego Children’s Discovery Museum (SDCDM) sparks a love of learning so ALL children can discover their wildest dreams. Our vision for the future is to be the leaders in inventive early childhood learning. **OUR VALUES** • We believe in learning through hands-on play. • We believe in nurturing kind hearts and curious minds. • We believe in educational opportunities that are inclusive and open to all. Established in 2000, we offer purposeful play educational experiences for children aged 0-10, focusing on social-emotional learning (SEL) and STREAM (science, technology, reading, engineering, arts, and math). We aim to support children the most impacted by early childhood educational disparities during the earliest years when it matters most. We provide a comprehensive range of services and programs, including 13,500 square feet of indoor and outdoor purposeful play areas and exhibits, cost-free daily educator-led experiences, a Mobile Children's Museum, special STREAM events, sensory-friendly hours, after-school/summer camps, STEM activity kits, and the annual STEMposium, an event featuring advancements in the field of early childhood education and STEM. Through our Access for All Initiative, we remove cost barriers to

ensure access for all.

STRATEGIC GOALS

On July 20, 2021, the SDCDM Board of Directors unanimously approved the following strategic plan goals, sparking incredible enthusiasm for the transformational journey ahead. From now through 2032, this plan will serve as a road map, guiding SDCDM as we evolve to serve the needs and desires of San Diego children and families. The Strategic Planning Committee and Board agreed that making the Strategic Plan a living document is critical to success.

GOAL 1: SDCDM is an inclusive space for all children and families in San Diego County. ("For us, by us”)

GOAL 2: SDCDM!s mission extends beyond our four walls and is broader than the traditional categorizations of the communities we serve.

Goal 3: Kids who visit the Museum develop a positive STEM identity, foundational fluencies in STEM, social-emotional competence, a foundational curiosity about the world, and increased confidence in learning and play.

GOAL 4: Parents and caregivers are active learners and participants in their children's experiences at the Museum.

GOAL 5: The whole Museum is infused with a spirit of innovation, allowing us to embed a love of learning and honor all the ways in which children learn.

GOAL 6: We have access to the data we need to increase our effectiveness, efficiency, and impact.

GOAL 7: We integrate community, research, and industry insights into the design of all programming.

OUR IMPACT

Visitor and teacher feedback shows that SDCDM plays a vital role in providing essential STEM resources and early educational experiences for children. Families frequently express that our safe, inclusive, and fun museum space feels like a second home to them. We are proud to be one of the few places in San Diego County where families from diverse backgrounds feel welcome, accepted, and celebrated. Visitors often comment that our highly accessible staff prioritizes cooperative play experiences that contribute to early skills and brain development.

Families appreciate the rotating exhibits that encourage curiosity in a social setting and believe that SDCDM provides ample opportunities for

children to play, learn to share, and initiate play. The frequent interactions and engagement between the children and SDCDM staff have also been highly praised. Parents and caregivers have shared how the museum has positively impacted their children's growth and development, including sensory-motor skill development and sensory accommodations for children with exceptionalities.

Adult visitors have reported making lifelong friends at the museum. Parents have found SDCDM to be a valuable resource for learning from other parents and observing high-quality educators who expertly model how to engage in imaginative play and be their child's first teacher. Teachers are grateful for our educational programs and frequently comment that their students would not have access to supplemental STEM education without SDCDM.

It is testimonials like these that prove SDCDM's work is worthwhile and impactful:

"I have been an active member along with my family for about four years now. It has become a home away from home. The people that work at the museum are very professional, kind and enjoy the children they work with. The museum provides a place where my children can play freely and discover things they didn't know about before. The museum is a safe, clean environment that children and parents can learn together. My kids can meet and play with new friends each time we visit. There is no place like this museum in San Diego, let alone Escondido, CA. I am so grateful for the children's museum it is a very valuable and important part of my community." -Monica Ponce Member of SDCDM

SDCDM consistently and effectively meets our goals and positively impacted the San Diego community. Some recent fiscal year highlights include:

- Served 103,287 families and children.
- Provided subsidized access to 20,000 families in need.
- Hosted 80,843 visitors, including 1,751 students on field trips.
- Created 10,300 STEM and literacy kits for underserved communities.
- Engaged students from five grade levels in partnerships with 10 school districts.
- Exceeded our annual fundraising goal.
- Introduced eight new exhibits and hosted 46 special events.
- Expanded community partnerships with 70 organizations.
- Reached over 2 million people digitally and doubled Sensory Friendly Mornings.
- Provided 2,000+ hours of volunteer service.
- Hosted the first STEMposium with 100 educators and thought leaders.

Notably, our Mobile Children's Museum reached 10,393 children, with 90% from underserved communities. Feedback from teachers and schools has been overwhelmingly positive, with 95% rating SDCDM's arts and STEM curriculum and resources as good or outstanding.

Annually, the SDCDM produces an Impact Report that serves as a comprehensive and dynamic reflection of our accomplishments, drawing

	from surveys, internal records, visitor and community partner feedback, and quantitative data such as online views and demographics from our CRM database. The report helps guide future strategies and initiatives, highlighting our commitment to transparency, accountability, and continuous improvement while celebrating how the Museum achieves our mission.

Please upload any community letters or media in support of this project.

SMCF_Attachmentspdf.pdf

Please upload the annual operating budget for your organization.

FYE24_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

FY23_Audited_Financials.pdf

Please attach the first two pages of your Federal 990.

SDCDM_FY2023_Form_990_1-2.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

FY24_Letter_to_San_Marcos_.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	210000.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Yes, we can cover the subsidized cost of admissions for low-income San Marcos community members without this grant. However this project has a funding gap of $151,000.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Museum Admission for ~952 San Marcos residents	*10,000.00*	*$10.50/each*
Museum Admissions for ~19,048 San Diego Area Residents	200,000.00	10.50/each
Total budget for this PROJECT:	210,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	The JEM Project	25,000.00	C
Additional Funding Source 2	The French Fund	15,000.00	C
Additional Funding Source 3	Foundation for Developmental Disabilities	7,000.00	C
Additional Funding Source 4	Mission Beach Women's Club	5,000.00	P
Additional Funding Source 5	Rancho Santa Fe Rotary Club	2,000.00	C
Additional Funding Source 6	The Gupta Family	5,000.00	C
Additional Funding Source 7	The Cushman Foundation	5,000.00	C
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Annual Budget

Fiscal Year Ending June 30, 2024

Contributed Revenue	**$ 1,481,575**
Earned Revenue	
Admissions	360,000
Memberships	180,000
Camps	30,000
School Enhancement	165,000
Other Program Revenue	95,000
Private Event Rental	25,000
Gift Shop - Net	9,400
Total Earned Revenue	**864,400**
Interest Income	1,200
In-Kind Contributions	96,000
Total Operating Income	**2,443,175**
Personnel (Salaries, Wages, and Benefits)	1,780,590
Program	202,000
General and Administrative	438,235
Marketing and Events	145,730
In-Kind Expenses	96,000
Total Operating Expenses	**2,662,555**
Operating Income (loss)	(219,380)
Less Depreciation Expense	96,000
Adjusted Operating Loss	**$ (123,380)**
Cash on June 30, 2023	$ 614,000

Note: A significant amount of the budgeted loss is the result of timing differences in revenue and expense recognition for donor restricted funds. In accordance with Generally Accepted Accounting Principles for nonprofit organizations, restricted contributions are recorded as revenue when made; however, the expenditure of those funds and the recording of the related expenses may occur in a subsequent year. In addition, a large amount, $96,000, of the budgeted loss is attributed to depreciation expense, which is a non-cash expense.

San Diego Children's Discovery Museum

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

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning JUL 1, 2022 **and ending** JUN 30, 2023

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) 320 N. BROADWAY

Room/suite

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

F Name and address of principal officer: STEPHEN C. HERMES
SAME AS C ABOVE

D Employer identification number 33-0912735

E Telephone number (760)233-7755

G Gross receipts $ 2,260,832.

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.SDCDM.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2000 **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 SPARKS A LOVE OF LEARNING SO ALL CHILDREN CAN DISCOVER THEIR

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	14
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	38
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.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,627,102.	1,631,378.
9	Program service revenue (Part VIII, line 2g)	327,487.	581,484.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	304.	5,270.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	14,521.	29,488.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,969,414.	2,247,620.

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)	1,049,487.	1,349,738.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 307,119.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	550,843.	786,679.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,600,330.	2,136,417.
19	Revenue less expenses. Subtract line 18 from line 12	369,084.	111,203.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,518,653.	2,737,987.
21	Total liabilities (Part X, line 26)	347,101.	455,232.
22	Net assets or fund balances. Subtract line 21 from line 20	2,171,552.	2,282,755.

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 STEPHEN C. HERMES, TREASURER — Date

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
TRITIA FOSTER			☐	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 ☒ 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 SPARKS A LOVE OF LEARNING SO ALL CHILDREN CAN DISCOVER THEIR WILDEST DREAMS. OUR VISION FOR THE FUTURE IS TO BE THE LEADERS IN INVENTIVE EARLY CHILDHOOD LEARNING. OUR VALUES: WE ASPIRE TO SERVE ALL CORNERS OF SAN DIEGO AND ADJACENT

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 $ 1,564,870. including grants of $) (Revenue $ 587,954.)
FOR OVER TWO DECADES, SDCDM HAS SHARED OUR MUSEUM SPACE WITH ALL CHILDREN AND FAMILIES, MANY OF WHOM WOULD HAVE LITTLE TO NO ACCESS TO SUPPLEMENTAL EDUCATIONAL ENRICHMENT EXPERIENCES WITHOUT US. THE MUSEUM'S 13,000 SQUARE FEET OF INDOOR AND OUTDOOR VITAL GUIDED PLAY AREAS, HANDS-ON LEARNING ACTIVITIES, AND TWICE- DAILY EDUCATIONAL PROGRAMS CREATE AN IDEAL LEARNING ENVIRONMENT FOR DEVELOPING AND REINFORCING CHILDREN'S EARLY FOUNDATIONAL FLUENCIES AND STEM LEARNING.

OUR MOBILE MUSEUM ADDRESSES DISPARITIES OF EQUITABLE LEARNING OPPORTUNITIES BY BRINGING SUPPLEMENTAL ENRICHMENT OPPORTUNITIES TO YOUNG CHILDREN WHERE THEY ARE. THE PROGRAM BUILDS OVER 50 FOUNDATIONAL FLUENCIES AND HELPS DEVELOP CHILDREN'S COGNITIVE SKILLS, SOCIAL

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 1,564,870.

SEE SCHEDULE O FOR CONTINUATION(S)

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Financial Statements

Years ended June 30, 2023 and 2022

(With Independent Auditor's Report Thereon)

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Financial Statements

Years ended June 30, 2023 and 2022

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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 Audit of the Financial Statements

Opinion

We have audited the financial statements of the San Diego Children's Discovery Museum (the "Museum"), a nonprofit organization, which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the San Diego Children's Discovery Museum as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 the San Diego Children's Discovery Museum and to meet our other ethical responsibilities, in accordance with the 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 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 San Diego Children's Discovery Museum's ability to continue as a going concern for one year after the date that the financial statements are 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 is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, 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 the Museum'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 the Museum'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.

DavisFarr LLP

Irvine, California
December 1, 2023

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Financial Position

June 30, 2023 and 2022

	2023	2022
Assets		
Cash and cash equivalents	$ 514,300	$ 417,007
Investments (note 3)	101,635	-
Accounts receivable	98,865	22,658
Contributions receivable (note 4)	147,432	240,326
Inventory	1,547	3,206
Prepaid expenses	13,976	19,042
Land, building and equipment, net (note 5)	1,860,232	1,816,414
Total Assets	$ 2,737,987	$ 2,518,653
Liabilities and Net Assets		
Accounts payable	$ 75,352	$ 31,608
Accrued vacation payable	26,265	21,469
Accrued expenses - other	46,567	17,041
Deferred revenue	107,048	76,983
Advances payable (note 7)	200,000	200,000
Total Liabilities	455,232	347,101
Net assets:		
Without donor restrictions	1,905,020	1,795,524
With donor restrictions (note 9)	377,735	376,028
Total Net Assets	2,282,755	2,171,552
Total Liabilities and Net Assets	$ 2,737,987	$ 2,518,653

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Activities

Year ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue:			
Contributions	$ 987,193	$ 472,242	$ 1,459,435
Earned revenue	604,502	-	604,502
Memberships	165,302	-	165,302
Gifts-in-kind contributions	80,163	-	80,163
Interest income	5,270	-	5,270
Total contributions and earned revenue	1,842,430	472,242	2,314,672
Sales	14,682	-	14,682
Less: Cost of good sold	(8,212)	-	(8,212)
Net sales revenue	6,470	-	6,470
Net assets released from restrictions	470,535	(470,535)	-
Total support and revenues	2,319,435	1,707	2,321,142
Expenses:			
Program services	1,637,714	-	1,637,714
Supporting services:			
General and administrative	265,106	-	265,106
Fundraising	307,119	-	307,119
Total supporting services expenses	572,225	-	572,225
Total expenses	2,209,939	-	2,209,939
Change in Net Assets	109,496	1,707	111,203
Net Assets at beginning of year	1,795,524	376,028	2,171,552
Net Assets at end of year	$ 1,905,020	$ 377,735	$ 2,282,755

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Activities

Year ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue:			
Contributions	$ 705,893	$ 375,010	$ 1,080,903
Earned revenue	337,902	-	337,902
Grants	217,860	-	217,860
Forgiveness of PPP loan	202,929	-	202,929
Memberships	119,018	-	119,018
Gifts-in-kind contributions	99,800	-	99,800
Interest income	2,449	-	2,449
Total contributions and earned revenue	1,685,851	375,010	2,060,861
Sales	15,688	-	15,688
Less: Cost of good sold	(11,582)	-	(11,582)
Net sales revenue	4,106	-	4,106
Net assets released from restrictions	324,146	(324,146)	-
Total support and revenues	2,014,103	50,864	2,064,967
Expenses:			
Program services	1,232,721	-	1,232,721
Supporting services:			
General and administrative	225,486	-	225,486
Fundraising	237,676	-	237,676
Total supporting services expenses	463,162	-	463,162
Total expenses	1,695,883	-	1,695,883
Change in Net Assets	318,220	50,864	369,084
Net Assets at beginning of year	1,477,304	325,164	1,802,468
Net Assets at end of year	$ 1,795,524	$ 376,028	$ 2,171,552

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Functional Expenses

Year ended June 30, 2023

		Supporting Services			
	Program	General and Administrative	Fundraising	Subtotal	Total
Salaries and wages	$ 939,300	$ 29,173	$ 194,903	$ 224,076	$ 1,163,376
Payroll taxes	72,134	6,334	22,987	29,321	101,455
Employee benefits	60,835	9,383	14,689	24,072	84,907
Subtotal	1,072,269	44,890	232,579	277,469	1,349,738
Contract services	2,519	130,360	49,450	179,810	182,329
Occupancy	128,815	14,288	2,585	16,873	145,688
Outreach and special programs	86,225	-	-	-	86,225
Exhibits repair and maintenance	76,687	-	-	-	76,687
Advertising - In-Kind	72,844	-	-	-	72,844
Depreciation	69,605	851	213	1,064	70,669
Advertising - Other	44,338	411	6,323	6,734	51,072
Office	27,258	9,550	4,012	13,562	40,820
Computer service	17,787	4,490	4,178	8,668	26,455
Bank and credit card charges	-	25,499	-	25,499	25,499
Staff development	21,324	710	2,129	2,839	24,163
Insurance	-	20,870	-	20,870	20,870
Other	13,522	3,792	1,643	5,435	18,957
Interest in-kind	-	7,319	-	7,319	7,319
Meetings and meals	1,427	2,076	2,953	5,029	6,456
Transportation	3,094	-	1,054	1,054	4,148
Total expenses	$ 1,637,714	$ 265,106	$ 307,119	$ 572,225	$ 2,209,939

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Functional Expenses

Year ended June 30, 2022

		Supporting Services			
	Program Services	General and Administrative	Fundraising	Subtotal	Total
Salaries and wages	$ 705,195	$ 43,124	$ 165,838	$ 208,962	$ 914,157
Payroll taxes	53,357	6,660	22,566	29,226	82,583
Employee benefits	25,736	5,358	21,653	27,011	52,747
Subtotal	784,288	55,142	210,057	265,199	1,049,487
Contract services	13,856	106,383	13,339	119,722	133,578
Advertising - In-Kind	92,908	-	-	-	92,908
Occupancy	66,183	9,120	699	9,819	76,002
Depreciation	66,196	996	249	1,245	67,441
Outreach and special programs	62,405	168	-	168	62,573
Exhibits repair and maintenance	47,732	6,616	55	6,671	54,403
Office	18,294	7,042	2,963	10,005	28,299
Advertising - Other	24,611	407	1,423	1,830	26,441
Computer service	16,708	3,435	3,868	7,303	24,011
Bank and credit card charges	18,826	1,711	-	1,711	20,537
Staff development	2,435	14,937	775	15,712	18,147
Insurance	8,200	3,105	2,295	5,400	13,600
Other	8,394	4,155	1,009	5,164	13,558
Meetings and meals	510	8,102	857	8,959	9,469
Interest in-kind	-	4,147	-	4,147	4,147
Transportation	1,175	20	87	107	1,282
Total expenses	$ 1,232,721	$ 225,486	$ 237,676	$ 463,162	$ 1,695,883

See accompanying notes to financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Cash Flows

Year ended June 30, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Change in net assets	$ 111,203	$ 369,084
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	70,669	67,441
Income on investments	(1,635)	-
Forgiveness of PPP loan	-	(202,929)
Gain (loss) on disposal of property and equipment	678	2,145
(Increase) decrease in accounts receivable	(76,207)	(22,658)
(Increase) decrease in contributions receivable	92,894	(25,931)
(Increase) decrease in inventory	1,659	5,347
(Increase) decrease in prepaid expenses	5,066	5,097
Increase (decrease) in accounts payable	43,744	(3,686)
Increase (decrease) in accrued vacation payable	4,796	10,324
Increase (decrease) in accrued expenses - other	29,526	(22,673)
Increase (decrease) in deferred revenue	30,065	18,431
Net cash provided by operating activities	312,458	199,992
Cash flows from investing activities:		
Purchase of investments	(100,000)	-
Purchases of fixed assets	(115,165)	(5,555)
Net cash flows used by investing activities	(215,165)	(5,555)
Net increase (decrease) in cash and cash equivalents	97,293	194,437
Cash and cash equivalents at beginning of year	417,007	222,570
Cash and cash equivalents at end of year	$ 514,300	$ 417,007
Supplemental Disclosure of Cash Flow Information		
Noncash Activities:		
Loss on disposal of property and equipment	$ 678	$ 2,145
Forgiveness of PPP loan	$ -	$ 202,929

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2023 and 2022

(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 spark a love of learning so all children can discover their wildest dreams. Its vision is to be the leaders in inventive early childhood learning by inspiring children ages 0-10 years old through supportive educational experiences in STEM (science, technology, engineering and math). SDCDM is a vital resource for families and schools seeking high-quality impactful early educational experiences that help build early skills essential for future success and health. SDCDM's exhibits, programs and events encourage curious young learners, nurture social and emotional skills, build foundational fluencies from a young age, and offer forms of play essential for creativity, curiosity, and gross and fine motor skills. The programs are delivered onsite, offsite through the Mobile Children's Museum, and online.

(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.

(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.

(2) Summary of Significant Accounting Policies (Continued)

Cash and cash equivalents consists of the following at June 30:

	2023	2022
Demand deposits	$ 412,814	$ 417,007
Certificates of deposit maturing in less than 90 days	101,486	-
	$ 514,300	$ 417,007

(d) Accounts Receivable

Accounts receivable are primarily amounts due from local school districts and other entities for Museum related programs. Management believes that all outstanding accounts receivable at June 30, 2023 and 2022 are collectible.

(e) Contributions Receivable

Contributions receivable are unconditional promises to give that are recognized as contributions when the promise is received. Contributions receivable that are expected to be collected in less than one year are reported at net realizable value. Contributions 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 contributions receivable is determined based on management's evaluation of the collectability of individual promises.

(f) 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.

(2) Summary of Significant Accounting Policies (Continued)

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.

(g) 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.

(h) 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 years ended June 30, 2023 and 2022.

(2) Summary of Significant Accounting Policies (Continued)

(i) Membership Dues

Deferred revenue consists of payments for memberships received in advance. Membership dues are recognized on a pro-rata basis over the annual membership period.

(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.

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.

(2) Summary of Significant Accounting Policies (Continued)

(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

For the years ended June 30, gifts-in-kind contributions recognized in the Statements of Activities included:

	2023	2022
Advertising services	$72,844	$92,908
Interest expense – forgiven	7,319	4,147
Goods and other services	-	2,745
Total	$80,163	$99,800

The Museum recognized contributed nonfinancial assets within revenue, including contributed services, forgiven interest, and goods and other services. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

(2) Summary of Significant Accounting Policies (Continued)

The contributed advertising services were Google search ads. Contributed services are valued and reported at the estimated fair value in the financial statements based on current rates for similar advertising services.

The contributed interest expense is forgiven interest related to the advance payable discussed further in Note 7.

(n) Grant Revenue

Grant revenue is recognized as contributions income and contributions receivable 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.

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.

(2) Summary of Significant Accounting Policies (Continued)

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 years ended June 30, 2023 and 2022.

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, 2023 and 2022, 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.

(3) Investments and Fair Value Measurements

Fair values of assets measured on a recurring basis at June 30, 2023 are as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Certificates of deposit	$ -	$ 203,121	$ -	$ 203,121

(4) Contributions Receivable

Contributions Receivable at June 30 are expected to be collected as follows:

	2023	2022
Less than one year	$ 35,000	$ 95,060
One to five years	140,000	175,000
More than five years	-	10,000
	175,000	280,060
Less reduction for present value	(27,568)	(39,734)
Total	$ 147,432	$240,326

Changes in Contributions Receivable for the years ended June 30 were as follows:

	2023	2022
Contributions receivable at beginning of year	$ 240,326	$ 202,695
Payments received	(105,060)	(35,000)
Additions	-	62,145
Change in present value	12,166	10,486
Contributions receivable at year end	$ 147,432	$ 240,326

No allowance for doubtful accounts was considered necessary at June 30, 2023 and 2022 because management believes that all amounts are collectible. The present value discount was imputed for long-term contributions receivable at 6.0% rate based on the deemed credit worthiness of the donor.

(5) Property and Equipment

Property and equipment at June 30 are summarized as follows:

	2023	2022
Building and Improvements	$ 1,266,087	$1,266,087
Land	749,240	749,240
Exhibits	221,279	235,194
Vehicles	176,580	68,162
Furniture and Equipment	25,828	105,700
Technology	25,224	35,502
	2,464,238	2,459,885
Less: Accumulated depreciation	(604,006)	(643,471)
Net property and equipment	$ 1,860,232	$1,816,414

Depreciation expenses were $70,669 and $67,441 for the years ended June 30, 2023 and 2022, respectively.

(6) 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, 2025. The base rate is U.S. Prime Rate plus 1% with an annual interest rate floor of 4.25%. The interest rate at June 30, 2023 was 9.5%. As of June 30, 2023 and 2022, there was no outstanding balance.

(7) Advances Payable

The Linden Root Dickinson Foundation (LRDF) provided the Museum with 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, 2023. The due date is July 19, 2025. Contributed interest of $7,319 and $4,147 was forgiven for the years ended June 30, 2023 and 2022, respectively. It was calculated using the IRS Applicable Federal Rate mid-term quarterly rates ranging from 3.1% to 4.25% and 1.71% to 3.07% for 2023 and 2022, respectively.

(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 are as follows:

Financial assets:	2023	2022
Cash and cash equivalents	$ 412,814	$ 417,007
Investments	203,121	-
Accounts receivable, net	98,865	22,658
Contributions receivable, net	147,432	240,326
Total financial assets	862,232	679,991
Less financial assets held to meet donor-imposed restrictions:		
Purpose restricted net assets	(230,303)	(135,702)
Less financial assets not available within one year:		
Contributions receivable	(112,432)	(145,266)
Amount available for general expenditures within one year	$ 519,497	$ 399,023

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. See note 6 for additional details on the line of credit.

(9) Net Assets with Donor Restrictions

Net assets with donor restrictions consisted of the following at June 30:

	2023	2022
Purpose restrictions, available for spending	$ 230,303	$ 135,702
Time restrictions:		
Contributions receivable, net, which are unavailable for spending until due	147,432	240,326
Total net assets with donor restrictions	$ 377,735	$ 376,028

(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, 2023 and 2022, two entities accounted for approximately 100% and 76% of total contributions receivable, respectively. Approximately 77% of total contributions and grants were from federal COVID relief and foundation grants for the year ended June 30, 2022. There were no such concentrations for the year ended June 30, 2023.

(11) Employee Benefits

The Museum has a 401(k) Profit Sharing Plan covering all employees after 90 days of service. The Plan provides that employees who have attained the age of 18 and completed 90 days of service may voluntarily contribute up to 10% of their earning to the Plan, up to the maximum contribution allowed by the IRS. Beginning July 1, 2022, the Museum will match 50% of employee contributions up to a maximum of 3.0%. The employer contribution for the year ended June 30, 2023 was $5,770.

(12) Subsequent Events

Subsequent events have been evaluated by management through December 1, 2023, which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

San Diego Children's Discovery Museum

Explore. Imagine. Experiment.



"We are such big fans of the museum. My son, Jake, has grown up at the museum and partaken in so many of their fabulous programming. He loves to build and experiment, and he's created some truly unique art pieces too. He's attended camps and many of the special events. My favorite was always the Space Night. The mobile museum even visited my son's preschool. It's such a great resource for local families. We've been members and donors since 2016, and we look forward to supporting them for years to come."

Sara Johnson, Museum Member and San Marcos resident, November 2021

The San Diego Children's Discovery Museum is an amazing place to be. It is a resource for the families and children of Escondido and surrounding areas. There are wonderful developmentally appropriate activities available for a wide range of ages and abilities. I am especially grateful to have this resource in the community as I am able to share it with the families I work with in assessing their children with special needs. It is a great environment to observe children as they explore and interact.

Lorraine Castañón, School Psychologist EUSD





"I have been an active member along with my family for about four years now. It has become a home away from home. The people that work at the museum are very professional, kind and enjoy the children they work with. The museum provides a place where my children can play freely and discover things they didn't know about before. The museum is a safe, clean environment that children and parents can learn together. My kids can meet and play with new friends each time we visit.

There is no place like this museum in San Diego let alone Escondido, CA. I am so grateful for the children's museum it is a very valuable and important part of my community."

Monica Ponce, Member of SDCDM, June 2023



“I am particularly impressed by the Museum's Access for All program, which addresses the needs of under-resourced families in our community. The initiative removes barriers and offers an affordable admission rate of $1/person for low-income community members, demonstrating SDCDM's commitment to inclusivity and accessibility for all community members.”

Dane M.White, Mayor of Escondido, February 2023

“To bridge the gaps caused by economic inequality, San Diego Children’s Discovery Museum seeks to utilize their Access for All initiative. The program is unique in that it offers supplemental educational resources in Science, environmental studies, music, culture, and art. No other program in the area offers such as range of resources.”

James Rowten, President/CEO Escondido Chamber of Commerce, April 2021





“Our family has 3 children on the autism spectrum which makes outings difficult and stressful for the kids. We have found the discovery museum to be a fantastic resource for our kids... We are grateful for their service and we hope our experience demonstrates why we NEED places like these for all kids and especially for those with sensory needs.”

Erick, Museum Member, June 2023

San Diego Children's Discovery Museum
1,030 followers
6m •

Thanks to San Marcos Community Foundation, economically disadvantaged students in San Marcos received scholarships to have our Mobile Children's Museum visit their schools. Over 250 students experienced hands-on STREAM workshops and programming! Thank you for supporting early childhood education.



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

Governing Board: Sarah Ahmad Stacy Carlson Jaime Chamberlin Sydney Kerr Carlos Ulloa, Ed D
Andrew S. Johnsen, Ed D. Superintendent

255 Pico Avenue Suite 250,
San Marcos, CA 92069
communications@smusd.org
760-752-1299

San Diego Therapy Center
COUNSELING AND NEUROFEEDBACK

March 25, 2024

To The San Marcos Community Foundation Board of Directors:

We are writing to The San Marcos Community Foundation on behalf of San Diego Therapy Center (SDTC), a dedicated non-profit committed to enhancing the well-being and safety of our community members. In light of the escalating mental health challenges and the urgent need for comprehensive suicide prevention measures, we are seeking your support for a pivotal initiative aimed at saving lives and fostering resilience among individuals and families within the San Marcos community.

Our proposal seeks a grant of $10,000 from the esteemed The San Marcos Community Foundation to fund a comprehensive Suicide Prevention Program, centered around the implementation of the QPR (Question, Persuade, Refer) training model. This evidence-based intervention has been proven effective in equipping non-professionals with the skills needed to recognize the signs of suicide and intervene appropriately to prevent the act.

The proposed initiative encompasses four QPR training sessions, tailored to meet the community's needs through both virtual and in-person formats, ensuring broad and inclusive access. Two sessions will be conducted online, maximizing reach and participation without the constraints of physical location, while the other two will be held in-person, fostering a deeper, more personal connection and understanding among participants. These in-person sessions will necessitate rental space to accommodate participants safely and comfortably.

A significant portion of the grant will also support a targeted marketing and social media campaign to effectively promote these life-saving training sessions, alongside a direct mailing initiative aimed at families within our community. This multifaceted approach ensures that our message of hope and support reaches as many individuals and families as possible, empowering them with the knowledge and resources to act decisively.

SDTC is deeply committed to this cause. We believe that with the support of the The San Marcos Community Foundation, we can significantly impact our community's mental health landscape, reducing the incidence of suicide and creating a network of informed, compassionate individuals ready to support those in distress.

We are eager to provide more detailed information about this project and discuss how we can collaborate to make a profound difference in the lives of many. We look forward to the opportunity to further discuss our proposal and thank you for considering our request.

Thank you for your time and consideration.

San Diego Therapy Center
Christiana Silva, PhD
Licensed Psychologist/Founder

Title

San Diego Therapy Center- Suicide Prevention

03/26/2024

id. 46028588

by **Christiana Silva** in **San Marcos Community Foundation**
on behalf of **San Diego Therapy Center Inc**
drsilva@sandiegotherapycenter.org

Original Submission

03/26/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	San Diego Therapy Center- Suicide Prevention
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Suicide Prevention
Project Start Date	7/1/2024
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	12/31/2024
Total Number of People Served by this Project	150.0
Total Number of People Served by this Project in San Marcos Only	100.0
Grant Amount Requested	10000.0
	Organization Details
Organization Name	San Diego Therapy Center

Organization Street Address	2271 Alpine Blvd. Suite A
Organization City	Alpine
Organization State	CA
Organization Zip Code	91901
Organization Website	www.sandiegotherapycenter.org
Organization's EIN	45-2060520 200 San Diego Therapy Center c294178d-2588-464d-97ac-bbc81677ad8e 2271 Alpine Blvd Suite A Alpine CA 92101 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-12-12T00:00:00 2024-01-08T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2023-12-11T00:00:00 2012 04
	Contact Information
Contact First Name	Christiana
Contact Last Name	Silva
Contact Title	CEO
Contact Phone	+16192897322
Contact Email	drsilva@sandiegotherapycenter.org
	Project Details

Briefly describe your request for funds.	SDTC requests $10,000 from the Jewish Community Foundation to support the suicide prevention initiative in San Marcos. Equipment & Materials for Training ($1000): This includes posters, markers, notecards, National Suicide Prevention Lifeline cards, and resource sheets. Consultant Fees ($2500): The consultant will conduct 2 virtual suicide prevention trainings and mentor 2 face to face trainings. Curriculum and Trainer Materials ($795): This includes the purchase of QPR books and Instructor Training Kit. Social media and Marketing ($2500): Funds will be utilized to promote training sessions through social media and marketing channels. This encompasses the production of advertisements, posters and yard signs for widespread advertising in collaboration with partners, schools, and healthcare systems. Mail Campaign ($2205): Funding will support a targeted mail campaign, reaching San Marcos households with information about training dates and online workshops. Training Space Rental and Refreshments ($1000): To facilitate in-person training sessions within the community, a portion of the budget is allocated for renting suitable training spaces and refreshments for in-person attendees.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	SDTC's suicide prevention initiative in San Marcos is designed for maximum impact, utilizing its local presence and key partnerships. With a dedicated office in San Marcos, SDTC acts as a centralized hub for community engagement, ensuring accessibility for residents seeking mental health resources. Collaborating with Fusion further amplifies the project's effectiveness. Leveraging Fusion's established connections and nuanced understanding of local dynamics enables a more responsive approach to suicide prevention in San Marcos. This strategic partnership enhances the project's reach and influence within the community. Active engagement with various stakeholders, including community organizations, schools, and businesses, reflects SDTC's commitment to a community-wide suicide prevention approach. By fostering collaborations, SDTC promotes a sense of collective responsibility and strengthens the overall impact of the initiative. Recognizing San Marcos diverse demographics, SDTC prioritizes cultural sensitivity in its training programs. Collaboration with community leaders ensures that the training content resonates with the cultural perspectives present in San Marcos. This inclusive approach enhances the effectiveness of suicide prevention efforts. In summary, SDTC's multifaceted approach, combining a physical presence, collaboration with Fusion, community-specific training, strategic outreach, and cultural inclusivity, ensures the comprehensive and deep integration of suicide prevention initiatives into the fabric of San Marcos' community life.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	San Diego Therapy Center collaborates with the north county and central Your Safe Place organizations and Fusion Care group which has over 12 offices in San Diego County providing outpatient therapy.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	No
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	In the vibrant heart of San Diego, the San Diego Therapy Center (SDTC) stands as a beacon of healing and hope, dedicated to mending the lives shattered by trauma. Our mission, deeply embedded in the fabric of our actions, is to offer a sanctuary for recovery, providing expert trauma recovery services to those most in need. As we navigate the complexities of mental health challenges within our community, the recent statistics on suicide within San Diego County illuminate the urgent need for the specialized, compassionate care SDTC provides. Recent findings presented by Chairwoman Nora Vargas and Behavioral Health Services Director Luke Bergmann highlight a concerning uptick in suicide rates within our community. In 2022, San Diego County witnessed 360 confirmed suicide deaths, a stark reminder of the persistent battle against mental health crises. Despite a decade-long trend of declining suicide rates, this slight increase from the previous year underscores the critical need for targeted intervention and support, especially among our youth and young adults, where rates have alarmingly risen by 7% between the ages of 10 to 24, and by 3% among adults aged 25 to 44. The data also reveals a disproportionate impact on specific demographics, with older adults and white residents experiencing the highest rates, and a notable 26% increase in suicide rates among Hispanic residents from 2012 to 2021. Amid this landscape of rising mental health concerns, particularly in San

Marcos, the importance of SDTC's mission and the vital role our services play in the broader community effort to counteract these trends become ever clearer. It is within this context that the need for QPR (Question, Persuade, Refer) Training emerges as a critical intervention. This program equips individuals with the knowledge and skills to recognize the signs of distress and intervene before a crisis escalates to a tragedy. Given the alarming increase in suicide rates among youth, young adults, and specific demographic groups in San Diego County, the implementation of QPR Training has never been more urgent. SDTC, with its deep-rooted expertise in trauma-informed care, a comprehensive understanding of the community's needs, and a successful track record of expanding mental health services, is uniquely positioned to lead this effort. Our dedicated team of professionals, bolstered by their experience and the trust they've cultivated within the community, makes us the ideal leaders in rolling out QPR Training. Through this program, we can further our mission of healing and hope, directly addressing the urgent need for suicide prevention strategies within the community and setting a standard for proactive, life-saving interventions.

In 2023, SDTC not only continued its commitment to this cause but also expanded its reach through significant achievements and the launch of innovative programs. The opening of a new office location in Mission Valley marks our growing capacity to serve the community, providing a welcoming, safe space for healing. This expansion is complemented by the introduction of new programs, such as the SDHS group and Positive Parenting crafted to meet the diverse needs of our community and foster resilience and recovery.

Our impact is further amplified through strategic partnerships, including two new collaborations with local school districts and six partnerships with universities. These alliances not only extend our reach but also enrich our services with the latest academic insights and innovations in therapy. In 2023 alone, SDTC conducted a total of 6,589 sessions, encompassing both neurofeedback (NF) and therapy appointments, representing a cumulative value of $658,900. Our commitment to accessibility and affordability is underscored by the provision of 6,053 low-cost sessions, totaling a value of $605,300, ensuring that financial barriers do not impede access to essential mental health care. Additionally, our dedication to serving the community is reflected in the 536 pro bono therapy and NF appointments we offered, valued at $53,600.

These efforts and achievements are more than numbers; they represent lives touched, healing journeys embarked upon, and a steadfast commitment to breaking the cycle of trauma. As the statistics from San Diego County's Suicide Prevention Council's report remind us, the need for comprehensive, compassionate mental health care has never been more pressing. SDTC's mission, driven by the values of empathy, expertise, and collaboration, stands as a pillar of hope and action within this context.

Clients from SDTC have shared the following experiences:

We’ve been receiving services for a year, and I have really noticed so many positive changes. We went through something so terrible, and I didn’t know how we were going to move forward as a family. After starting

therapy, I can see what wasn't working before with communication and support in our family I have learned how to be there for my child. Her and I are really trying to practice the skills we are learning in family therapy. She really enjoys working with her therapist and I can see how much individual services are helping her with healing. We are so appreciative of our therapist and the support she has provided us! This process has been hard, but it has helped us in so many ways.

My son had a serious traumatic brain injury in 2020 when he was 18-years old. As he was recovering, he would have severe anxiety attacks and rages where he appeared mentally "gone". It was the most frightening thing I had ever seen. He started the neurofeedback program, maybe 6 months after his accident. He started with 2 sessions per week, then went down to 1 session per week, then down to 1 per month. In about a 6–8-month period, he slowly but steadily became more and more mentally stable. The impact neurofeedback had on him was miraculous. I can barely put it into words. He is now a very healthy 21-year-old, attending college, and considering going to law school.

As we look to the future, SDTC remains dedicated to expanding its impact, guided by the conviction that recovery is not just a possibility but a reality we strive to achieve for every individual we serve.

Please upload any community letters or media in support of this project.

Please upload the annual operating budget for your organization.

2024_SDTC_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

SDTC_Profit_Loss_Jan_-_Dec_2023_by_Month.pdf

Please attach the first two pages of your Federal 990.

2023_990_first_two.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

San_Marcos_Cover_Letter_2024.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	15000.0
Is this a Challenge or Matching Grant?	No

Could this be a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	If full funding is not secured, we will scale back marketing efforts and actively pursue corporate partnerships to sustain the project's core suicide prevention training activities.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Equipment & Materials for Training	*1,000.00*	
Consultant Fees	2,500.00	
Curriculum and Trainer Materials	795.00	
Social Media and Marketing Supplies	2,500.00	
Mail Campaign	2,205.00	
Training Space Rental and Refreshments	1,000.00	
Total budget for this PROJECT:	10,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Melissa Witmeier, Consultant	5,000.00 match	C
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			



San Diego Therapy Center
COUNSELING AND NEUROFEEDBACK

	2024 Annual BUDGET
Ordinary Income/Expense	
Income	
Income	
Fund Raising Donations	$95,000
Stripe	$400,000
Venmo	
VCB	
VCB-Deposit	$150,000
VCB-Remote Online	$150,000
Total VCB	$300,000
Facebook Donations	$1,500
Amazon	$0
Board Member Donations	$3,500
Total Income	$800,000
Total Income	$800,000
Gross Profit	$800,000
Expense	
Management Fee Expense	$96,000
Advertising, Marketing, Promo	$6,500
Adver - Marketing Mat-Canva	$1,000
Adver - Promotional Gifts	$100
Automobile - Parking	$75
Bank Service Charges	$155
Computer Supplies and Expenses	
Emails	$2,500
Simple Practice	$20,000
Computer Supplies and Expenses - Ot	$1,500
Total Computer Supplies and Expenses	$24,000
Donations	$0
Equipment Lease/Purchase	$8,000
Insurance Expense	$1,365
Insurance Exp - EPLI / D and O	$4,098
Insurance Exp - Workers Comp	$1,875
Interest Expense	$4,000
Licenses, Dues & Fees	$1,000
Meals & Entertainment	$1,000
Neurofeedback Equip Expense	$0
Office Supplies and Expenses	
Postage, Mailing Service	$500
Office Supplies and Expenses - Other	$2,500
Total Office Supplies and Expenses	$3,000
Payroll Expenses	
Payroll - Officer	$140,000
Payroll - Staff	$350,000
Payroll Tax Expense	$45,000
Payroll Processing Fees	$2,971
Medical	$0
Total Payroll Expenses	$537,971
Professional Fees/Contract Svcs	
Accounting Fees / Tax Prep Fees	$1,543
CEU & Training (Con't Ed)	$500
Legal Fees	$3,000
Outside Contract Services	$1,500
Professional Fees/Contract Svcs - Oth	$0
Total Professional Fees/Contract Svcs	$6,543
Rent	$50,000
Repairs and Maintenance	$0
Travel and Meetings	$0
Utilities	$0
Total Expense	$746,682
Net Ordinary Income	$53,318
Other Income/Expense	
Other Income	
ERTC Credit	$0
Interest Income	$0
Total Other Income	$0
Net Other Income	$0
Net Income	**$53,318**

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

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

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

C
SAN DIEGO THERAPY CENTER INC
2271 ALPINE BLVD SUITE A
ALPINE, CA 91901

D Employer identification number
45-2060520

E Telephone number
619 289-7322

G Gross receipts $ 517,601.

F Name and address of principal officer: CHRISTIANA SILVA
SAME AS C ABOVE

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.

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: SANDIEGOTHERAPYCENTER.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2011

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: WE PROVIDE INDIVIDUAL AND FAMILY COUNSELING FOR CHILDREN AND PARENTS INVOLVED IN DOMESTIC VIOLENCE OR ABUSE. WE HELP THEM TO RECOVER FROM THEIR TRAUMATIC EVENT AND BUILD HEALTHY SUPPORTIVE RELATIONSHIPS WITHIN THE FAMILY. WE PROVIDE ABOUT 400 SESSIONS PER MONTH.

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	9
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 2023 (Part V, line 2a)	5	16
6	Total number of volunteers (estimate if necessary)	6	10
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	139,185.	23,449.
9	Program service revenue (Part VIII, line 2g)	403,809.	494,133.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	31.	19.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	543,025.	517,601.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	442,852.	457,807.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	156,251.	182,883.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	599,103.	640,690.
19	Revenue less expenses. Subtract line 18 from line 12	-56,078.	-123,089.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	278,520.	175,386.
21	Total liabilities (Part X, line 26)	515,214.	535,223.
22	Net assets or fund balances. Subtract line 21 from line 20	-236,694.	-359,837.

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

CHRISTIANA SILVA — PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JULIE U. NGUYEN, ESQ.	JULIE U. NGUYEN, ESQ.			P01881055

Firm's name: TOVELLA DOWLING PC
Firm's address: 600 W BROADWAY STE 660 SAN DIEGO
SAN DIEGO, CA 92101
Firm's EIN: 87-2635810
Phone no. 619-930-9332

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:

SAN DIEGO THERAPY CENTER PROVIDES THERAPEUTIC SERVICES TO CHILDREN IMPACTED BY TRAUMATIC EVENTS IN ORDER TO HELP THEM OVERCOME THE CHALLENGES THEY FACE, REDUCE THEIR SUFFERING, AND STOP THE CYCLE OF ABUSE AND VICTIMIZATION.

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 $ 516,815. including grants of $) (Revenue $ 494,133.)

WE PROVIDE INDIVIDUAL AND FAMILY COUNSELING FOR CHILDREN AND PARENTS INVOLVED IN DOMESTIC VIOLENCE OR ABUSE. WE HELP THEM TO RECOVER FROM THEIR TRAUMATIC EVENT AND BUILD HEALTHY SUPPORTIVE RELATIONSHIPS WITHIN THE FAMILY. WE PROVIDE ABOUT 400 SESSIONS PER MONTH.

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 516,815.

SD Therapy Center
Profit & Loss
January through December 2023

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	TOTAL
Ordinary Income/Expense													
Income													
Service Income	48,917.84	46,729.45	51,385.16	42,164.61	42,267.90	36,687.71	11,080.45	57,658.52	33,877.43	40,990.68	37,302.18	45,241.10	494,303.03
Fund Raising Donations	0.00	0.00	0.00	0.00	572.00	20,010.00	0.00	0.00	310.00	74.18	0.00	0.00	20,966.18
Facebook Donations	140.00	20.00	198.30	10.00	10.00	10.00	5.00	5.00	5.00	235.00	0.00	0.00	638.30
Amazon	0.00	0.00	0.00	0.00	145.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.43
Board Member Donations	1,000.00	0.00	400.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,700.00
Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(170.00)	(170.00)
Total Income	50,057.84	46,749.45	51,983.46	42,474.61	42,995.33	56,707.71	11,085.45	57,663.52	34,192.43	41,299.86	37,302.18	45,071.10	517,582.94
Gross Profit	50,057.84	46,749.45	51,983.46	42,474.61	42,995.33	56,707.71	11,085.45	57,663.52	34,192.43	41,299.86	37,302.18	45,071.10	517,582.94
Expense													
Management Fee Expense	5,160.00	5,035.53	0.00	9,673.00	7,259.77	0.00	0.00	7,704.28	2,492.45	488.00	5,980.00	2,524.25	46,317.28
Advertising, Marketing, Promo	0.00	0.00	0.00	360.41	109.95	529.95	29.95	29.95	577.35	139.82	362.35	29.95	2,169.68
Adver - Marketing Mat-Canva	87.50	0.00	0.00	0.00	0.00	0.00	0.00	419.00	147.00	0.00	0.00	0.00	653.50
Adver - Promotional Gifts	0.00	0.00	0.00	0.00	75.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75.39
Automobile - Parking	25.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.00	0.00	50.25
Bank Service Charges	0.00	0.00	0.00	0.00	115.00	15.00	0.00	0.00	165.00	0.00	150.75	0.00	445.75
Computer Supplies and Expenses													
Emails	0.00	321.75	0.00	0.00	724.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,046.00
GoDaddy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.17	0.00	22.17
Simple Practice	1,220.00	1,309.13	1,288.75	1,332.49	1,670.14	1,594.94	1,678.81	1,351.75	1,410.86	1,482.30	1,583.93	1,729.95	17,653.05
Computer Supplies and Expenses - Other	103.95	103.95	103.95	331.95	(186.05)	103.95	103.95	103.95	105.95	105.95	108.95	108.95	1,199.40
Total Computer Supplies and Expenses	1,323.95	1,734.83	1,392.70	1,664.44	2,208.34	1,698.89	1,782.76	1,455.70	1,516.81	1,588.25	1,715.05	1,838.90	19,920.62
Donations	0.00	50.00	0.00	383.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	433.25
Equipment Lease/Purchase	0.00	276.13	0.00	3,642.94	1,202.35	976.50	976.50	976.50	1,425.88	976.50	976.50	2,165.41	13,595.21
Insurance Expense	30.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.40
Insurance Exp - EPLI / D and O	0.00	0.00	0.00	2,440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,440.00
Insurance Exp - Gen Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	361.49	108.83	105.46	105.46	681.24
Insurance Exp - Workers Comp	151.41	151.41	141.08	141.08	151.41	194.99	306.16	53.91	53.91	1,277.91	53.91	53.91	2,731.09
Interest Expense	258.43	243.20	240.10	271.50	259.94	271.35	234.45	269.58	245.34	251.96	310.67	402.82	3,259.34
Licenses, Dues & Fees	199.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	485.00	0.00	599.00	1,433.00
Meals & Entertainment	0.00	0.00	0.00	211.99	549.16	0.00	0.00	0.00	0.00	0.00	102.90	0.00	864.05
Office Supplies and Expenses													
Postage, Mailing Service	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.93	0.00	82.93
Printing and Copying	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	162.70	0.00	0.00	162.70
Office Supplies and Expenses - Other	1,999.10	1,018.01	1,129.45	187.75	179.31	118.41	119.00	308.93	280.02	369.54	353.35	252.61	6,315.48
Total Office Supplies and Expenses	2,014.10	1,018.01	1,129.45	187.75	179.31	118.41	119.00	308.93	280.02	532.24	421.28	252.61	6,561.11
Payroll Expenses													
Payroll - Officer	15,010.00	14,010.00	15,010.00	15,010.00	15,010.00	21,015.00	15,000.00	15,000.00	14,510.00	14,030.00	14,530.00	21,045.00	189,180.00
Payroll - Staff	16,750.13	16,729.78	15,391.38	13,827.38	15,563.38	25,020.07	16,459.38	14,969.38	19,320.39	21,813.70	19,670.70	33,695.76	229,211.43
Payroll - Benefit Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.30	(9.80)	2.40	(4.10)
Payroll Tax Expense	4,261.19	3,341.02	2,690.78	2,455.61	2,508.72	3,823.07	2,640.56	2,548.34	3,215.86	3,261.00	2,956.45	5,284.37	38,986.97
Payroll Processing Fees	472.25	182.00	207.00	182.00	200.00	324.00	223.00	208.00	251.00	227.70	223.60	369.00	3,069.55
Total Payroll Expenses	36,493.57	34,262.80	33,299.16	31,474.99	33,282.10	50,182.14	34,322.94	32,725.72	37,297.25	39,335.70	37,370.95	60,396.53	460,443.85
Professional Fees/Contract Svcs													
Accounting Fees / Tax Prep Fees	144.75	276.88	0.00	0.00	425.62	0.00	273.75	0.00	168.75	0.00	307.50	112.50	1,709.75
CEU & Training (Con't Ed)	35.00	0.00	552.28	115.00	260.85	319.70	516.57	70.00	140.00	40.00	566.28	0.00	2,615.68
Legal Fees	650.00	40.00	2,095.15	0.00	0.00	0.00	45.00	0.00	90.00	0.00	90.00	0.00	3,010.15
Outside Contract Services	655.20	180.20	1,305.20	55.20	430.20	55.20	145.20	55.20	335.20	1,680.20	1,569.00	69.00	6,535.00
Professional Fees/Contract Svcs - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	990.00	0.00	640.00	1,630.00
Total Professional Fees/Contract Svcs	1,484.95	497.08	3,952.63	170.20	1,116.67	374.90	980.52	125.20	733.95	2,710.20	2,532.78	821.50	15,500.58
Rent	2,618.59	3,335.53	3,335.53	3,335.53	3,335.53	3,335.53	3,335.53	3,335.53	3,335.53	3,335.53	3,335.53	3,335.53	39,309.42
Repairs and Maintenance	336.26	13.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	350.24
Travel and Meetings	0.00	0.00	0.00	0.00	0.00	6.44	15.49	0.00	0.00	0.00	16.98	0.00	38.91
Total Expense	50,183.16	46,618.50	43,515.65	53,957.08	49,994.92	57,704.10	42,103.30	47,404.30	48,631.98	51,230.19	53,435.11	72,525.87	617,304.16
Net Ordinary Income	(125.32)	130.95	8,467.81	(11,482.47)	(6,999.59)	(996.39)	(31,017.85)	10,259.22	(14,439.55)	(9,930.33)	(16,132.93)	(27,454.77)	(99,721.22)
Other Income/Expense													
Other Income													
Interest Income	1.91	1.67	1.83	1.65	1.85	1.51	1.50	1.49	1.38	1.42	1.25	1.09	18.55

Cash Basis

SD Therapy Center
Profit & Loss
January through December 2023

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	TOTAL
Total Other Income	1.91	1.67	1.83	1.65	1.85	1.51	1.50	1.49	1.38	1.42	1.25	1.09	18.55
Other Expense													
Prior Year SBA Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,206.00	2,206.00
Interest Expense - SBA	6,618.00	0.00	2,427.00	221.00	0.00	221.00	0.00	663.00	4,412.00	2,206.00	2,206.00	2,206.00	21,180.00
Total Other Expense	6,618.00	0.00	2,427.00	221.00	0.00	221.00	0.00	663.00	4,412.00	2,206.00	2,206.00	4,412.00	23,386.00
Net Other Income	(6,616.09)	1.67	(2,425.17)	(219.35)	1.85	(219.49)	1.50	(661.51)	(4,410.62)	(2,204.58)	(2,204.75)	(4,410.91)	(23,367.45)
Net Income	**(6,741.41)**	**132.62**	**6,042.64**	**(11,701.82)**	**(6,997.74)**	**(1,215.88)**	**(31,016.35)**	**9,597.71**	**(18,850.17)**	**(12,134.91)**	**(18,337.68)**	**(31,865.68)**	**(123,088.67)**

SAN MARCOS BANDS
SAN MARCOS, CALIFORNIA

March 28, 2024

Dear San Marcos Grant Committee:

San Marcos High School respectfully presents this application for your review. We look forward to partnering with you to provide the San Marcos High School Music Program a technology support grant to purchase equipment for the use of recording and archiving musical performances.

Currently I am one of the co-Presidents of the organization and fully support this grant application as well as the use of the funds to provide our Music Program with much needed equipment to record and save all future musical performances.

In gratitude,



Christina Johnson

Co-President

San Marcos Bands Music Boosters

663 S. Rancho Santa Fe Rd., Ste. 658

San Marcos, CA 92078

president@sanmarcosbands.org

www.sanmarcosbands.org

Title

San Marcos High School Music Boosters - Music Recording & Archiving

03/29/2024

id. 46051418

by **Jacqueline Arditti** in **San Marcos Community Foundation**
on behalf of **San Marcos High School Music Boosters**

vpfundraising@sanmarcosbands.org

Original Submission

03/29/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	San Marcos High School Music Boosters - Music Recording & Archiving
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Music Recording & Archiving
Project Start Date	4/15/2024
Project End Date	6/10/2024
Date by Which Funds Will Be Expended:	4/15/2024
Total Number of People Served by this Project	350.0
Total Number of People Served by this Project in San Marcos Only	350.0
Grant Amount Requested	2150.0
	Organization Details

Organization Name	San Marcos High School Music Boosters
Organization Street Address	1615 W. San Marcos Blvd.
Organization City	San Marcos
Organization State	California
Organization Zip Code	92078
Organization Website	www.sanmarcosbands.org
Organization's EIN	33-0874556 200 San Marcos High School Music Boosters 7182fc8c-8598-4434-a281-c1156a6a1756 855 Pearl Dr S San Marcos CA 92078 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-04-10T00:00:00 2023-05-01T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-04-10T00:00:00 2001 05
	Contact Information
Contact First Name	Jackie
Contact Last Name	Arditti
Contact Title	VP Fundraising
Contact Phone	+16198188025
Contact Email	vpfundraising@sanmarcosbands.org
	Project Details

Briefly describe your request for funds.	The San Marcos High School Booster respectfully request funding for the Music Recording & Archiving Project in the amount of $2,000.00. The Music Recording & Archiving Project would allow the directors, teachers, and music coaches of the San Marcos High School Music Program to professionally record and archive the multiple performances given throughout the year by all of the students in all of the ensembles within the program. Ensembles include 2 jazz bands, 1 marching band, 4 different concert bands, 1 percussion ensemble, 1 salsa band, 1 rock band, and 1 steel drum band. In order to be able to accomplish this project, the program needs to acquire the equipment necessary to professionally record and store every performance.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Recording and storing performances allows music directors to review and analyze their ensemble's progress, identify areas for improvement, create portfolios for auditions or grant applications (which they can in turn share with their students as well), and share their work with others for promotion or educational purposes. Additionally, recordings serve as historical documentation of the ensemble's achievements and artistic development over time. This recording and archiving equipment will serve students participating in the program for years to come, ensuring a valuable impact to hundreds of students in the San Marcos school district and community.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	No, the SMHS Music Boosters do not currently collaborate with other organizations to achieve the mission proposed by this current project.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes. We graciously received funding allowing us to purchase choir microphones now used during choir performances and funding supporting our effort to travel to Utah to compete with the marching band.
Please provide a	San Marcos High School is one of two comprehensive high schools in the

Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.

San Marcos High School is one of two comprehensive high schools in the San Marcos Unified School District located in North San Diego County. The music tradition at SMHS reaches back to the opening of the school in 1961 and began with a small winds program. Today, the music program encompasses four wind ensembles, three jazz bands, percussion ensembles, chamber ensembles, choir, the Axiom performance ensemble, digital music, 3 color guards, and the Knight Regiment marching band. The Knight Regiment (KR) is the heart of the San Marcos Bands music program and is an award winning competitive marching band performing state of the art productions each fall. With 200+ student performers, the Knight Regiment is the largest ensemble in the music program and one of the largest marching bands in the state. The marching band includes wind musicians, percussionists, and color guard and students learn a new, unique field show each year. The Knight Regiment performs at field tournaments, football games, and parades and is a nationally recognized ensemble. KR members earn PE credit, make lots of friends, travel, and gain experiences that last a lifetime!

In addition to the multiple performance ensembles, students who wish to deepen their music knowledge and commitment to the program and to the study of music in general, also have the option of participating in the program's Conservatory for Leadership Program. The Conservatory is a program for those students wishing to pursue a more rigorous and involved course of study in music. While primarily focused on musical endeavors and growth, the Conservatory program strives to develop the individual, building skills that will lead to success regardless of career choice. The members of the Conservatory for Leadership and the Arts are committed to self-discipline, individual responsibility, and excellence. The staff is committed, not only to teaching students to become better musicians, but also to help them become better people.

Having experienced phenomenal growth over the last decade, the San Marcos High School music program supports more than 300 students, making it one of the largest high school music programs in San Diego County. With a rich tradition of high accolades in every performance group, the SMHS Music Program takes pride in continually pressing forward by performing new compositions and stretching itself in new artistic directions. Keeping with that tradition, the SMHS program has developed a reputation for consistently delivering some of the most creative, innovative, and exciting field shows, winter guard shows, and concerts. Moreover, the Axiom Performance Ensemble has received wide acclaim and is truly an exceptional and one of a kind show.

Students from SMHS Music Program have performed both throughout the United States and internationally. The percussion ensemble has made five appearances at the Music for All National Festival in Indianapolis. In 2014, students traveled to Central Europe, the heart of music and culture, to perform in a variety of historic musical venues. During the summer of 2011, students traveled to Italy to perform with the award-winning composer, Frank Ticheli. In the summer of 2008, our musicians traveled to Beijing, China, and performed for the Olympics pre-festival, and, in 2006, music students performed in the world premiere of David Gillingham’s Sails of Time in the Sydney Opera House in Australia.

Strong academics are a large component to the success of the San Marcos Music Program, with many of the student musicians recognized for their academic success. San Marcos is proud of its musical achievements and has also established a reputation for scholarships and leadership within the community. With alumni having studied at some of the most prestigious universities across the country, including the Juilliard School, Oberlin, and Stanford, the philosophy of the San Marcos Music Program is to develop all facets of a student's potential, using music as the common element.

The San Marcos High School music and color guard program is a transformative experience, providing students with exceptional music, performance and competitive opportunities and personal growth through individual responsibility and accountability.

Testimonials-

My experiences as an adjudicator and guest conductor have taken me all over our country. I've judged state championships for concert band in numerous states such as Massachusetts, Colorado, and Oregon and I have been going to Midwest since 1989. I can honestly say that the San Marcos High School Wind Symphony is among the finest high school bands that I've ever heard.

Gary P. Gilroy Professor of Music - Fresno State University

I had the opportunity to witness the expertise and passion for music that exists in this program… (they) represent the best teaching and performance in the great state of California.

Lowell E. Graham Director of Orchestral Activities
Professor of Conducting The University of Texas at El Paso
Vice President: American Bandmasters Association
President and CEO: John Philip Sousa Foundation

Please upload any community letters or media in support of this project.

Grant_Support_-_SM_Music_v2.pdf

Parent_letter_of_support.pdf

Please upload the annual operating budget for your organization.

Stmt_of_activity_Mar_13.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

StatementofFinancialPosition_Mar_13.pdf

Please attach the first two pages of your Federal 990.

Form_990-ez_2020_.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Copy_of_Grant_Letter_for_Recordning_Equipment.pdf

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	2150.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes
Additional Funding **SMCF Budget Worksheet 2.xlsx**	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Our budget is laid out above in the Budget worksheet. No additional funds will be needed to carry out this project. It will be executed on an ongoing basis by the music directors during performances.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Beyerdynamic MC930 Small Diaphragm True Condenser Cardioid Microphone	*1,350.00*	
sE Electronics sE8 Smal Diaphragm Condenser Microphone-Stereo Pair	550.00	
144" Air Cushioned Aluminum Master Light Stand w/ 4 sections	250.00	
Total budget for this PROJECT:		

	Source Name	Amount	C / CD / P
Additional Funding Source 1	N/A		
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

San Marcos High School Music Boosters

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July 2023 - June 2024

	TOTAL	
	ACTUAL	BUDGET
Revenue		
1000 - Donations		
10012 - Family - Band	40,360.00	61,000.00
1003 - Patrons - General Community Members	1,000.00	500.00
1004 - Corporate - Business Sponsorships	6,000.00	7,000.00
1005 - Corporate - Employee Donation or Match	6,413.39	10,500.00
Total 1000 - Donations	**53,773.39**	**79,000.00**
2000 - Spirit Merchandise		
2001 - Gen'l - Spirit (KR Collection) (Revenue)	17,595.10	24,800.00
20011 - Gen'l Spirit Wear (KR Collection) (Expenses)	-13,145.27	-16,300.00
Total 2001 - Gen'l - Spirit (KR Collection) (Revenue)	**4,449.83**	**8,500.00**
2003 - Show Shirts - Show-Specific (Themed)	2,042.60	6,000.00
20031 - Show Shirts (Expenses)		-1,500.00
Total 2003 - Show Shirts - Show-Specific (Themed)	**2,042.60**	**4,500.00**
Total 2000 - Spirit Merchandise	**6,492.43**	**13,000.00**
3000 - FALL Fundraising Events/Activities		
3001 - Mattress Sale	6,625.00	5,000.00
3004 - SMA Dinners (Revenue)	16,062.00	16,000.00
30041 - SMA Dinners (Expenses)	-9,205.11	-9,200.00
Total 3004 - SMA Dinners (Revenue)	**6,856.89**	**6,800.00**
3005 - SMA Parent Nite BBQ (Revenue)	1,980.00	1,980.00
30051 - SMA Parent Nite BBQ (Expenses)	-418.71	-420.00
Total 3005 - SMA Parent Nite BBQ (Revenue)	**1,561.29**	**1,560.00**
3010 - Jazz at the Lake / Havana (Revenue)		
30101 - Jazz at the Lake / Havana (Entry Tickets)	3,890.00	5,000.00
30104 - Bar Drinks	1,265.00	1,200.00
30105 - Jazz at the Lake / Havana (Expenses)	-3,105.52	-3,000.00
Total 3010 - Jazz at the Lake / Havana (Revenue)	**2,049.48**	**3,200.00**
3011 - Jazz in Havana Auction & Donations		
30113 - Jazz in Havana - Silent Auction	4,337.00	8,000.00
Total 3011 - Jazz in Havana Auction & Donations	**4,337.00**	**8,000.00**
3013 - Holiday Parade	1,000.00	1,000.00
3014 - Winter Concert		
30141 - Winter Concert - Bake Sale	444.00	500.00
30143 - Winter Concert - Auction, Wishing Tree, Donations & Raffle		300.00
Total 3014 - Winter Concert	**444.00**	**800.00**
3018 - Community show	2,480.58	3,000.00
30181 - Community Show (Expenses)	-1,035.74	-700.00
Total 3018 - Community show	**1,444.84**	**2,300.00**
3019 - District Preview Show		
30190 - KR Preview Night - Concessions	154.00	300.00

San Marcos High School Music Boosters

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July 2023 - June 2024

	TOTAL	
	ACTUAL	BUDGET
30193 - Judges Fee for District Preview Night		-300.00
Total 3019 - District Preview Show	**154.00**	**0.00**
Total 3000 - FALL Fundraising Events/Activities	**24,472.50**	**28,660.00**
4000 - WINTER/SPRING Fundraising Events		
4001 - Carlsbad Marathon Water Station	1,000.00	1,000.00
40011 - Carlsbad Marathon Water Station (Expenses)		-200.00
Total 4001 - Carlsbad Marathon Water Station	**1,000.00**	**800.00**
4002 - Motors for Music		
40021 - Motors for Music - Entry Fee	4,385.00	5,000.00
40023 - Motors for Music - Corporate/Trophy Sponsorship	6,123.24	2,500.00
40024 - Motors for Music - Donations	1,285.00	2,000.00
40025 - Motors for Music - T-shirt Revenue	275.00	300.00
400251 - Motors for Music - T-Shirt (Expenses)		-2,000.00
Total 40025 - Motors for Music - T-shirt Revenue	**275.00**	**-1,700.00**
40027 - Motors for Music - Concessions		2,250.00
400271 - Motors for Music - Concessions (Expenses)		-750.00
Total 40027 - Motors for Music - Concessions		**1,500.00**
40029 - Motors for Music Expenses	-271.98	-500.00
Total 4002 - Motors for Music	**11,796.26**	**8,800.00**
40041 - See's Candy Fundraiser	1,192.80	1,000.00
4005 - Spring Concert		
40058 - Spring Concert - Music Sponsorship	930.00	
Total 4005 - Spring Concert	**930.00**	
4006 - Percussion Festival		
40061 - Percussion Festival Entry Fee	325.00	
Total 4006 - Percussion Festival	**325.00**	
4008 - Winterguard fundraising		5,000.00
40081 - WG fundraising (revenue)	2,134.87	
40082 - Winterguard fundraising (expenses)	-4,677.48	
Total 4008 - Winterguard fundraising	**-2,542.61**	**5,000.00**
Total 4000 - WINTER/SPRING Fundraising Events	**12,701.45**	**15,600.00**
5000 - Winter Guard Invitational Tournament		
5009 - WCWG flat payment (April)	3,000.00	
Total 5000 - Winter Guard Invitational Tournament	**3,000.00**	
6000 - Axiom		
6006 - Choreography / Coaching		-1,500.00
Total 6000 - Axiom		**-1,500.00**
8000 - Other Income		
8001 - Passive Fundraising		
80014 - Kroger Stores	45.40	
80015 - Dine out revenue	1,591.64	2,000.00

San Marcos High School Music Boosters

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July 2023 - June 2024

	TOTAL	
	ACTUAL	BUDGET
Total 8001 - Passive Fundraising	**1,637.04**	**2,000.00**
8002 - Grants Received	1,500.00	10,828.00
Total 8000 - Other Income	**3,137.04**	**12,828.00**
9000 - Band trip (Small Ensemble)		
9001 - Band Trip (Small Ensemble) Revenue	19,635.00	
9003 - Band Trip (small ensemble) - Lodging (group-pay)	-7,202.37	
9004 - Band Trip (small ensemble) - Airfare (group-pay)	-11,335.92	
9005 - Band Trip (small ensemble) - Ground Transportation	-2,037.55	
9006 - Band Trip (small ensemble) - Meals (self-pay)	-146.93	
9007 - NO Fundraising Give WP	1,487.77	
9008 - CASMEC trip	-175.00	
9009 - Band Trip (small ensemble) - Miscellaneous Expenses	-400.00	
9011 - LA Phil trip	-180.00	
Total 9000 - Band trip (Small Ensemble)	**-355.00**	
Total Revenue	**$103,221.81**	**$147,588.00**
GROSS PROFIT	**$103,221.81**	**$147,588.00**
Expenditures		
0100 - Coaching		
0102 - CG/WG #1	3,000.00	7,000.00
0104 - CG/WG #3	768.39	0.00
0105 - Percussion #3	2,284.58	2,312.00
0106 - Percussion #1	2,058.19	8,254.00
0107 - Percussion #2 -		3,582.00
0108 - Trumpet	2,288.71	3,389.00
0109 - High Brass / Jazz Director	3,037.89	6,575.00
0110 - Clarinet (Woodwind)	2,222.84	3,389.00
0111 - Tuba/Chamber Ensemble Coach		355.00
0112 - Saxophone/Bassoon Coach	2,552.15	3,389.00
0113 - Low Brass / Trombone	2,140.53	3,307.00
0114 - Flute coach	2,033.46	3,389.00
0117 - Visual #3	2,762.50	2,813.00
0119 - Visual#5	1,037.50	700.00
0122 - Other Coaching	74.00	750.00
0125 - Axiom Visual		1,000.00
0126 - Music Assistant	17,645.54	24,248.00
Total 0100 - Coaching	**43,906.28**	**74,452.00**
0300 - Fall Field Show		
0301 - Entry Fees - Current Season	1,235.00	1,800.00
03011 - Entry Fees - Deposit for Next Season	875.00	500.00
Total 0301 - Entry Fees - Current Season	**2,110.00**	**2,300.00**
0303 - Development	4,071.62	4,000.00
0304 - Choreography (consultant)	1,000.00	1,000.00

San Marcos High School Music Boosters

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July 2023 - June 2024

	TOTAL	
	ACTUAL	BUDGET
0305 - Music Licensing	740.00	750.00
0306 - Equipment (durable/re-useable)	2,284.59	4,000.00
0307 - Equipment Maintenance	290.29	2,500.00
0308 - Props & Special Effects	12,005.22	8,000.00
0309 - Music (Percussion)	1,000.00	1,000.00
0310 - CG Costumes	7,165.75	7,156.00
0311 - CG Flag Material/Poles/Silks	4,340.75	5,000.00
0312 - Band Special Effect Costumes	210.29	500.00
0313 - Personal Equipment - Band Shoes, Gloves, Etc (Revenue)	-5,225.00	0.00
03131 - Personal Equipment - Band Shoes, Gloves,s Etc. (Expenses)	5,239.55	
Total 0313 - Personal Equipment - Band Shoes, Gloves, Etc (Revenue)	**14.55**	**0.00**
0314 - Personal Equipment - CG Shoes, Gloves, Etc (Revenue)	-3,159.00	0.00
03141 - Personal Equipment - CG Shoes, Gloves, Warm Ups, Etc. (Expenses)	3,703.76	
Total 0314 - Personal Equipment - CG Shoes, Gloves, Etc (Revenue)	**544.76**	**0.00**
0315 - Uniforms - KR Cleaning & Maintenance (Paid by SMUSD/District)		
03151 - Uniform Carts	238.87	
Total 0315 - Uniforms - KR Cleaning & Maintenance (Paid by SMUSD/District)	**238.87**	
0316 - KR Shirt - Black Uniform for Band & CG	1,987.45	2,000.00
0317 - Volunteer Shirts (Roadies/Uniforms regulars only)		500.00
0319 - Judges SMUSD Preview	300.00	300.00
0322 - Snacks for band/roadies	995.92	1,000.00
0323 - Ultimate Drill Book App for Marching Staff (yr subscrip)	144.20	140.00
0324 - Supplies for students	540.92	300.00
0325 - Parent meeting	61.32	100.00
Total 0300 - Fall Field Show	**40,046.50**	**40,546.00**
0400 - KR Championships Trip		
0408 - Field Passes & wristband for Staff & Volunteers	216.00	
Total 0400 - KR Championships Trip	**216.00**	
0500 - Winter Guard (Small Ensemble)		
0501 - Choreography	2,000.00	2,000.00
0502 - Competition Entry Fees	2,290.00	1,800.00
0503 - Costumes (Spring)	-350.00	
05031 - Color Guard Costumes Expenses	837.00	
Total 0503 - Costumes (Spring)	**487.00**	
0504 - Costumes (SEMS Spring)	-200.00	
0505 - Flag Material/Poles/Silks	898.12	1,000.00
0508 - Championships		
5081 - Winter Guard Tournament Trip - Revenue	-5,653.30	
50812 - Winter Guard Tournament Trip - Expenses	1,117.72	
Total 5081 - Winter Guard Tournament Trip - Revenue	**-4,535.58**	
Total 0508 - Championships	**-4,535.58**	
0514 - WG floor expenses	3,100.00	3,500.00

San Marcos High School Music Boosters

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July 2023 - June 2024

	TOTAL	
	ACTUAL	BUDGET
Total 0500 - Winter Guard (Small Ensemble)	**4,039.54**	**8,300.00**
0600 - Winter / Spring Music Ensembles		
0601 - Festivals - Entry Fees Jazz Ensembles	450.00	1,000.00
0602 - Festivals - Entry Fees Wind Ensembles	3,690.00	4,000.00
0604 - Judges - Spring Pre-Festival		300.00
0605 - Music - Festivals/Spring All Ensembles	415.33	2,000.00
0606 - Master Classes		600.00
06061 - Disney Workshop	-20,879.00	
060611 - Disney Workshop (Expenses)	21,352.00	
Total 06061 - Disney Workshop	**473.00**	
06062 - Leadership Seminar	1,250.00	1,500.00
Total 0606 - Master Classes	**1,723.00**	**2,100.00**
0607 - CBDA - All State Honor Band Auditions (Expenses)	155.00	155.00
06071 - CBDA - All State Honor Band Auditions (Revenue)	-50.00	
Total 0607 - CBDA - All State Honor Band Auditions (Expenses)	**105.00**	**155.00**
0608 - Judges - Conservatory		800.00
0609 - Judges - Solo/Ensemble Festival		300.00
0610 - Meals		100.00
0612 - Transportation/meals for performances		2,000.00
Total 0600 - Winter / Spring Music Ensembles	**6,383.33**	**12,755.00**
0700 - Seniors		
0701 - Seniors		
07011 - Senior Gifts	299.79	2,500.00
07012 - Senior Dinner		600.00
070120 - Senior Donations		-800.00
Total 07012 - Senior Dinner		**-200.00**
Total 0701 - Seniors	**299.79**	**2,300.00**
Total 0700 - Seniors	**299.79**	**2,300.00**
0800 - Fundraising Expenses		
0803 - Stripe fees	2,517.53	3,000.00
0804 - Square fees	197.84	500.00
Total 0800 - Fundraising Expenses	**2,715.37**	**3,500.00**
0900 - Administrative		
0901 - Insurance (E&O)		1,700.00
0903 - Tax Preparation/501 Filings		150.00
0904 - State Registration/Franchise Tax Board	55.00	75.00
0906 - Web Hosting/Registration	1,138.55	1,400.00
0907 - Bank Fees/Charges	122.92	20.00
0909 - Copies/Printing	382.39	
0910 - Supplies	722.97	
0911 - Postage		40.00
0912 - P.O. Box		400.00

San Marcos High School Music Boosters

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

July 2023 - June 2024

	TOTAL	
	ACTUAL	BUDGET
0913 - Volunteer Appreciation Gathering	464.37	650.00
0914 - First Aid Kits / Health & Safety	24.93	500.00
0915 - Emergency Repairs	1,174.00	500.00
0920 - Charitable contributions	-765.00	
Total 0900 - Administrative	**3,320.13**	**5,435.00**
Total Expenditures	**$100,926.94**	**$147,288.00**
NET OPERATING REVENUE	**$2,294.87**	**$300.00**
Other Expenditures		
990 - Other Miscellaneous Expenditure		
991 - Musical Instruments	918.80	
Total 990 - Other Miscellaneous Expenditure	**918.80**	
999 - Choir		
99910 - Choir Festivals and Workshops	66.52	0.00
99920 - Choir Music and Technology	111.91	300.00
Total 999 - Choir	**178.43**	**300.00**
Total Other Expenditures	**$1,097.23**	**$300.00**
NET OTHER REVENUE	**$ -1,097.23**	**$ -300.00**
NET REVENUE	**$1,197.64**	**$0.00**

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

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning JULY 1 , 2020, and ending JUNE 30 , 20 21

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

C Name of organization
SAN MARCOS HIGH SCHOOL MUSIC BOOSTERS

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1615 WEST SAN MARCOS BLVD

City or town, state or province, country, and ZIP or foreign postal code
SAN MARCOS, CA 92078

D Employer identification number
33-087455

E Telephone number
760-290-2200

F Group Exemption Number ▶

G Accounting Method: ☑ Cash ☐ Accrual Other (specify) ▶

I Website: ▶ N/A

J Tax-exempt status (check only one) — ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ▶ ☑ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Form of organization: ☐ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ $ 88,575

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	44,565
	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	43,940		
	c	Less: direct expenses from gaming and fundraising events	6c	5,549		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	38,391
	7a	Gross sales of inventory, less returns and allowances	7a	70		
	b	Less: cost of goods sold	7b			
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)			7c	70
	8	Other revenue (describe in Schedule O)			8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8			9	83,026
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	
	14	Occupancy, rent, utilities, and maintenance			14	
	15	Printing, publications, postage, and shipping			15	
	16	Other expenses (describe in Schedule O)			16	61,051
	17	**Total expenses.** Add lines 10 through 16			17	61,051
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)			18	21,975
	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	63,241
	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	85,216

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	63,241	22	85,216
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	
25	**Total assets**	63,241	25	85,216
26	**Total liabilities** (describe in Schedule O)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	63,241	27	85,216

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose?

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

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

28 SEE SCHEDULE O

29 (Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ — 28a — 61,051

30 (Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ — 29a

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ — 30a

32 **Total program service expenses** (add lines 28a through 31a) . . . . ▶ — 31a — 32 — 61,051

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
CHRISTINA JOHNSON CO-PRESIDENT	7	0	0	0
WENDY BOYLES CO-PRESIDENT	7	0	0	0
GERALDINE TRINIDAD CO-PRESIDENT	7	0	0	0
RYAN CARPENTER CO-VP LOGISTICS	7	0	0	0
MICHAEL LAPKIN CO-VP LOGISTICS	7	0	0	0
MELISA KORRY CO-VP FUNDRAISING	7	0	0	0
RICK MCCURDY CO-VP FUNDRAISING	7	0	0	0
ALLISON GERRITY CO-TREASURER	7	0	0	0
ANGEL HALL CO-TREASURER	7	0	0	0
ALICIA HAWTHORNE SECRETARY	7	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✔
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		✔
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✔
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✔
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✔
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		✔
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✔
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b N/A			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a N/A			
b	Gross receipts, included on line 9, for public use of club facilities 39b N/A			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✔
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✔
41	List the states with which a copy of this return is filed ▶ NONE			
42a	The organization's books are in care of ▶ SAN MARCOS HS MUSIC BOOSTERS Telephone no. ▶ 760-290-2200 Located at ▶ 1615 WEST SAN MARCOS BLVD. SAN MARCOS CA ZIP + 4 ▶ 92078			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		✔
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶	42c		✔
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A			
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✔
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✔
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✔
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✔
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		✔

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✓

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

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

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✓
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ▶ ☐ Yes ☐ No

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: 5/10/22

▶ ALLISON GERRITY — Type or print name and title: CO-TREASURER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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

San Marcos High School Music Boosters

Statement of Financial Position

As of March 13, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Bank of America - Checking	48,403.00
Cash Float	0.00
Savings	31,967.30
SMHS ASB Account	0.00
Total Bank Accounts	**$80,370.30**
Accounts Receivable	
Donation	0.00
Total Accounts Receivable	**$0.00**
Other Current Assets	
Undeposited Funds	0.00
Total Other Current Assets	**$0.00**
Total Current Assets	**$80,370.30**
TOTAL ASSETS	**$80,370.30**
LIABILITIES AND EQUITY	
Liabilities	
Total Liabilities	
Equity	
Retained Earnings	79,172.66
Net Revenue	1,197.64
Total Equity	**$80,370.30**
TOTAL LIABILITIES AND EQUITY	**$80,370.30**

Dear San Marcos Community Foundation,

I am writing to express my wholehearted support for the San Marcos High School Music Boosters, an invaluable nonprofit partner in our Local Education Agency(LEA) for the last 30 years. As the Visual and Performing Arts Coordinator for SMUSD, I understand the critical role the organization plays in the supporting the development and education children at San Marcos High School and the community at large.

With an annual provision of more than $80,000 for personnel support, over $30,000 for instruments and equipment, and countless volunteer hours, the Music Boosters have been pivotal in nurturing the talents and aspirations of countless students. Their dedication extends beyond financial contributions, offering substantial support for travel to performances at local, national, and international levels. This not only enriches our students' educational experience but also showcases their talents on a broader stage, fostering pride and unity within our community.

Moreover, their efforts in promoting events have successfully drawn hundreds of families and community members to our campus annually, creating a vibrant atmosphere of engagement and support. This inclusivity is particularly commendable given our community's wide socioeconomic range; the Music Boosters ensure that every student, regardless of background, has equal access to these enriching experiences.

As a long-standing member of the San Marcos arts education community, I cannot overstate the impact of the San Marcos High School Music Boosters. Their unwavering enthusiasm and commitment to the creative process have left an indelible mark on all who have had the privilege to be part of our school's journey. The vibrancy and opportunities they bring are irreplaceable, fostering a nurturing environment where students can flourish both artistically and personally.

I strongly endorse their application for your grant, confident in the knowledge that any support afforded to them will be magnified in the value it delivers to our students and, by extension, our community. The Music Boosters' track record of responsible and impactful use of resources guarantees that your support will further their mission to enhance and expand the quality of music education at San Marcos High School.

Thank you for considering this application and for your ongoing support of arts education. Together, we can continue to make a significant difference in the lives of our students, inspiring the next generation of artists and musicians.

Sincerely,
Matthew Armstrong
Visual and Performing Arts Coordinator
San Marcos Unified School District



Dear San Marcos Community Foundation,

I am writing to you as a proud parent and enthusiastic supporter of the San Marcos High School music program. As a parent of a recent SMHS graduate and a longtime volunteer with the program, I have witnessed firsthand the transformative impact that the music program has on students' lives, and I am compelled to express my unwavering support for its continued excellence.

Having been involved in the music program, I can attest to the invaluable opportunities it provides for students to develop their musical talents, leadership skills, and sense of camaraderie. From the award-winning marching band to the dynamic jazz, salsa and percussion ensembles, the music program at San Marcos High School consistently demonstrates a commitment to excellence and a passion for musical innovation.

One of the most remarkable aspects of the music program is its dedication to fostering leadership among its students. Through opportunities such as section leadership roles, student conductor positions, and participation in music leadership workshops, students are empowered to take on leadership responsibilities and develop essential skills that will serve them well beyond their high school years.

Moreover, the music program goes beyond musical excellence to cultivate a sense of community and inclusivity. Regardless of background or experience level, students are welcomed into a supportive and collaborative environment where they can explore their musical interests and forge lifelong friendships.

As an alumni parent, I am deeply grateful for the positive impact that the music program has had on my child's life. Not only has it provided them with a platform to showcase their musical talents, but it has also instilled in them important values such as discipline, perseverance, and teamwork.

In light of the invaluable contributions that the music program makes to the overall educational experience at San Marcos High School, I urge you to continue to prioritize its growth and development. By investing in resources, promoting community engagement, and recognizing the achievements of our talented musicians, we can ensure that this music program remains a beacon of excellence for generations to come.

Thank you for your attention to this matter, and please know that I stand ready to offer my support in any way that I can to help further the mission of the San Marcos High School music program.

Seema Nayak
Alumni Parent, Class of 2023

The Brother Benno Foundation

Uplifting the Dignity of Those We Serve

www.brotherbenno.org

March 28, 2024

San Marcos Community Foundation
C/O Jewish Community Foundation, San Diego

Subject: Grant Application - Assistance to Extremely Low-Income San Marcos Residents

Dear Board of Directors,

The Brother Benno Foundation requests funds to help us meet the urgent and critical needs of extremely low-income San Marcos residents. Over our forty years of service, Brother Benno's has been committed to uplifting the lives of unsheltered persons and extremely low-income households throughout north San Diego County region. Our service teams are focused on providing assistance to residents in vulnerable communities, many of whom are at risk of being evicted and becoming homeless. Essential needs and community outreach services are offered daily to sustain and give hope to those persons receiving assistance, who we call our "Guests".

We are grateful for the opportunity to submit this grant application and we appreciate the efforts of your team to review our application. Our team is available to answer any questions.

Sincerely,

Paul Mc Namara

Paul "Mac" McNamara
Executive Director
The Brother Benno Foundation, Inc.
Direct: (760) 231- 1644
Cell: (760) 443-6336

CHARITY NAVIGATOR ★★★★ Four Star Charity

Title

The Brother Benno Foundation - Assistance to Extremely Low-Income San Marcos Residents

03/29/2024

id. 46055465

by **Craig Yates** in **San Marcos Community Foundation**
on behalf of **The Brother Benno Foundation, Inc.**

craig.yates@brotherbenno.org

Original Submission

03/29/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	The Brother Benno Foundation - Assistance to Extremely Low-Income San Marcos Residents
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Assistance to Extremely Low-Income San Marcos Residents
Project Start Date	8/1/2024
Project End Date	7/31/2025
Date by Which Funds Will Be Expended:	7/31/2025
Total Number of People Served by this Project	850.0
Total Number of People Served by this Project in San Marcos Only	90.0
Grant Amount Requested	10000.0
	Organization Details

Organization Name	THE BROTHER BENNO FOUNDATION INC
Organization Street Address	3260 Production Avenue
Organization City	Oceanside
Organization State	CA
Organization Zip Code	92058
Organization Website	www.brotherbenno.org
Organization's EIN	33-0051575 200 The Brother Benno Foundation, Inc. 2604aa1d-15c4-41aa-be0d-f87a53db3f9d P.O. Box 308 Oceanside CA 92049-0308 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-04-10T00:00:00 2023-04-10T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-04-10T00:00:00 1984 12
	Contact Information
Contact First Name	Craig
Contact Last Name	Yates
Contact Title	Grant Manager
Contact Phone	+17602311689
Contact Email	craig.yates@brotherbenno.org
	Project Details

Briefly describe your request for funds.	Brother Benno's is requesting funds to supplement our existing support that addresses the urgent needs of economically disadvantaged San Marcos residents. The services under our project include: 1) Rental and Utility Assistance to extremely low-income households, including seniors/families with children, to avoid being evicted and becoming homeless or losing utility services. 2) Motel Vouchers to shelter homeless persons (seniors, disabled persons, families with children, persons recovering from surgery/hospital care) while longer term supportive care can be provided. Due to budget constraints, we unfortunately can't offer assistance to everyone that comes to us. This funding will allow us extend our services to San Marcos residents so we would not have to deny them assistance.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	We continue to witness an increased rate of households who are unable to make rental and utility payments and are at risk of being evicted and families/individuals at the poverty level that have an urgent need for shelter. In our fiscal year ended 7/31/2023, assistance to San Marcos residents totaled 33 households consisting of 93 household members. In the first 7 months of fiscal year 2024, assistance to San Marcos residents totaled $19,144 to 28 households consisting of over 80 household members. We anticipate the number of households to be served will increase to 35 to 40 households next fiscal year. All households receiving assistance are at an extremely low-income level, 27% are female headed households, 12% have household members who are disabled, and 33% of households are located in a HUD Qualified Census Tract.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	San Diego County HSEC Catholic Charities Diocese of San Diego Extended Opportunities Programs and Services office at Palomar College Feeding San Diego North County Food Bank

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	$5,586 grant award dated 2/17/2021 for the replacement of appliances in our recovery homes. The replacement of malfunctioning appliances upgraded the living conditions of men and women in recovery.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Since the start of The Brother Benno Foundation in 1983, we have been committed to uplifting the lives of unsheltered persons and extremely low-income households throughout the north San Diego County region. Over three thousand extremely low-income families and individuals are registered in our database (our “Guests”), and receive daily food service and other assistance through our Essential Services and Community Outreach departments, our twenty-six-week substance abuse recovery program for primarily homeless men and women, and a scholarship program to support extremely low-income community college students progressing in their studies at Palomar and MiraCosta Colleges. Our Essential Services Team provide nutritious food service and other essential items, like diapers, blankets, and clothing to vulnerable individuals who are homeless, at risk of becoming homeless, or have limited financial means. This includes serving 1,200 food boxes weekly, 200 hot meals 6 days a week, 5,000 sack lunches monthly, and food distribution to 32 partner charity organizations. Over 4,000 baby and adult diaper packages were given out in the last 12 months Our Community Outreach Team provides social services that includes, on an annual basis, rental assistance to over 400 extremely low-income households to prevent evictions and avoid the risk of becoming homeless, motel vouchers to provide temporary shelter for over 300 homeless families and individuals while longer term assistance becomes available, utility assistance to over 100 households to avoid the disruption and trauma to family members losing utility services, and other forms of financials assistance. Our substance abuse recovery program provides the basic needs of participants, at no cost. Over 26-weeks, a program member will stay at one of our 3 recovery homes. They are provided room and board, and other basic needs, at no cost. This allows them to focus on their recovery. Four certified Alcohol Drug Counselors (CADC) manage our substance abuse recovery program and work directly with each program participant to lead them through recovery. Our program is fortunate to have an experienced group of mentors/alumni, who graduated from our recovery program, and

actively participate in weekly meetings with men and women currently in recovery. Upon graduation, each participant is employed, has housing, and is eligible to reside in one of our 4 sober living residences for an extended period.

Each year, Brother Bennos provides scholarship financial aid to eighty community college students attending Palomar and MiraCosta Colleges. Students receiving financial aid have overcome obstacles to their education. This includes students who have aged out of foster care, are homeless living couch-to-couch or in cars, and those students recovered from substance abuse. All the students receiving aid are progressing in their studies. The scholarship amount awarded to each student of $500 provides financial support but also recognizes each student's efforts to overcome difficult obstacles and continue to meet education objectives.

This past year, Brother Benno's continued to meet our strategic objectives to substantially improve the health and wellness of homeless persons and low-income households. This included meeting the objective of providing improved food service to our guests by increasing the capacity to receive, store and distribute larger quantities of food products and offer a greater selection of food products. Our food pantry will further improve and upgrade food service by expanding and reconfiguring our "no cost" pantry to offer a "grocery store" experience to our Guests with nutritious produce, dairy, meats, hygiene products and family staples. This allows greater selection and food choice to meet household and personal needs, particularly selection of refrigerated and frozen food types, at no cost.

Our "Hub Center" which offers a central location at our Oceanside facility for Brother Benno's Community Outreach team to combine efforts and work closely with partners from government agencies and other non-profit organizations. This includes San Diego County's Department of Homeless Solutions & Equitable Communities (HSEC) homeless services team. The HSEC homeless services team includes case managers, licensed clinical social workers and benefits specialists. In this past year, the efforts of caseworkers working together in the Hub Center from different agencies led to a doubling of Guests receiving critical support services.

In partnership with Catholic Charities, over the past two years our Outreach team substantially expanded supportive services to provide motel vouchers for emergency shelter, transitional housing to homeless persons/families, rental and utility assistance to prevent eviction and homeless and the trauma of losing utility service.

Under partnership with the non-profit TrueCare Mobile Health Services, TrueCare's mobile clinic provides medical and dental staffs at our facility twice a week to serve the needs of our homeless Guests, many of whom have lacked basic medical/dental care for a number of years.

Please upload any community letters or media in support of this project.

Please upload the annual operating budget for your organization.

23_24_Approved_Operations_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

Audited_Financials_FYE_07.31.22_Final.pdf

Please attach the first two pages of your Federal 990.

FYE_7.31.22_Form_990_Public_Disclosure_2_pages.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Letter_Signed.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	364813.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Based on actual costs for 8 months and budgeted amounts for 4 months. If grant funds are not received, project will continue at a lower budget.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Rental Assistance	*245,300.00*	
Utility Assistance	25,435.00	
Motel Vouchers	94,078.00	
Total budget for this PROJECT:	364,813.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Individual Donors & Grants	354,813.00	P
Additional Funding Source 2	Catholic Charities Diocese of San Diego	10,000.00	P
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

The Brother Benno Foundation, Inc.
Approved Budget
August 2023 through July 2024

	TOTAL
	Aug '23 - Jul 24
Income	
4030 · Bequest Contributions	400,000.00
4040 · Grant Contributions	400,000.00
Total 4050 · Individual Contributions	928,427.00
4060 · Matching Contributions	14,669.00
4070 · In-Kind Contributions	3,000,000.00
Total 4100 · Fundraising Income	292,000.00
4200 · Miscellaneous Income	2,060.00
4300 · Rental Income	156,000.00
4400 · Thrift Shop Sales	729,738.00
4600 · Investment Income	24,000.00
Total Income	5,946,894.00
Expense	
6010 · Advertising	1,480.00
6020 · Depreciation	89,504.25
6030 · Direct Program	135,640.00
6040 · Employee Allowances	11,585.00
6050 · Equipment Rental	5,313.00
6060 · Equipment Repairs & Maint.	8,684.00
6070 · Charitable Deeds	425,276.00
6080 · In-Kind Charitable Gifts	3,000,000.00
6090 · Fundraising Expenses	50,000.00
6100 · Insurance	51,376.00
6120 · Leases	186,192.50
6130 · Miscellaneous Expenses	7,100.00
6140 · Operational Res.	75,000.00
6150 · Office Expenses	55,314.00
6160 · Payroll	1,456,686.83
6180 · Pest Control	11,756.68
6190 · Postage & Shipping	11,463.00
6200 · Printing & Publication	30,150.00
6210 · Professional Fees	25,350.00
6220 · Property Taxes	525.00
6230 · Repairs & Maintenance	46,240.00
6240 · Security	1,378.00
6260 · Supplies	47,100.00
6280 · Utilities	222,057.00
6290 · Vehicles	48,546.96
6300 · Waste Disposal	3,200.00
6310 · Website Maintenance	6,060.00
Total Expense	6,012,978.22
Net Income	**-66,084.22**

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

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 8/01 , 2021, and ending 7/31 , 20 2022

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

C
THE BROTHER BENNO FOUNDATION INC
P.O BOX 308
OCEANSIDE, CA 92049

D Employer identification number
33-0051575

E Telephone number
760-439-1244

G Gross receipts $ 4,964,206.

F Name and address of principal officer: JOE MCDEVITT
SAME AS C ABOVE

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.

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◄ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ► WWW.BROTHERBENNO.ORG

H(c) Group exemption number ►

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ► **L** Year of formation: 1983 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: SEE 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	12
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	28
6	Total number of volunteers (estimate if necessary)	6	500
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	4,107,714.	4,160,111.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	35,741.	19,561.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	775,114.	778,593.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,918,569.	4,958,265.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	270,811.	352,153.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	612,417.	883,629.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ► 6,678.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,595,070.	4,021,052.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,478,298.	5,256,834.
19	Revenue less expenses. Subtract line 18 from line 12	440,271.	-298,569.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	5,889,513.	5,615,404.
21	Total liabilities (Part X, line 26)	91,026.	129,332.
22	Net assets or fund balances. Subtract line 21 from line 20	5,798,487.	5,486,072.

Public Disclosure Copy

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

▶ JOE MCDEVITT — CO-PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
EMIN SHAHBAZIAN, CPA	EMIN SHAHBAZIAN, CPA			P01761638

Firm's name ► YSR CPA GROUP PC
Firm's address ► 2529 FOOTHILL BLVD SUITE 212
LA CRESCENTA, CA 91214
Firm's EIN ► 821853384
Phone no. 8183309752

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code:) (Expenses $ 4,151,244. including grants of $) (Revenue $)

SEE SCHEDULE O

4b (Code:) (Expenses $ 622,549. including grants of $) (Revenue $)

BROTHER BENNO'S THRIFT SHOP GENERATES REVENUE TO COVER THE DAILY EXPENSES OF THE CENTER, INCLUDING ADMINISTRATIVE COSTS. IT IS A SOURCE OF CLOTHING, FURNITURE, AND HOUSEHOLD GOODS FOR THE COMMUNITY IT SERVES. IN ADDITION, THE THRIFT SHOP PROVIDES JOBS FOR THE COMMUNITY.

OF THE TOTAL SALARIES AND WAGES PAID BY BROTHER BENNO FOUNDATION FYE 07/31/2022, JUST OVER HALF WERE PAID TO OPERATE THE THRIFT SHOP.

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

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

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

4e Total program service expenses ► 4,773,793.

Public Disclosure Copy

BROTHER BENNO FOUNDATION, INC.

FINANCIAL STATEMENTS

July 31, 2022 and 2021



YSR CPA GROUP, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

AUDIT + TAX + ADVISORY

BROTHER BENNO FOUNDATION, INC.
FINANCIAL STATEMENTS
July 31, 2022 and 2021

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YSR CPA GROUP, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
AUDIT + TAX + ADVISORY
WWW.YSRCPAS.COM

Member of American Institute of Certified Public Accountants
Member of California Society of Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
of Brother Benno Foundation, Inc.

Opinion

We have audited the accompanying financial statements of Brother Benno Foundation, Inc. (a California nonprofit organization), which comprise the statements of financial position as of July 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Brother Benno Foundation, Inc. as of July 31, 2022 and 2021, 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Brother Benno Foundation, Inc. and to meet our other ethical responsibilities in accordance with the 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 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 Brother Benno Foundation, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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 auditors' report that includes our opinion. 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 generally accepted 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted 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 Brother Benno Foundation, Inc.'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 Brother Benno Foundation, Inc.'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.

Emphasis of Matter – Accounting Pronouncements Recently Adopted

For the year ended July 31, 2022, the Foundation adopted Financial Accounting Standards Board's (FASB) Accounting Standards Update (ASU) 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets as described in Note 1. The changes required by the update have been applied to all periods presented. Our opinion is not modified with respect to that matter.

YSR CPA Group, P.C.

Encinitas, California
January 29, 2024

BROTHER BENNO FOUNDATION, INC.
STATEMENTS OF FINANCIAL POSITION
July 31, 2022 and 2021

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 1,594,854	$ 1,030,635
Investments, current (Note 4)	149,998	557,915
Property tax refund receivable	50,949	-
Other receivables	19,502	27,847
Grants receivable	33,807	-
Inventory	56,961	49,279
Prepaid expenses	23,567	13,858
Other assets	25,000	-
TOTAL CURRENT ASSETS	1,954,638	1,679,534
NON-CURRENT ASSETS		
Investments, non current (Note 4)	49,503	500,787
Investments, permanently restricted by donor endowment (Note 10)	503,000	503,000
Property and equipment, net of accumulated depreciation (Note 5)	3,286,960	3,192,069
Deposits	14,123	14,123
TOTAL NON-CURRENT ASSETS	3,853,586	4,209,979
TOTAL ASSETS	$ 5,808,224	$ 5,889,513
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 162,118	$ 37,812
Accrued expenses	46,523	40,264
Deferred revenue	24,226	12,950
TOTAL CURRENT LIABILITIES	232,867	91,026
TOTAL LIABILITIES	$ 232,867	$ 91,026
COMMITMENTS & CONTINGENCIES (Note 13)		
NET ASSETS		
Without donor restrictions	4,916,617	4,877,427
With donor restrictions (Note 9)	658,740	921,060
TOTAL NET ASSETS	5,575,357	5,798,487
TOTAL LIABILITIES AND NET ASSETS	$ 5,808,224	$ 5,889,513

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

BROTHER BENNO FOUNDATION, INC.

STATEMENT OF ACTIVITIES

For the Year Ended July 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions	$ 1,118,372	$ 398,126	$ 1,516,498
Contributed nonfinancial assets (Note 8)	2,747,278	-	2,747,278
Government grants and assistance	64,903	-	64,903
Thrift shop sales	672,853	-	672,853
Rental income	76,717	-	76,717
Special event revenue net direct expenses of $5,941	26,870	-	26,870
Investment return	5,715	-	5,715
Gain (loss) on disposal of property and equipment	(430)	-	(430)
Other income	9,838	-	9,838
Net assets released from restrictions,			
satisfaction of program restrictions	360,397	(360,397)	-
satisfaction of time restrictions	300,049	(300,049)	-
TOTAL SUPPORT AND REVENUE	5,382,562	(262,320)	5,120,242
EXPENSES			
Program services			
Poor & Homeless Services	3,503,565	-	3,503,565
Case Management	382,811	-	382,811
Recovery Program	263,516	-	263,516
Thrift Shop	614,362	-	614,362
Supporting services			
Management and general	577,792	-	577,792
Fundraising	1,326	-	1,326
TOTAL EXPENSES	5,343,372	-	5,343,372
INCREASE (DECREASE) IN NET ASSETS	39,190	(262,320)	(223,130)
NET ASSETS AT BEGINNING OF YEAR	4,877,427	921,060	5,798,487
NET ASSETS AT END OF YEAR	$ 4,916,617	$ 658,740	$ 5,575,357

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

BROTHER BENNO FOUNDATION, INC.

STATEMENT OF ACTIVITIES

For the Year Ended July 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
Contributions	$ 703,857	$ 354,161	$ 1,058,018
Contributed nonfinancial assets (Note 8)	2,510,072	-	2,510,072
Forgiveness of debt (Note 7)	508,150	-	508,150
Government grants and assistance	31,472	-	31,472
Thrift shop sales	621,825	-	621,825
Rental income	86,155	-	86,155
Special event revenue net direct expenses of $2,404	24,449	5,688	30,137
Investment return	4,154	3,760	7,914
Other income	20,884	-	20,884
Net assets released from restrictions, satisfaction of program restrictions	412,206	(412,206)	-
TOTAL SUPPORT AND REVENUE	4,923,224	(48,597)	4,874,627
EXPENSES			
Program services			
Poor & Homeless Services	3,267,205	-	3,267,205
Case Management	210,023	-	210,023
Recovery Program	223,373	-	223,373
Thrift Shop	597,895	-	597,895
Supporting services			
Management and general	139,801	-	139,801
Fundraising	40,001	-	40,001
TOTAL EXPENSES	4,478,298	-	4,478,298
INCREASE (DECREASE) IN NET ASSETS	444,926	(48,597)	396,329
NET ASSETS AT BEGINNING OF YEAR (as previously stated)	3,472,501	969,657	4,442,158
RESTATEMENT (Note 14)	960,000	-	960,000
NET ASSETS AT BEGINNING OF YEAR (as restated)	4,432,501	969,657	5,402,158
NET ASSETS AT END OF YEAR	$ 4,877,427	$ 921,060	$ 5,798,487

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

BROTHER BENNO FOUNDATION, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended July 31, 2022

	Program Services				Supporting Services		
	Poor & Homeless Services	Case Management	Recovery Program	Thrift Shop	Management and General	Fundraising	Total Expenses
Advertising	$ -	$ -	$ -	$ 1,419	$ 44	$ -	$ 1,463
Auto	43,001	1,690	6,861	8,869	-	-	60,421
Charitable In-Kind	2,747,278	-	-	-	-	-	2,747,278
Depreciation	30,361	27,391	49,389	4,402	29,687	-	141,230
Direct Program Expense	66,944	-	1,051	2,425	-	-	70,420
Equipment Rental	2,122	-	56	561	4,534	-	7,273
Fundraising	-	-	-	-	2	214	216
Grants and Other Assistance	31,730	321,519	19,992	12,202	-	-	385,443
Insurance	27,816	-	5,991	11,163	37,087	-	82,057
Miscellaneous	18,417	-	512	778	1,525	541	21,773
Occupancy	76,644	17,869	46,885	196,904	74,828	-	413,130
Office Expenses	28,148	13,533	10,776	23,059	19,833	571	95,920
Payroll Taxes	27,280	-	8,254	25,645	5,017	-	66,196
Permits and licenses	-	-	-	-	16,360	-	16,360
Postage and shipping	862	26	187	119	7,481	-	8,675
Printing and publications	373	-	-	10	35,973	-	36,356
Professional Fees	2,260	-	-	61	218,158	-	220,479
Repairs and Maintenance	1,617	176	4,425	1,984	62,008	-	70,210
Salaries and Wages	339,310	-	102,590	315,139	60,394	-	817,433
Supplies	59,402	607	6,547	9,622	4,861	-	81,039
	$ 3,503,565	$ 382,811	$ 263,516	$ 614,362	$ 577,792	$ 1,326	$ 5,343,372

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

BROTHER BENNO FOUNDATION, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended July 31, 2021

	Program Services				Supporting Services		
	Poor & Homeless Services	Case Management	Recovery Program	Thrift Shop	Management and General	Fundraising	Total Expenses
Advertising	$ -	$ -	$ -	$ 199	$ -	$ -	$ 199
Auto	26,092	-	6,683	10,786	-	-	43,561
Charitable In-Kind	2,507,692	-	-	-	-	9,450	2,517,142
Depreciation	79,152	1,071	62,011	2,595	2,999	536	148,364
Direct Program Expense	81,507	-	830	-	-	-	82,337
Equipment Rental	3,969	270	450	509	216	135	5,549
Fundraising	-	-	-	-	-	600	600
Grants and Other Assistance	39,245	196,759	22,982	-	-	11,825	270,811
Insurance	22,972	-	14,932	12,160	3,951	438	54,453
Miscellaneous	15,321	-	426	647	1,269	450	18,113
Occupancy	98,652	3,892	52,454	198,142	50,705	2,258	406,103
Office Expenses	41,939	2,473	10,703	20,790	6,619	1,091	83,615
Payroll Taxes	17,002	432	2,358	25,389	1,284	-	46,465
Postage and shipping	27,417	-	-	-	66	351	27,834
Printing and publications	11,880	-	-	450	-	3,409	15,739
Professional Fees	10,866	-	16,705	4,948	53,835	9,450	95,804
Repairs and Maintenance	26,133	-	2,007	8,447	4,584	-	41,171
Salaries and Wages	214,042	5,027	29,150	304,161	13,572	-	565,952
Supplies	43,246	99	1,682	8,672	701	8	54,408
Travel	78	-	-	-	-	-	78
	$ 3,267,205	$ 210,023	$ 223,373	$ 597,895	$ 139,801	$ 40,001	$ 4,478,298

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

BROTHER BENNO FOUNDATION, INC.

STATEMENTS OF CASH FLOWS

For the Years Ended July 31, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (223,130)	$ 396,329
Adjustments to reconcile change in net assets to net cash and cash equivalents provided (used) by operating activities:		
Depreciation	141,230	148,364
Loss on disposal of fixed assets	430	-
Contributed securities	-	(2,380)
Proceeds from sale of contributed securities	2,526	-
Unrealized gain on contributed securities	-	(35)
Realized gain on contributed securities	(146)	-
Investment (gain) loss	13,881	27,258
Donated resale inventory	(7,682)	(13,709)
Forgiveness of refundable advance	-	(508,150)
Changes in operating assets and liabilities:		
Property tax refund receivable	(50,949)	-
Other receivables	8,345	(11,914)
Grants receivables	(33,807)	85,000
Prepaid expenses	(9,709)	(12,858)
Deposits	-	(1,611)
Other assets	(25,000)	(28,837)
Accounts payable	127,974	26,688
Accrued expenses	2,591	8,642
Deferred revenue	11,276	12,950
CASH AND CASH EQUIVALENTS PROVIDED (USED) BY OPERATING ACTIVITIES	(42,170)	125,737
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(236,551)	(140,249)
Proceeds from sales of investments	842,940	471,867
CASH AND CASH EQUIVALENTS PROVIDED BY INVESTING ACTIVITIES	606,389	331,618
INCREASE IN CASH AND CASH EQUIVALENTS	564,219	457,355
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	1,030,635	573,280
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 1,594,854	$ 1,030,635

SUPPLEMENTAL DISCLOSURES OF NON-CASH INVESTING ACTIVITIES

During the year ended July 31, 2021, the refundable advances from the City of Oceanside were forgiven in the amount of $508,150

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

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Brother Benno Foundation, Inc. (the "Foundation") was organized as a California nonprofit public benefit corporation in 1983 to provide assistance to the poor and needy in North San Diego County through congregate feeding, distribution of food, clothing, and offering temporary shelter, counseling, training, and support services to persons in substance-abuse programs. The Foundation is supported through donor contributions, private and government grants.

Financial Statement Presentation

The financial statements of the Foundation have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. 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 Foundation 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 Foundation. The Foundation's board may designate assets without restrictions for specific operational purposes from time to time.

- *Net assets with donor restrictions:* Net assets that are subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions may be perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

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

Measure of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Foundation's ongoing services and interest earned. Nonoperating activities are limited to other activities considered to be of a more unusual or nonrecurring nature.

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 disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements

In accordance with Financial Accounting Standards Board Codification No. 820 (FASB ASC 820) fair value is defined as the exchange price that would be received for an asset or paid for a liability in the principal or most advantageous market. The Foundation applies fair value measurements to assets and liabilities that are required to be recorded at fair value under generally accepted accounting principles.

FASB ASC 820 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 developed based on market date 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:

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

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

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

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

Due to the short-term nature of cash, receivables, other assets, accounts payable and accrued expenses, fair value approximates carrying value.

New Accounting Pronouncements Recently Adopted

Topic 958

In September 2020, the FASB issued ASU 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. This ASU is meant to improve generally accepted accounting principles (GAAP) by increasing the transparency of contributed nonfinancial assets for not-for-profit (NFP) entities through enhancements to presentation and disclosure. The amendments in this Update address certain concerns about the lack of transparency about the measurement of contributed nonfinancial assets recognized by NFPs, as well as the amount of those contributions used in a NFP's programs and other activities. A NFP is required to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets.

The amendments address presentation and disclosure of contributed nonfinancial assets. The term nonfinancial asset includes fixed assets (such as land, buildings, and equipment), use of fixed assets or utilities, materials and supplies, intangible assets, services, and unconditional promises of those assets. A NFP is required to disclose a disaggregation of the amount of contributed nonfinancial assets recognized within the statement of activities by category that depicts the type of contributed nonfinancial assets and additional information for each category of contributed nonfinancial assets. The amendments in this ASU are effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022, and should be applied on a retrospective basis. Effective July 1, 2021, the Organization adopted ASU 2020-07 and the changes required by the update have been applied to all periods presented. See Contributed Nonfinancial Assets within Note 1 for additional disclosures.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

New Accounting Pronouncements Recently Adopted (continued)

Topic 842

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842), which amends the existing guidance to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and by disclosing key information about leasing arrangements. ASU 2016-02 will, among other things, require lessees to recognize 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. ASU 2016-02 does not significantly change lease accounting requirements applicable to lessors; however, the ASU contains some targeted improvements that are intended to align, where necessary, lessor accounting with the lessee accounting model and with the updated revenue recognition guidance issued in 2014.

Additionally, in July 2018, the FASB issued ASU 2018-10, Codification Improvements to Topic 842, Leases and ASU 2018-11, Leases, Targeted Improvements. The amendments in these updates provide additional clarification and implementation guidance on certain aspects of ASU 2016-02 and have the same effective and transition requirements as ASU 2016-02. Specifically, ASU 2018-11 creates an additional transition method option allowing entities to record a cumulative effect adjustment to opening net assets in the year of adoption.

In December 2018, the FASB further issued ASU 2018-20, Leases (Topic 842) Narrow-Scope Improvements for Lessors. The amendments in this update permits lessors to make an accounting policy election to not evaluate whether certain sales taxes and other similar taxes are lessor costs or lessee costs and instead account for the costs as if they were lessee costs. Additionally, the amendment requires lessors to exclude from variable payments, and therefore revenue, lessor costs paid by lessees directly to third parties. The amendments also require lessors to account for costs excluded from the consideration of a contract that are paid by the lessor and reimbursed by the lessee as variable payments.

In March 2019, the FASB also issued ASU 2019-01, Leases (Topic 842) Codification Improvements, to further clarify certain identified issues regarding implementation of ASU 2016-02. Specifically, the amendments in ASU 2019-01 clarify the determination of fair value of underlying assets by lessors that are not manufacturers or dealers, the cash flow presentation of sales-type or direct financing leases, and transition disclosures for interim periods. Issued in November 2019, ASU 2019-10, "Financial Instruments-Credit Losses, Derivatives and Hedging, and Leases" alters the effective date of ASU 2016-02 for private companies. On June 3, 2020, the FASB issued ASU 2020-05, which deferred the effective dates of the Board's standards on ASU 2016-02 to give immediate relief to certain entities as a result of the widespread adverse economic effects and business disruptions caused by the coronavirus disease 2019 (COVID-19) pandemic. The Foundation intends to adopt ASU 2016-02 effective July 1, 2022.

Topic 832

In October 2021, the FASB Issued ASU 2021-10 Government Assistance (Topic 832): Disclosures by Business Entities about Government Assistance, which aims to provide increased transparency by requiring business entities to disclose information about certain types of government assistance they receive in the notes to the financial statements. The disclosure requirements in ASC 832 only apply to transactions with a government that are accounted for by analogizing to either a grant model (for example, in International Accounting Standard (IAS) 20, Accounting for Government Grants and Disclosure of Government Assistance), or a contribution model (for example, in ASC 958-605, Not-for-Profit Entities – Revenue Recognition).

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Recent Accounting Pronouncements Not Yet Adopted (continued)

Topic 832 (continued)

- The accounting policies used to account for the transactions.
- Line items on the statement of financial position and statement of activities affected by the transactions and the amounts applicable to each financial statement line item in the current reporting period.

Entities are required to provide the new disclosures prospectively for all transactions with a government entity that are accounted for under either a grant or a contribution accounting model and are reflected in the financial statements at the date of initially applying the new amendments, and to new transactions entered into after that date. Retrospective application of the guidance is permitted. The guidance in ASU 2021-10 is effective for financial statements of all entities, including private companies, for annual periods beginning after December 15, 2021, with early application permitted. The Foundation intends to adopt ASU 2021-10 effective July 1, 2022.

Cash and Cash Equivalents

Cash and cash equivalents consist of short term, highly liquid investments with an initial maturity of three months or less. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Accounts Receivable

Accounts receivables arise in the normal course of operations. It is the policy of management to review outstanding accounts receivable at year-end, as well as the bad debt write-offs experienced in the past to establish an allowance for doubtful accounts. Accounts receivable consist of miscellaneous reimbursements due to the Foundation. Based on the judgment of management and past collection histories, no allowance for doubtful accounts has been recorded as of July 31, 2022 and 2021.

Grants Receivables

Grants receivables consist primarily of amounts due from private and governmental agencies. All such receivables are stated at the amount management expects to collect.

Investments

Investments are carried at fair market value in the statement of financial position. Investment return (including realized and unrealized gains and losses on investments, interest and dividends, and investment expense) is included in the change in net assets without donor restriction unless restricted by donor or law. Investment return on net assets with donor restriction is reported as an increase in net assets without donor restriction if the asset restriction expires in the reporting period in which the income is recognized. All other restricted investment return is reported as an increase in net assets with donor restriction, depending on the nature of the restriction.

Endowments

The Foundation records endowments in accordance with the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA). UPMIFA is a model act approved by the Uniform Law Commission that serves as a guideline for states to use in enacting legislation. The standard requires additional disclosures about an organization's endowment funds (both donor-restricted and board designated endowment funds), whether or not the organization is subject to UPMIFA. The standard also requires classifying the portion of a donor-restricted endowment that is not classified as restricted in perpetuity as subject to time restriction until appropriated for expenditure.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

The Foundation capitalizes all expenditures in excess of $1,000 for property and equipment at cost, while donations of property and equipment are recorded at their estimated fair values. Such donations are reported as net assets without donor restriction unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restriction. Absent donor stipulations regarding how long those donated assets must be maintained, the Foundation reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Foundation reclassifies net assets with donor restrictions to net assets without donor restriction at that time.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets of five to forty years. Maintenance, repairs and minor renewals are charged to operations as incurred. Upon sale or disposition of property, the asset account is relieved of the cost and the accumulated depreciation account is charged with depreciation taken prior to the sale of any resultant gain or loss is credited or charged to earnings.

Revenue Recognition

Revenue from Contracts with Customers

The Foundation adopted Financial Accounting Standards Board's (FASB) accounting standards update (ASU) ASU 2014-09, Revenue from Contracts with Customers (Topic 606) effective August 1, 2020. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Foundation generally measures revenue based on the amount of consideration the Foundation expects to be entitled for the transfer of goods to a customer, then recognizes this revenue when the Foundation satisfies its performance obligations.

The Foundation evaluates its revenue contracts with customers based on the five-step model under Topic 606: (1) identify the contract with the customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to separate performance obligations; and (5) recognize revenue when (or as) each performance obligation is satisfied.

The Foundation has determined that thrift shop sales, revenue received for special event sponsorship and a portion of special event tickets represent exchange transactions that must be recognized under ASC 606. The Foundation recognizes thrift shop sales at a point in time when the sale occurs and there is a transfer of goods to the customer. The Foundation has no further performance obligations related to the sales and there are no additional services required by the Foundation.

Revenue from sponsorships for special events and ticket sales to events is recognized at a point in time, when the event takes place. Meals and entertainment are the only performance obligations of more than nominal value for these contracts. Event ticket purchases and sponsorship fees received prior to the event taking place are recorded as deferred revenue in the statement of financial position and recognized in future periods when the event occurs. There were no other significant exchange revenues during the years ended July 31, 2022 and 2021.

Program Revenue

Program revenue comprises rental income revenue from graduates of the recovery and sober living programs. Rental income is recognized in the month earned.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition (continued)

Government Grants and Assistance

The Foundation received pass-through funding from various non-profit organizations that are subrecipients of state funded and federal funding sources. As the beneficiary of the program receives the benefit, these transactions are determined not to be exchange transactions.

Contributions and Support

Contributed revenue may include gifts of cash or promises to give. Contributions and grants are recognized as revenues in the period received and are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. 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.

The Foundation adopted ASU 2018-08, Clarifying the Scope of the Accounting Guidance for Contributions Received and Contributions Made effective August 1, 2020. In accordance with Topic 958, Revenue Recognition, the Foundation must determine whether a contribution (or a promise) is conditional or unconditional for transactions deemed to be a contribution. A contribution is considered to be a conditional contribution if an agreement includes a barrier that must be overcome and either a right of return of assets or a right of release of a promise to transfer assets exists. Indicators of a barrier include a measurable performance-related barrier or other measurable barriers, a stipulation that limits discretion by the recipient on the conduct of an activity, and stipulations that are related to the purpose of the agreement.

Contributed Nonfinancial Assets

Contributed physical assets, investments, and other noncash donations are recorded as contributions at their fair market value at their date of donation. The Foundation reports the donations in the net assets without donor restrictions category, unless explicit donor stipulations specify how the donated assets must be used. Such items are capitalized or charged to expense as appropriate.

The Foundation recognized contributed nonfinancial assets of $2,747,278 and $2,510,072 for the years ended July 31, 2022 and 2021, respectively, and expenses of $2,747,278 and $2,507,692 for the years ended July 31, 2022 and 2021, respectively, in the statements of activities (see Note 8). Items not used for sale in the thrift shop, that are useable by others, are either donated to individuals, directed to other nonprofit foundations, or sold for cash, in which case the amount received is reflected as a contribution in the financial statements.

Contributed Services

The Foundation utilizes the services of volunteers throughout the year that perform a variety of tasks to assist with various programs. This contribution of services by the volunteers is not recognized in the financial statements unless the services received (a) create or enhance nonfinancial assets or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition (continued)

Contributed Services (continued)

Some members of the Foundation have also donated significant amounts of time to the Foundation in furthering its programs and objectives. However, no amounts have been included in the financial statements for donated member or volunteer services since they did not meet the criteria for recognition.

Functional Expenses

The Foundation allocates its expenses on a functional basis among its various programs and support services. The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis, such as time and effort or full time equivalents. The expenses that are allocated include salaries and wages, payroll taxes and related insurance, which are allocated on the basis of estimates of time and effort, as well as occupancy and depreciation, which is allocated on a square-footage basis.

Income Taxes

The Foundation 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 Foundation has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. Income generated from activities unrelated to the Foundation's exempt purpose is subject to tax under IRC Section 511. The Foundation did not have any unrelated business income for the years ended July 31, 2022 and 2021, respectively, and, therefore, no provision for income taxes has been made.

The Foundation follows the provision of uncertain tax positions as addressed in FASB Accounting Standards Codification. The Foundation recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. The Foundation believes that it has taken no significant uncertain tax positions for the years ended July 31, 2022 and 2021. Management believes the Foundation is no longer subject to income tax examinations by applicable taxing jurisdictions for the years prior to July 31, 2018.

Advertising

The Foundation expenses the cost of advertising as incurred. Advertising expense for the years ended July 31, 2022 and 2021 was $1,463 and $199, respectively.

Going Concern Evaluation

Management evaluates whether there are conditions or events that raise substantial doubt about the entity's ability to continue as a going concern for a period of one year from the date the financial statements are available to be issued.

NOTE 2. AVAILABILITY AND LIQUIDITY

The Foundation regularly monitors liquidity required to meet its annual operating needs and other contractual commitments, while also striving to preserve the principal and return on the investment of its funds.

NOTE 2. AVAILABILITY AND LIQUIDITY (continued)

The following represents the Foundation's financial assets, reduced by amounts not available for general use, are as follows as of July 31:

Financial assets at year-end:	2022	2021
Cash	$ 1,594,854	$ 1,030,635
Investments	702,501	1,561,702
Total financial assets	2,297,355	2,592,337
Less amounts not available to be used within one year:		
Restricted by donor with purpose restrictions	106,237	70,849
Restricted by donor with time restrictions held in endowment funds	49,503	347,211
Portion of donor-restricted endowment to be retained in perpetuity	503,000	503,000
Financial assets available to meet general expenditures over the next twelve months	$ 1,638,615	$ 1,671,277

The Foundation has various sources of liquidity at its disposal, including cash and investments, which are available for general expenditures, liabilities and other obligations as they come due. Management is focused on sustaining the financial liquidity of the Foundation throughout the year. As a result, management is aware of the cyclical nature of the Foundation's cash flow related to the Foundation's various funding sources and is therefore able to ensure there is cash available to meet current liquidity needs.

To help manage unanticipated liquidity needs, the Foundation can liquidate investments without donor restrictions totaling approximately $149,998 at any time. Additionally, the Foundation can draw $49,503 from the accumulated earnings in the endowment funds.

NOTE 3. CONCENTRATION OF CREDIT RISK

Cash

Financial instruments that potentially subject the Foundation to significant concentrations of credit risk consist principally of cash. The Foundation maintains its cash in bank deposit accounts that are insured by the Federal Deposit Insurance Corporation (FDIC) and the Securities Investor Protection Corporation (SIPC) up to a limit of $250,000 per depositor, respectively. As of July 31, 2022, $390,135 exceeded the FDIC or SIPC limit of $250,000. As of July 31, 2021, $81,652 exceeded the FDIC or SIPC limit of $250,000.

Risks and Uncertainties

The Foundation is invested in a variety of investments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

NOTE 4. FAIR VALUE MEASUREMENTS

The Foundation's investments consist of money market mutual funds and brokered certificates of deposit (CD) maturing within one year from July 31, 2022 and are stated at fair value based on quoted prices in active markets (all Level 1 measurements). The CDs are held by Royal Bank of Canada and insured by the FDIC.

NOTE 4. FAIR VALUE MEASUREMENTS (continued)

The following table represents the financial instruments carried at fair value as of July 31:

	2022			2021
	Cost	Fair Value	Unrealized Appreciation (Depreciation)	Fair Value
Fixed income CD's	$ 150,075	$ 149,998	$ (77)	$ 1,055,844
Equity stock	-	-	-	2,415
Money market funds	49,503	49,503	-	443
	$ 199,578	$ 199,501	$ (77)	$ 1,058,702

	2022 Fair Value	2021 Fair Value
Investments, current		
Fixed income CD's	$ 149,998	$ 555,500
Equity stock	-	2,415
Total investments, current	149,998	557,915
Investments, non-current		
Fixed income CD's	-	153,576
Money market funds - accumulated endowment earnings	49,503	347,211
Total investments, non-current	49,503	500,787
Total investments	$ 199,501	$ 1,058,702

NOTE 5. PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of July 31:

	2022	2021
Buildings	$ 2,649,786	$ 2,649,786
Equipment, furniture and fixtures	385,242	323,780
Leasehold improvements	145,274	139,169
Automobiles	404,265	404,265
	3,584,567	3,517,000
Less accumulated depreciation	(1,871,032)	(1,730,527)
	1,713,535	1,786,473
Land	1,376,759	1,376,759
Construction in progress	196,666	28,837
	$ 3,286,960	$ 3,192,069

Depreciation expense for the years ended July 31, 2022 and 2021 was $141,230 and $148,364, respectively.

NOTE 6. COMPENSATED ABSENCES

Compensated absences for sick pay and personal time have not been accrued since they cannot be reasonably estimated. The Foundation's policy is to recognize these costs when actually paid.

NOTE 7. REFUNDABLE ADVANCE

Properties held by the Foundation were remodeled during the year ended July 31, 2007 with advances made by the City of Oceanside. The advances bear no interest and are not required to be repaid with the stipulation that the houses remain available for low-income households or to provide transitional housing for a period of 15 years. The advances are secured by deeds of trust and loan agreements. On March 29, 2022, the Foundation was notified that the loans have been forgiven effective November 3, 2020. The loan forgiveness has been recognized in the statement of activities for the year ended July 31, 2021 in the amount of $508,150.

NOTE 8. CONTRIBUTED NONFINANCIAL ASSETS

Revenues from contributions of nonfinancial assets recognized within the statements of activities were as follows for the years ended July 31:

		2022		2021	Usage in programs/ activities	Donor imposed restrictions	Fair value techniques and inputs
Clothing	$	118,694	$	-	Poor & homeless services	None	Estimates based on similar products
Food		2,628,584		2,507,692	Poor & homeless services	None	Estimates based on similar services
Stock contributions		-		2,380	Poor & homeless services	None	Fair market value based on date of contribution
Total	$	2,747,278	$	2,510,072			

All gifts are recognized in accordance with donor restrictions, when applicable. The Foundation's general practice is to monetize contributed stock, depending upon current market conditions. The Foundation does not sell the other contributed nonfinancial assets and utilizes in program use, as appropriate.

Contributions of nonfinancial assets were utilized during the years ended July 31, 2022 and 2021. Program expenses in the amount of $2,747,278 and $2,510,072 (including $2,380 from stock contributions) respectively, are valued and reported at the actual cost to the Foundation.

NOTE 9. RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions were available for the following as of July 31:

	2022	2021
Purpose restricted:		
Food	$ 5,300	$ -
Health services	6,087	10,399
Property and equipment	7,014	22,806
Special events	3,600	5,688
Other programs	84,236	31,956
Time restricted:		
Available for appropriation from endowment funds	49,503	347,211
Permanent endowments:		
Corpus value	503,000	503,000
Total net assets with donor restrictions	$ 658,740	$ 921,060

NOTE 9. RESTRICTIONS ON NET ASSETS (continued)

Net assets released from net assets with donor restrictions are as follows for the years ended July 31:

	2022	2021
Satisfaction of purpose restrictions	$ 360,397	$ 412,206
Satisfaction of time restrictions	300,049	-
Total net assets released from net assets with donor restrictions	$ 660,446	$ 412,206

NOTE 10. ENDOWMENT

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

The Board of Directors of the Foundation has interpreted 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 Foundation classifies as permanently restricted net assets (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 permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Foundation in a manner that is consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Foundation 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 Foundation and the donor-restricted endowment fund
3) General economic conditions
4) The possible effect of inflation and deflation
5) The expected total return from income and the appreciation of investments
6) Other resources of the Foundation
7) The investment policies of the Foundation

The endowment net assets composition by type of fund consists of the following as of July 31:

	With Donor Restrictions	
	2022	2021
Donor-restricted endowment funds	$ 552,503	$ 850,211

NOTE 10. ENDOWMENT (continued)

Changes in endowment net assets consist of the following as of July 31:

	2022	2021
Endowment net assets, beginning of year	$ 850,211	$ 846,451
Investment income	2,341	3,760
Appropriation of assets for expenditure	(300,049)	-
Endowment net assets, end of year	$ 552,503	$ 850,211

The following reflects the Foundation's endowment net asset composition by fund type as of July 31, 2022:

Original donor-restricted gift amounts required to be maintained in perpetuity:	
Total original gift amounts	$ 503,000
Portion of perpetual endowment funds subject to a time restriction under UPMIFA without purpose restriction	49,503
Total endowment funds classified as net assets with donor restrictions	$ 552,503

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Foundation to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles, a deficiency of this nature is reported as unrestricted net assets. There were no such deficiencies as of July 31, 2022 and 2021.

Return Objectives and Risk Parameters

The Foundation has 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 meet this objective, the endowment asset portfolio is structured to achieve a compounded annual return, net of investment management expenses, of 6% plus the annual rate of inflation (target return) over ten years. In achieving the target return, the Foundation seeks to maintain a level of portfolio risk, as measured by the annualized monthly standard deviation, commensurate with the portfolio's market-related index. The market-related index is made up of selected market indices that are representative of the asset classes in which the portfolio is invested, and which is weighted in the same percentages as the asset classes in which the portfolio is invested.

NOTE 11. LEASE COMMITMENTS

The Foundation leases a warehouse for use in operations and program services on a month-to-month basis. Total rent paid was $69,969 and $78,760 for the years ended July 31, 2022 and 2021, respectively.

Since October 2012, the Foundation also leases space for its thrift shop under a noncancelable lease. Effective January 29, 2019 through January 31, 2022, the monthly lease payment was $8,347. On January 6, 2022, the lease was extended to January 31, 2027 and amended to include additional storage space for monthly lease payments of $10,121. There is no provision for increases over the term of the lease. Rent paid for the thrift shop, including CAM charges, was $176,014 and $172,363 for the years ended July 31, 2022 and 2021, respectively.

NOTE 11. LEASE COMMITMENTS (continued)

Minimum future lease payments under noncancelable lease agreements, exclusive of CAM charges, are due as follows as of July 31, 2022:

Year Ending July 31,	
2023	121,452
2024	121,452
2025	121,452
2026	121,452
2027	70,847
	$ 556,655

NOTE 12. SPLIT-INTEREST GIFTS

The Foundation is a beneficiary of a split-interest irrevocable charitable remainder trust which was created in 1993. Upon termination of the trust, the Foundation will receive 33.33% of the assets remaining in the trust. The trust fund is held by others and the present value of the estimated future amount to be received from the trust is not estimable therefore the investment has not been recorded.

NOTE 13. COMMITMENTS & CONTINGENCIES

From time to time, the Foundation is subject to various litigation as a result of its ongoing business activities. Management believes that the outcome of any such litigation will not have a material adverse effect on the Foundation's statement of financial position, results of operations, or liquidity.

In March 2018, Harold Kutler, the Executive Director, passed away triggering the provisions of the Kutler Charitable Remainder Trust and the Kutler Family Trust (collectively the “Trusts”). The Trusts each owned one-half of the real estate property located at 3260 Production Ave. (the “Property”). The Foundation was named as a beneficiary of the Property from the Trusts. In July 2018, the Foundation was notified that the Kutler Family Trust was being contested by one of the surviving beneficiaries.

On December 28, 2018, the Kutler Charitable Remainder Trust’s 50% interest in the Property including all rights, title and interest was transferred to the Foundation.

On March 15, 2022, a settlement was reached regarding the ownership of the Foundation’s operations center located at 3260 Production Ave in which the Kutler Family Trust 50% interest in the Property including all rights, title and interest was awarded to the Foundation.

NOTE 14. RESTATEMENTS

On December 28, 2018, the Kutler Charitable Remainder Trust’s 50% interest in real property located at 3260 Production Ave, including all rights, title and interest. was transferred to the Foundation. Subsequently, a settlement was reached regarding the 50% ownership interest held by the Kutler Family Trust as of the original date of title transfer (See Note 13). An adjusting entry was recorded to recognize the valuation of the property as of December 28, 2018 in the amount of $960,000 for building and land. A true-up for accumulated depreciation through July 31, 2021 was recorded.

NOTE 15. RECLASSIFICATIONS

Certain items in the 2021 financial statements have been reclassified to conform to current year classifications. Such reclassifications had no effect on previously reported changes in net assets.

NOTE 16. SUBSEQUENT EVENTS

The Foundation has evaluated subsequent events through January 29, 2024, the date which the financial statements were available to be issued.

San Marcos Community Foundation
One Civic Center Drive
San Marcos, CA 92069-2918

Re: Letter in support of 2024 grant application

Board of Directors
FY2023-2024

Annette Bradbury, Chair
Kristi E. Pfister, Esq., Vice Chair
AnneElise Goetz, Esq., *Immediate Past Chair*
George Lai, *Secretary*
Andy Christopher, *Treasurer*
Mary Benirschke
Patty Cohen
Amy Eybsen, CPA
P. Randolph Finch, Jr., Esq.
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Sarah Houghton
The Hon. Susan D. Huguenor (Ret.)
Joshua E. Kim, Ph.D., Esq.
Mia Kelly, Esq.
Jennifer Kropko
Jenny Li-Hochberg
Magda Marquet
Jenny McKenna
Katherine Nicoletti
Andrea Payne Moser
Hollis R. Peterson, Esq.
Sergio del Prado
Penny E. Robbins
Monique Rodriguez
Laura Roos
Edward Patrick "Pat" Swan, Jr., Esq.
Mark Wernig

Jessica Muñoz, Esq., MFS
President & CEO

Dear San Marcos Community Foundation,

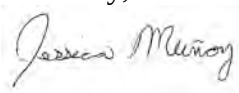
On behalf of Voices for Children (VFC), I want to thank the San Marcos Community Foundation for your previous support and the opportunity to apply for another San Marcos Community Foundation grant. VFC respectfully requests $2,500 in program support, which will enable us to provide a Court Appointed Special Advocate (CASA) to a San Marcos child in foster care.

During the coming year, VFC expects to provide at least 15 San Marcos youth in foster care with the life-changing advocacy of a CASA. VFC's CASA program is one of the few programs that helps children access the services they need while providing a one-on-one relationship with an adult who can help them to thrive and to overcome adversity. The goal of the CASA program is to ensure that children's needs are not overlooked amid the overburdened foster care system. We are asking for your support to help us provide more children in foster care with an advocate and a voice in court.

Through the CASA program, community members receive intensive training, are sworn in by the Court, and are matched with a child in foster care to give children the individualized attention that the foster care system cannot provide. CASAs serve for 18 months or longer to ensure that a child has what they need to be successful in the next chapter of their life. In the past year, at least 23 San Marcos residents have served as CASAs, a telling reflection of the generosity of your community.

If you have any questions regarding this grant request or VFC, please contact me at JessicaM@speakup.com or 951-357-9100. Thank you again for your support and for your kind and thoughtful consideration.

Sincerely,



Jessica Muñoz
President & CEO

Title

Voices for Children – Court Appointed Special Advocate (CASA) Program

03/28/2024

id. 46048251

by **Brian Hutchins** in **San Marcos Community Foundation**
on behalf of **Voices for Children**

brianh@speakupnow.org

Original Submission

03/28/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Voices for Children – Court Appointed Special Advocate (CASA) Program
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Court Appointed Special Advocate (CASA) Program
Project Start Date	7/1/2024
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	6/30/2025
Total Number of People Served by this Project	1250.0
Total Number of People Served by this Project in San Marcos Only	15.0
Grant Amount Requested	2500.0
	Organization Details
Organization Name	Voices for Children
Organization Street Address	2851 Meadow Lark Drive
Organization City	San Diego

Organization State	CA
Organization Zip Code	92123
Organization Website	www.speakupnow.org
Organization's EIN	95-3786047 200 Voices for Children 94e380ff-3197-4ed3-8293-56007008b25f 2851 Meadow Lark Drive Juvenile Court San Diego CA 92123 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-04-10T00:00:00 2023-04-10T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-04-10T00:00:00 1982 12
	Contact Information
Contact First Name	Rebecca
Contact Last Name	Rader
Contact Title	Chief Philanthropy Officer
Contact Phone	+18586105665
Contact Email	RebeccaR@speakupnow.org
	Project Details
Briefly describe your request for funds.	Voices for Children (VFC) respectfully requests $2,500 in program support to help fund our efforts to provide critical advocacy to 24 San Marcos youth in foster care through the Court Appointed Special Advocate (CASA) program or through direct staff advocacy. Through the CASA program, VFC provides children in foster care with a consistent, caring adult, a CASA, who fills a critical gap in the foster care system by ensuring that the needs of a child are not overlooked while they are in the overburdened foster care system. VFC assesses all San Diego County children in foster care and provides CASAs to those children with the greatest needs and staff advocates to children with less urgent needs. With your support, we will recruit, train, screen, and supervise additional CASA volunteers to address the educational, physical and mental health, housing, and other needs of San Marcos children in foster care. Together, we will improve the lives of more vulnerable San Marcos children.

Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	In fiscal year 2024–25, VFC will provide an estimated 24 San Marcos children in foster care with the comprehensive support of a CASA or direct staff advocacy. The CASA program directly benefits the children we serve, each of whom receives the individual attention and support of a consistent, caring adult. Through their advocacy, CASAs ensure children can access beneficial services. CASAs help children gain the stability and safety they need to thrive. By setting children in foster care up for success in life, CASAs benefit the community at large. For example, a child with a CASA is more likely to have better outcomes and perform better academically and behaviorally in school, according to the National CASA Association. This leads to better employment opportunities and reduced risk of homelessness and incarceration. Our program also benefits our CASA volunteers. VFC is grateful to the 23 San Marcos residents who have served as CASAs during the past year. With 85 years of combined service, these San Marcos residents have advocated for 69 children in foster care.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	VFC collaborates with dozens of organizations that provide services to youth in foster care in San Marcos, including One Safe Place, Casa de Amparo, Cal State San Marcos, and Palomar College.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	The San Marcos Community Foundation awarded VFC $1,500 in August 2023. Your generous grant has helped us to provide CASAs to 14 San Marcos children in foster care thus far in fiscal year 2022–23.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	VFC’s mission is to transform the lives of abused or neglected children in foster care by providing them with trained, volunteer Court Appointed Special Advocates (CASAs). This year, approximately 2,500 vulnerable children, including many from San Marcos, will spend time in San Diego County foster care. After experiencing physical abuse or neglect, children are removed from their home and experience anxiety, depression, isolation, and stigma. VFC strives to provide a CASA to every child who needs one. VFC’s CASA program is one of the few programs that helps children access the services they need while providing a one-on-one relationship with an adult who

can help them to thrive and overcome adversity. Through the CASA program, community volunteers receive intensive training, are sworn in by the Court, and are matched with children in foster care to give children the individualized attention that the foster care system cannot provide. The goal of the CASA program is to ensure that children's needs are not overlooked amid the overburdened foster care system. CASAs provide a unique kind of case oversight, because CASAs serve one child or sibling group at a time.

An investment in the CASA program will benefit San Marcos in many ways:

Youth: The CASA program directly benefits each San Marcos youth we serve. CASAs are consistent and caring adults who will develop a keen understanding of each individual child and advocate on their behalf. By ensuring access to beneficial educational, physical and mental health, family, and housing services, CASAs help their assigned children to heal from trauma, overcome obstacles, and pursue brighter futures.

Volunteers: Our program produces tangible benefits for our selfless volunteers from San Marcos. CASAs gain personal growth, empathy, and a profound sense of satisfaction for making a tangible difference in the lives of vulnerable children. More than 20 San Marcos residents are currently active CASAs with VFC.

Community: By setting children up for success in life, CASAs benefit the San Marcos community at large. For example, a child with a CASA is more likely to perform better academically and behaviorally in school, according to the National CASA Association. Greater academic attainment clearly correlates with better employment opportunities and reduced risk of homelessness and incarceration, both of which are extremely costly to society. Moreover, children with CASAs are more likely than those without to find permanent homes sooner, whether reunification with their birth parents, adoption, or guardianship—all of which are less costly to society than foster care.

In order to meet the needs youth in foster care in San Diego County during FY 2024–25, VFC will accomplish the following:

Objective 1: Assess Every Child in Foster Care for Advocacy Needs

• VFC staff will attend every court hearing for children in foster care.

• VFC staff will refer children with more complex needs to the CASA program and those with less urgent needs to the Staff Advocacy program.

• VFC staff will periodically monitor the cases of children not provided with advocates for changes in circumstances that would benefit from a CASA or Staff Advocate.

Objective 2: Provide ongoing CASA advocacy to 1,250 children.

• CASAs will spend 10–15 hours a month visiting the child and communicating with key individuals in the child's life.

• CASAs will identify and connect children with beneficial community resources and services.

• CASAs will submit a written report every six months and attend regularly scheduled court hearings on the child's behalf.

Objective 3: Recruit and train 225 new CASA volunteers.

• VFC will conduct presentations and information sessions for prospective

volunteers.

• VFC will use digital marketing, including social media and blog posts, to create awareness.

• VFC staff will hold nine sessions of Advocate University, VFC's 35-hour CASA training program.

Objective 4: Provide staff advocacy to 500 children with less urgent needs.

• Staff Advocates will communicate with caregivers, family members, teachers, and others involved in children's lives to learn about their needs.

• Staff Advocates will identify and connect children with beneficial community resources and services.

• Staff Advocates will submit a written report every six months and attend regularly scheduled court hearings on behalf of each child.

We know that CASAs have a profound impact on the children they serve. Often, the children themselves recognize it as well, as did this girl who traveled more than two hours by bus to attend a court hearing so that she could speak on the record about her CASA Susie, who had died unexpectedly a week earlier:

"Dear Your Honor, I met Susie five months ago after I requested a CASA volunteer for a long time. Growing up in the foster system, I was lost. It seems like every time I tried to accomplish something in my life, the world would come crashing down and nothing made sense anymore until I met Susie. She gave me hope and she did one thing a lot of people didn't. She believed in me. I told her I wanted braces and my driver license, and she did everything in her power to try to help me. After so many "no's," I decided to pay for my braces with money I had been saving for a car, and two weeks ago, I got my driver license. Susie was a wonderful woman and I want to thank her for everything she did for me. She helped me find my voice. She created a path for me. Now it is my time to create steps on that path and make my way in the life she believed I could have, for her. I will forever be grateful that God has brought me a guardian angel to watch over me for the rest of my life. Thank you, Your Honor, have a wonderful day."

VFC is deeply grateful for your support as we try to provide more San Marcos children in foster care with CASAs who will speak up for them while helping them to find their own voices.

Please upload any community letters or media in support of this project.

Community_Letter_from_Gwen_S.pdf

Voices_for_Children_celebrates_volunteers___cbs8.com.pdf

Someone_San_Diego_Should_Know__Sean_and_Luis_Green_Debi_Romero_and_Art_Tabanao_-_The_San_Diego_Union-Tribune.pdf

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Please upload the annual operating budget for your organization.

FINAL_VFC_Organizational_Budget_FY23-24.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

Voices_for_Children_-_Audited_Financial_Statement_6.30.2023.pdf

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Please attach the first two pages of your Federal 990.

VOICES_FOR_CHILDREN_-_6.30.22_-_first_two_pages.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Letter_from_President_CEO.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	6779275.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	VFC raises funds from diverse sources to ensure our sustainability. Our CASA program is highly scalable. A budget deficit could result in fewer children served; a surplus, in more children served.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Personnel Expenses	*$5,698,682.00*	*Includes wages, taxes, and benefits.*
Dues, Fees & Subscriptions	120763	
CASA Recruitment/Marketing	200000	
Corporate Insurance	$59,753.00	
Mileage Expense	$56,400.00	Includes CASA reimbursement
Office Equipment and Supplies	$65,580.00	
Phones	$56,876.00	
Printing	$8,100.00	
Professional Services	$52,850.00	Includes IT consultant, auditors.
Rent	$337,015.00	
Children’s Assistance Fund	$46,000.00	Covers children’s expenses, such as summer camp, when other funding sources are unavailable.
Other expenses	$77,256.00	Includes postage and unexpected costs.
Total budget for this PROJECT:	6779275	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Foundation Grants	960,000.00	P
Additional Funding Source 2	Corporate Support	200,000.00	P
Additional Funding Source 3	Government	819,909.00	C
Additional Funding Source 4	Government	980,091.00	P
Additional Funding Source 5	Individuals	1,700,000.00	P
Additional Funding Source 6	Service Organizations	40,000.00	P
Additional Funding Source 7	Special Events (net)	1,640,000.00	P
Additional Funding Source 8	Other Revenue	198,000.00	P
Additional Funding Source 9	Dunn Bequest Fund	241,275.00	CD
Additional Funding Source 10	Total Revenues	6,779,275.00	

FY 23-24 Voices for Children Organizational Budget	
REVENUE	
Foundation Grants	$1,295,000
Corporate	$260,000
Government	$2,743,000
Individuals	$2,132,532
Service Organizations	$40,000
Special Events	$2,170,000
Other Revenue	$213,600
Total Revenue	**$8,854,132**
EXPENSES	
Personnel Expenses	
Staff Salaries	$5,863,639
Payroll Taxes	$466,110
Employee Benefits	$587,867
Total Personnel Expenses	**$6,917,616**
Operating Expenses	
CASA Recruitment/Marketing	$248,000
Children's Assistance Fund	$62,650
Dues, Fees & Subscriptions	$138,363
Insurance	$72,253
Mileage	$146,400
Office Equip Repair/Maint.	$40,080
Office Supplies	$36,185
Phones	$66,476
Postage/Ship/Courier	$8,120
Printing	$10,800
Professional Services - Audit, IT	$52,850
Rent	$438,403
Special Events	$530,000
Other Expenses	$85,936
Total Operating Expenses	**$1,936,516**
TOTAL EXPENSES	**$8,854,132**

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 49662

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

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning JUL 1, 2021 **and ending** JUN 30, 2022

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

C Name of organization
VOICES FOR CHILDREN

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
2851 MEADOW LARK DRIVE

City or town, state or province, country, and ZIP or foreign postal code
SAN DIEGO, CA 92123

F Name and address of principal officer: ANDREA PAYNE MOSER

D Employer identification number
95-3786047

E Telephone number
(858) 569-2019

G Gross receipts $ 12,167,223.

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.SPEAKUPNOW.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1982 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: WE RECRUIT, TRAIN, AND SUPERVISE VOLUNTEERS TO ADVOCATE FOR ABUSED CHILDREN IN FOSTER CARE.

2 Check this box ▶ ☐ 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	28
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	28
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	92
6	Total number of volunteers (estimate if necessary)	6	1311
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	8,584,085.	11,903,713.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	24,125.	19,460.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-61,915.	-201,193.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,546,295.	11,721,980.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	78,888.	94,212.
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)	4,848,834.	5,315,687.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 917,431.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,195,173.	1,226,494.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,122,895.	6,636,393.
19	Revenue less expenses. Subtract line 18 from line 12	2,423,400.	5,085,587.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	8,260,929.	12,075,772.
21	Total liabilities (Part X, line 26)	2,136,880.	930,416.
22	Net assets or fund balances. Subtract line 21 from line 20	6,124,049.	11,145,356.

Part II Signature Block

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

Sign Here

▶ Signature of officer — Date

▶ ANDREA PAYNE MOSER, TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
RICHARD HOTZ		05/22/23	☐	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 ☒ 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:
VOICES FOR CHILDREN TRANSFORMS THE LIVES OF ABUSED CHILDREN BY PROVIDING THEM WITH COURT APPOINTED SPECIAL ADVOCATES (CASAS).

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

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

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

4a (Code:) (Expenses $ 5,184,091. including grants of $ 94,212.) (Revenue $)
VOICES FOR CHILDREN (VFC) RECRUITS, TRAINS, AND MANAGES OVER 1,600 VOLUNTEERS ANNUALLY TO SERVE AS COURT APPOINTED SPECIAL ADVOCATES (CASAS) AND IS THE ONLY NONPROFIT ORGANIZATION DESIGNATED BY THE STATE OF CALIFORNIA AND THE SUPERIOR COURTS OF SAN DIEGO AND RIVERSIDE COUNTIES TO PROVIDE THESE CASA SERVICES. VFC WAS FOUNDED IN 1980 IN SAN DIEGO COUNTY, AND SINCE 2015, HAS ALSO OPERATED THE CASA PROGRAM FOR RIVERSIDE COUNTY. CASA VOLUNTEERS PLAY AN IMPORTANT ROLE IN THE FOSTER CARE SYSTEM, BUILDING TRUSTING RELATIONSHIPS WITH CHILDREN AND INTERFACING WITH THE PROFESSIONALS IN ORDER TO IDENTIFY AND PROTECT THE BEST INTERESTS OF CHILDREN IN FOSTER CARE WHO HAVE EXPERIENCED ABUSE, NEGLECT, OR ABANDONMENT. CURRENTLY ALL OF THE NEARLY 5,000 CHILDREN IN SAN DIEGO COUNTY FOSTER CARE RECEIVE ASSESSMENT SERVICES, AND OVER

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 ▶ 5,184,091.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	15		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	92		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?	13a			
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	28		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	28		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

X Own website ☐ Another's website X Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

JAMES SCOFFIN CPA CFO - (858) 569-2019
2851 MEADOW LARK DRIVE, SAN DIEGO, CA 92123

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KELLY DOUGLAS	50.00									
PREISDENT/CEO				X				242,368.	0.	0.
(2) REBECCA RADER	40.00									
OFFICER				X				147,693.	0.	0.
(3) JESSICA MUNOZ	40.00									
EXECUTIVE DIRECTOR				X				124,617.	0.	0.
(4) STEPHEN MOORE	40.00									
CHIEF PROGRAM OFFICER				X				120,220.	0.	0.
(5) JAMES SCOFFIN	20.00									
CFO				X				80,674.	0.	0.
(6) ANNEELISE GOETZ, ESQ	1.00									
CHAIR		X		X				0.	0.	0.
(7) ANNETTE BRADBURY	1.00									
VICE CHAIR		X		X				0.	0.	0.
(8) GEORGE LAI	1.00									
SECRETARY		X		X				0.	0.	0.
(9) ANDREA PAYNE MOSER	1.00									
TREASURER		X		X				0.	0.	0.
(10) LUISA AYALA	1.00									
MEMBER		X						0.	0.	0.
(11) MARY BENIRSCHKE	1.00									
MEMBER		X						0.	0.	0.
(12) RYAN BLAIR	1.00									
MEMBER		X						0.	0.	0.
(13) ANDY CHRISTOPHER	1.00									
MEMBER		X						0.	0.	0.
(14) PATTY COHEN	1.00									
MEMBER		X						0.	0.	0.
(15) SERGIO DEL PRADO	1.00									
MEMBER		X						0.	0.	0.
(16) P. RANDOLPH FINCH, JR., ESQ	1.00									
MEMBER		X						0.	0.	0.
(17) JENNY LI-HOCHBERG	1.00									
MEMBER		X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) THE HON. SUSAN D. HUGUENOR (RET MEMBER	1.00	X						0.	0.	0.
(19) ERBIN KEITH, ESQ MEMBER	1.00	X						0.	0.	0.
(20) MIA KELLY, ESQ MEMBER	1.00	X						0.	0.	0.
(21) RICHARD KINTZ, ESQ MEMBER	1.00	X						0.	0.	0.
(22) JENNY MCKENNA MEMBER	1.00	X						0.	0.	0.
(23) KATHERINE NICOLETTI MEMBER	1.00	X						0.	0.	0.
(24) HOLLIS R. PETERSON, ESQ MEMBER	1.00	X						0.	0.	0.
(25) NANCY R. PFEIFFER MEMBER	1.00	X						0.	0.	0.
(26) KRISTI PFISTER MEMBER	1.00	X						0.	0.	0.
1b Subtotal ▶								715,572.	0.	0.
c Total from continuation sheets to Part VII, Section A ▶								0.	0.	0.
d Total (add lines 1b and 1c) ▶								715,572.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 4

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) PENNY E. ROBBINS MEMBER	1.00	X						0.	0.	0.
(28) MONIQUE RODRIGUEZ MEMBER	1.00	X						0.	0.	0.
(29) LAURA ROOS MEMBER	1.00	X						0.	0.	0.
(30) LAUREE SAHBA MEMBER	1.00	X						0.	0.	0.
(31) KATIE SULLIVAN MEMBER	1.00	X						0.	0.	0.
(32) TED TCHANG MEMBER	1.00	X						0.	0.	0.
(33) LISE N. WILSON, ESQ MEMBER	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	2,466,580.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,953,410.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	6,483,723.				
	g Noncash contributions included in lines 1a-1f	1g	$ 663,865.				
	h **Total.** Add lines 1a-1f			11,903,713.			
Program Service Revenue			**Business Code**				
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			20,735.			20,735.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b	1,275.				
	c Gain or (loss)	7c	-1,275.				
	d Net gain or (loss)			-1,275.			-1,275.
	8a Gross income from fundraising events (not including $ 2,466,580. of contributions reported on line 1c). See Part IV, line 18	8a	242,775.				
	b Less: direct expenses	8b	443,968.				
	c Net income or (loss) from fundraising events			-201,193.			-201,193.
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			**Business Code**				
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			11,721,980.	0.	0.	-181,733.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	94,212.	94,212.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	763,004.	392,717.	125,415.	244,872.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,903,422.	3,205,732.	257,586.	440,104.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	298,759.	232,242.	27,756.	38,761.
10 Payroll taxes	350,502.	274,089.	26,721.	49,692.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	27,100.	9,309.	13,955.	3,836.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,821.		1,821.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	25,528.	8,769.	13,145.	3,614.
12 Advertising and promotion	204,404.	204,404.		
13 Office expenses	32,319.	29,378.	2,521.	420.
14 Information technology				
15 Royalties				
16 Occupancy	396,804.	312,789.	30,825.	53,190.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	63,765.	50,227.	4,967.	8,571.
23 Insurance	57,527.	57,527.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MILEAGE & MEALS	111,440.	104,207.	4,164.	3,069.
b DUES & SUBSCRIPTIONS	94,920.	53,333.	15,010.	26,577.
c TELEPHONE	62,030.	51,412.	4,446.	6,172.
d EQUIPMENT & MAINTENACE	38,689.	37,571.	136.	982.
e All other expenses	110,147.	66,173.	6,403.	37,571.
25 **Total functional expenses.** Add lines 1 through 24e	6,636,393.	5,184,091.	534,871.	917,431.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	1,960,109.	1	1,990,869.
	2	Savings and temporary cash investments	3,698,020.	2	5,509,075.
	3	Pledges and grants receivable, net	1,951,170.	3	3,871,355.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	121,380.	9	153,225.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 838,501.			
	b	Less: accumulated depreciation — 10b: 612,512.	151,794.	10c	225,989.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11	348,231.	13	296,234.
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	30,225.	15	29,025.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	8,260,929.	16	12,075,772.
Liabilities	17	Accounts payable and accrued expenses	620,869.	17	506,122.
	18	Grants payable		18	
	19	Deferred revenue	569,054.	19	372,922.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	946,957.	25	51,372.
	26	**Total liabilities.** Add lines 17 through 25	2,136,880.	26	930,416.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	5,704,697.	27	8,138,288.
	28	Net assets with donor restrictions	419,352.	28	3,007,068.
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	6,124,049.	32	11,145,356.
	33	Total liabilities and net assets/fund balances	8,260,929.	33	12,075,772.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,721,980.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,636,393.
3	Revenue less expenses. Subtract line 2 from line 1	3	5,085,587.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,124,049.
5	Net unrealized gains (losses) on investments	5	-64,280.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,145,356.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
VOICES FOR CHILDREN

Employer identification number
95-3786047

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4,722,433.	4,410,663.	5,396,585.	8,584,085.	8,563,081.	31,676,847.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	4,722,433.	4,410,663.	5,396,585.	8,584,085.	8,563,081.	31,676,847.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						3,901,973.
6 **Public support.** Subtract line 5 from line 4.						27,774,874.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	4,722,433.	4,410,663.	5,396,585.	8,584,085.	8,563,081.	31,676,847.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	13,031.	21,140.	20,322.	24,535.	20,735.	99,763.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						31,776,610.

12 Gross receipts from related activities, etc. (see instructions) ▶ 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	87.41 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	93.48 %

16a **33 1/3% support test - 2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test - 2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2020** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	
2 Enter 0.85 of line 1.	**2**	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	
4 Enter greater of line 2 or line 3.	**4**	
5 Income tax imposed in prior year	**5**	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

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

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

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6	Other distributions (*describe in* **Part VI**). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9	Distributable amount for 2021 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2021**	**(iii) Distributable Amount for 2021**
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

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

Schedule A — Identification of Excess Contributions Included on Part II, Line 5 — 2021

** Do Not File **
*** Not Open to Public Inspection ***

Contributor's Name	Total Contributions	Excess Contributions
ANONYMOUS	1,025,000.	389,468.
GEORGE LAI	1,283,569.	648,037.
DAVID J. DUNN	3,500,000.	2,864,468.

Total Excess Contributions to Schedule A, Part II, Line 5 ..... 3,901,973.

** PUBLIC DISCLOSURE COPY **

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

VOICES FOR CHILDREN

Employer identification number

95-3786047

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: VOICES FOR CHILDREN

Employer identification number: 95-3786047

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 847,404.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 355,969.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 3,500,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 598,922.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 250,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: VOICES FOR CHILDREN

Employer identification number: 95-3786047

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization

VOICES FOR CHILDREN

Employer identification number

95-3786047

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
VOICES FOR CHILDREN

Employer identification number
95-3786047

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

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

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

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	365,782.	162,500.	162,500.	162,500.	100,000.
b Contributions		115,308.			62,500.
c Net investment earnings, gains, and losses	-47,070.	89,458.		5,127.	
d Grants or scholarships					
e Other expenditures for facilities and programs				4,374.	
f Administrative expenses	1,821.	1,484.		753.	
g End of year balance	316,891.	365,782.	162,500.	162,500.	162,500.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ 38.3854 %
b Permanent endowment ▶ 61.6150 %
c Term endowment ▶ _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		X
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		838,501.	612,512.	225,989.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				225,989.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT	51,372.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	51,372.

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	11,939,163.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-64,280.		
b	Donated services and use of facilities	2b	29,007.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	254,277.		
e	Add lines **2a** through **2d**			2e	219,004.
3	Subtract line **2e** from line **1**			3	11,720,159.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	1,821.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	1,821.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	11,721,980.

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

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

1	Total expenses and losses per audited financial statements			1	6,917,856.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	29,007.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	254,277.		
e	Add lines **2a** through **2d**			2e	283,284.
3	Subtract line **2e** from line **1**			3	6,634,572.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	1,821.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	1,821.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	6,636,393.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION FOLLOWS ACCOUNTING STANDARDS WHICH PROVIDE ACCOUNTING AND DISCLOSURE GUIDANCE ABOUT POSITIONS TAKEN BY AN ENTITY IN ITS TAX RETURNS THAT MIGHT BE UNCERTAIN. MANAGEMENT HAS CONSIDERED ITS TAX POSITION AND BELIEVES THAT ALL OF THE POSITIONS TAKEN IN ITS EXEMPT ORGANIZATION TAX RETURNS ARE MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION. AS OF JUNE 30, 2022 AND 2021, 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.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES 443,968.

Part XIII Supplemental Information *(continued)*

SPECIAL EVENT DIRECT BENEFIT TO DONORS	-189,691.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	254,277.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES	443,968.
SPECIAL EVENT DIRECT BENEFIT TO DONORS	-189,691.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	254,277.

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

VOICES FOR CHILDREN

Employer identification number

95-3786047

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	**(iii)** No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
Total ▶						

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

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

		(a) Event #1 STARRY STARRY NIGHT (event type)	(b) Event #2 UPLIFTING VOICES (event type)	(c) Other events 2 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	2,124,095.	375,855.	209,405.	2,709,355.
	2 Less: Contributions	1,934,295.	354,215.	178,070.	2,466,580.
	3 Gross income (line 1 minus line 2)	189,800.	21,640.	31,335.	242,775.
Direct Expenses	4 Cash prizes	2,776.			2,776.
	5 Noncash prizes				
	6 Rent/facility costs	266,281.	11,084.	35,500.	312,865.
	7 Food and beverages		10,424.		10,424.
	8 Entertainment				
	9 Other direct expenses	75,535.	31,342.	11,026.	117,903.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				443,968.
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-201,193.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

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

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

b If "No," explain: ORGANIZATION FILED A NON-PROFIT RAFFLE REPORT WITH THE OFFICE OF THE ATTORNEY GENERAL.

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

b If "Yes," explain:

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

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

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	**13a**	%
b An outside facility	**13b**	%

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

Name ▶ _____

Address ▶ _____

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

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

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

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ $ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

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

Part IV **Supplemental Information** *(continued)*

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
VOICES FOR CHILDREN

Employer identification number
95-3786047

Part I **General Information on Grants and Assistance**

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

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

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

1 (a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section (if applicable)	**(d)** Amount of cash grant	**(e)** Amount of noncash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of noncash assistance	**(h)** Purpose of grant or assistance

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

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

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CHILDREN'S ASSISTANCE DONATIONS	1100	65,382.	28,830.	FMV	TOYS, GIFT CARDS, BACKPACKS AND OTHER ITEMS FOR FOSTER CHILDREN.

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

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

VOICES FOR CHILDREN

Employer identification number

95-3786047

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**	X	
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☒ Compensation survey or study		
	☒ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		X
b	Any related organization?	**5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization?	**6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	**7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KELLY DOUGLAS	(i)	242,368.	0.	0.	0.	0.	242,368.	0.
PREISDENT/CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
VOICES FOR CHILDREN

Employer identification number
95-3786047

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	16	635,035.	
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (SUPPLIES)	X	14	21,107.	
26	Other ▶ (EVENT TICKETS)	X	2	7,723.	
27	Other ▶ ( )				
28	Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

2,625 OF THE 3,628 CHILDREN IN URGENT NEED OF ADVOCACY RECEIVE CASAS OR CASE LIAISON SUPPORT. IN ADDITION, 486 CHILDREN IN RIVERSIDE COUNTY ARE BEING SERVED BY CASAS. CASAS WORK CLOSELY WITH VFC STAFF TO PREPARE REPORTS FOR EACH JUVENILE COURT HEARING, AND DEVELOP APPROPRIATE ADVOCACY PLANS FOR THE CHILDREN. THIS INFORMATION HELPS SUPERIOR COURT JUDGES MAKE THE MOST INFORMED DECISIONS TO HELP EACH CHILD BE SAFE, HEALTHY, AND SUCCESSFUL. IN ADDITION, THE CASE FILES OF ALL CHILDREN IN SAN DIEGO COUNTY FOSTER CARE ARE REVIEWED ANNUALLY, AND THOUSANDS OF REPORTS ARE WRITTEN AND FILED THAT EVALUATE, UPDATE, AND PRIORITIZE CHILDREN'S CASES, WITH THE ULTIMATE GOAL OF MATCHING THEM WITH TRAINED CASA VOLUNTEERS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION'S GOVERNING BODY CONDUCTS A REVIEW OF FORM 990. UPON ACCEPTANCE FORM 990 IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL BOARD MEMBERS UPON ELECTION TO THE BOARD ARE PROVIDED WITH OUR FORMAL WRITTEN CONFLICT OF INTEREST POLICY. WE RETAIN SIGNED STATEMENTS FROM EACH MEMBER CONFIRMING THAT THEY HAVE READ THE CONFLICT OF INTEREST POLICY AND AGREE TO ABIDE BY ITS TERMS AND CONDITIONS.

FORM 990, PART VI, SECTION B, LINE 15:

THE ORGANIZATION PERFORMS EVALUATIONS AND REVIEW OF ALL EMPLOYEES RECEIVING COMPENSATION. COMPENSATION IS BASED ON THE EVALUATIONS AND REVIEWS, AND

Name of the organization: VOICES FOR CHILDREN

Employer identification number: 95-3786047

APPROVAL OF THE BUDGET BY THE BOARD.

FORM 990, PART VI, SECTION C, LINE 19:

UPON REQUEST, AND VIA THEIR WEBSITE, THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, ANNUAL REPORTS, AND AUDITED FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.

FORM 990, PART XII, LINE 2C

THERE WAS NO CHANGE DURING THE YEAR.

2021 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
2	BOOKCASES	01/01/84	SL	5.00		16	750.				750.	750.		0.	750.
4	BOOKCASE	12/01/83	SL	5.00		16	55.				55.	55.		0.	55.
20	STORAGE CABINETS	12/01/90	SL	5.00		16	406.				406.	406.		0.	406.
54	6 OAK L-SHAPED DESKS	10/19/98	SL	5.00		16	2,600.				2,600.	2,600.		0.	2,600.
55	WALNUT L-SHAPED DESK	10/19/98	SL	5.00		16	396.				396.	396.		0.	396.
56	3 FOOT ROUND TABLE	10/19/98	SL	5.00		16	108.				108.	108.		0.	108.
57	2 2-DRAWER 36" LATERAL FILES	10/19/98	SL	5.00		16	290.				290.	290.		0.	290.
58	WALNUT END TABLE	10/19/98	SL	5.00		16	42.				42.	42.		0.	42.
61	60 CHAIRS	11/05/98	SL	5.00		16	2,044.				2,044.	2,044.		0.	2,044.
62	DOLLY	11/05/98	SL	5.00		16	79.				79.	79.		0.	79.
63	8 TABLES	11/05/98	SL	5.00		16	667.				667.	667.		0.	667.
64	REFRIGERATOR	11/19/98	SL	5.00		16	733.				733.	733.		0.	733.
67	4 TASK CHAIRS	01/13/99	SL	5.00		16	345.				345.	345.		0.	345.
69	4 FILING CABINETS	02/09/99	SL	5.00		16	465.				465.	465.		0.	465.
78	OAK SECRETARY DESKS W/ RETURNS	12/15/99	SL	5.00		16	574.				574.	574.		0.	574.
80	CREDENZA	02/15/00	SL	5.00		16	98.				98.	98.		0.	98.
82	PROJECTOR	01/24/01	SL	5.00		16	2,390.				2,390.	2,390.		0.	2,390.
84	PS BUSINESS INTERIO	11/30/01	SL	7.00		16	2,116.				2,116.	2,116.		0.	2,116.

128111 04-01-21

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
91	OAK DESKS	06/01/03	SL	5.00		16	551.				551.	551.		0.	551.
101	HERMAN MILLER DESK CHAIRS	06/22/06	SL	5.00		16	6,000.				6,000.	6,000.		0.	6,000.
105	BOOKCASE	04/05/07	SL	5.00		16	75.				75.	75.		0.	75.
106	OAK LEFT HAND L-DESK	04/05/07	SL	5.00		16	377.				377.	377.		0.	377.
107	OAK LEFT HAND L-DESK	04/05/07	SL	5.00		16	458.				458.	458.		0.	458.
108	OAK RIGHT HAND L-DESK	04/05/07	SL	5.00		16	458.				458.	458.		0.	458.
112	COMPUTER	06/16/08	SL	5.00		16	5,137.				5,137.	5,137.		0.	5,137.
114	PRINTERS	03/17/08	SL	5.00		16	3,424.				3,424.	3,424.		0.	3,424.
116	BLACKBAUD	02/17/09	SL	7.00		16	22,881.				22,881.	22,881.		0.	22,881.
120	EQUIPMENT	04/21/09	SL	5.00		16	1,445.				1,445.	1,445.		0.	1,445.
121	FLEPPER DOOR	01/15/09	SL	5.00		16	1,031.				1,031.	1,031.		0.	1,031.
122	INTERIORS	12/01/08	SL	5.00		16	15,658.				15,658.	15,658.		0.	15,658.
124	SIGN INSTALLALTION	10/30/08	SL	7.00		16	2,581.				2,581.	2,581.		0.	2,581.
126	WORKSTATION SET	10/01/08	SL	7.00		16	140,926.				140,926.	140,926.		0.	140,926.
132	LASERJET P4515 PRINTER	05/24/10	SL	5.00		16	1,675.				1,675.	1,675.		0.	1,675.
133	LASERJET P4515 PRINTER	05/24/10	SL	5.00		16	1,675.				1,675.	1,675.		0.	1,675.
135	ADOBE CREATIVE SUITE 4 SOFTWARE	06/28/10	SL	5.00		16	750.				750.	750.		0.	750.
136	SERVER	12/03/10	SL	5.00		16	7,961.				7,961.	7,961.		0.	7,961.

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137	TABLE AND CHAIR	12/14/10	SL	5.00		16	582.				582.	582.		0.	582.
138	LASERJET P451	01/11/11	SL	5.00		16	1,728.				1,728.	1,728.		0.	1,728.
139	VOSTRO 3500	02/18/11	SL	5.00		16	856.				856.	856.		0.	856.
140	USED IT EQUIP	07/28/11	SL	5.00		16	15,720.				15,720.	15,720.		0.	15,720.
141	REFRIGERATOR	02/24/12	SL	5.00		16	960.				960.	960.		0.	960.
142	PERIMUTTER - PLASTIC CHARIS	02/24/12	SL	5.00		16	524.				524.	524.		0.	524.
143	BDR BACKUP	03/15/12	SL	5.00		16	3,248.				3,248.	3,248.		0.	3,248.
144	OFFICE FURNITURE - 2ND DESK JAMES	04/27/12	SL	5.00		16	638.				638.	638.		0.	638.
145	OFFICE FURNITURE & PHONES	04/27/12	SL	5.00		16	1,351.				1,351.	1,351.		0.	1,351.
147	FURNITURE & EQUIPMENT	12/31/12	SL	5.00		16	2,118.				2,118.	2,118.		0.	2,118.
148	FURNITURE & EQUIPMENT	02/06/13	SL	7.00		16	1,529.				1,529.	1,529.		0.	1,529.
149	FURNITURE & EQUIPMENT	02/23/13	SL	5.00		16	322.				322.	322.		0.	322.
151	PHONE SYSTEM	04/08/13	SL	5.00		16	6,258.				6,258.	6,258.		0.	6,258.
152	PHONE SYSTEM	04/08/13	SL	5.00		16	6,006.				6,006.	6,006.		0.	6,006.
153	FURNITURE & EQUIPMENT	05/03/13	SL	7.00		16	324.				324.	324.		0.	324.
154	FURNITURE & EQUIPMENT	05/08/13	SL	7.00		16	4,817.				4,817.	4,817.		0.	4,817.
155	EQUIPMENT	05/15/13	SL	7.00		16	1,242.				1,242.	1,242.		0.	1,242.
156	EQUIPMENT	05/30/13	SL	7.00		16	2,252.				2,252.	2,252.		0.	2,252.

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157	HP PRINTER & NOTEBOOK PC FOR JULI	07/08/12	SL	5.00		16	711.				711.	711.		0.	711.
158	COMPUTER	11/19/12	SL	5.00		16	1,725.				1,725.	1,725.		0.	1,725.
159	COMPUTER	12/31/12	SL	5.00		16	400.				400.	400.		0.	400.
160	EPSON EX3212 PROJECTOR	03/05/13	SL	5.00		16	432.				432.	432.		0.	432.
161	DELL COMPUTER	03/26/13	SL	5.00		16	7,913.				7,913.	7,913.		0.	7,913.
162	COMPUTER	03/30/13	SL	5.00		16	7,828.				7,828.	7,828.		0.	7,828.
163	SOFTWARE	04/06/13	SL	5.00		16	1,141.				1,141.	1,141.		0.	1,141.
164	DELL COMPUTER	04/17/13	SL	5.00		16	1,642.				1,642.	1,642.		0.	1,642.
165	DELL COMPUTER	04/23/13	SL	5.00		16	498.				498.	498.		0.	498.
166	DELL COMPUTER	04/23/13	SL	5.00		16	1,710.				1,710.	1,710.		0.	1,710.
167	DELL COMPUTER	04/24/13	SL	5.00		16	966.				966.	966.		0.	966.
168	DELL COMPUTER	04/26/13	SL	5.00		16	1,956.				1,956.	1,956.		0.	1,956.
169	COMPUTER	05/15/13	SL	5.00		16	388.				388.	388.		0.	388.
170	COMPUTER	06/05/13	SL	5.00		16	973.				973.	973.		0.	973.
171	COMPUTER	06/30/13	SL	5.00		16	447.				447.	447.		0.	447.
172	COMPUTER	06/30/13	SL	5.00		16	223.				223.	223.		0.	223.
173	COMPUTERS	10/05/13	SL	5.00		16	717.				717.	717.		0.	717.
174	FURNITURE	10/16/13	SL	7.00		16	3,395.				3,395.	3,395.		0.	3,395.

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175	FURNITURE	10/31/13	SL	7.00		16	580.				580.	580.		0.	580.
176	DONATED FURNITURE	10/31/13	SL	7.00		16	3,598.				3,598.	3,344.		0.	3,344.
177	3 DELL XPS WORKSTATIONS	11/03/13	SL	5.00		16	2,197.				2,197.	2,197.		0.	2,197.
178	6 VIEWSONIC MONITORS	11/05/13	SL	5.00		16	748.				748.	748.		0.	748.
179	TECHSOUP - SOFTWARE LICENSE	11/06/13	SL	5.00		16	820.				820.	820.		0.	820.
180	GM BUSINESS INTERIORS - CUBICLE PARTS	12/13/13	SL	7.00		16	1,537.				1,537.	1,537.		0.	1,537.
181	CASA MANAGER SOFTWARE	12/09/13	SL	5.00		16	43,390.				43,390.	43,390.		0.	43,390.
182	OFFICE FURNITURE - MIRAMAR OFFICE	01/06/14	SL	7.00		16	700.				700.	700.		0.	700.
183	COMPUTER EQUIPMENT	02/06/14	SL	5.00		16	518.				518.	518.		0.	518.
184	8 DELL INSERION LAPTOPS	04/03/14	SL	5.00		16	3,751.				3,751.	3,751.		0.	3,751.
185	COMPUTER EQUIPMENT	04/06/14	SL	5.00		16	525.				525.	525.		0.	525.
186	5 KOBE MOBILE TRAINING TABLES	05/06/14	SL	7.00		16	959.				959.	959.		0.	959.
187	3 DELL XPS 8700 DESKTOPS	05/03/14	SL	5.00		16	2,188.				2,188.	2,188.		0.	2,188.
188	DELL DESKTOP + 3 VIEWSONIC MONITORS	05/05/14	SL	5.00		16	1,198.				1,198.	1,198.		0.	1,198.
196	DESKS	08/14/14	SL	7.00		16	1,597.				1,597.	1,577.		20.	1,597.
197	APPLE IPADS	08/06/14	SL	5.00		16	1,516.				1,516.	1,516.		0.	1,516.
198	CASA MANAGER CUSTOMIZATION	08/22/14	SL	5.00		16	1,155.				1,155.	1,155.		0.	1,155.
199	12 DELL XPS 8700 WORKSTATIONS	09/03/14	SL	5.00		16	9,467.				9,467.	9,467.		0.	9,467.

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200	LAPTOP	11/05/14	SL	5.00		16	702.				702.	702.		0.	702.
201	LAPTOPS	03/05/15	SL	5.00		16	1,705.				1,705.	1,705.		0.	1,705.
202	SHOER OFFICE FURNITURE - DESKS	04/27/15	SL	7.00		16	4,153.				4,153.	3,706.		447.	4,153.
203	COMPUTER EQUIP	04/05/15	SL	5.00		16	632.				632.	632.		0.	632.
204	DELL DESKTOPS	06/03/15	SL	5.00		16	6,986.				6,986.	6,986.		0.	6,986.
205	DELL DESKTOPS	06/04/15	SL	5.00		16	6,997.				6,997.	6,997.		0.	6,997.
206	DELL DESKTOPS	06/12/15	SL	5.00		16	3,223.				3,223.	3,223.		0.	3,223.
207	DELL DESKTOPS	06/12/15	SL	5.00		16	3,868.				3,868.	3,868.		0.	3,868.
208	LATERAL FILES - SHORE	06/30/15	SL	7.00		16	1,239.				1,239.	1,077.		162.	1,239.
209	DELL DESKTOPS	09/05/15	SL	5.00		16	739.				739.	739.		0.	739.
210	CARPET	06/30/16	SL	7.00		16	10,718.				10,718.	7,783.		1,531.	9,314.
211	PORTBALE PROJECTOR	06/30/16	SL	5.00		16	856.				856.	856.		0.	856.
212	DONATED ARTWORK	06/15/16	SL	7.00		16	12,285.				12,285.	8,920.		1,755.	10,675.
213	PRINTER - COURT REPORTS	09/05/16	SL	5.00		16	765.				765.	740.		25.	765.
214	COMPUTER	11/05/16	SL	5.00		16	458.				458.	429.		29.	458.
215	DONOR WALL	12/07/16	SL	7.00		16	700.				700.	458.		100.	558.
216	COMPUTER	12/05/16	SL	5.00		16	578.				578.	531.		47.	578.
217	2 INSPIRON 3650 COMPUTERS	01/05/17	SL	5.00		16	1,071.				1,071.	963.		108.	1,071.

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218	1 DELL INSPIRON COMPUTER	01/05/17	SL	5.00		16	612.				612.	549.		63.	612.
219	DONOR WALL	02/09/17	SL	7.00		16	2,150.				2,150.	1,356.		307.	1,663.
220	DONOR WALL	03/01/17	SL	7.00		16	2,150.				2,150.	1,330.		307.	1,637.
221	TYCO INTGRTD SECURITY SYS - NEW ACCESS CONTROL	03/02/17	SL	5.00		16	4,433.				4,433.	3,844.		589.	4,433.
222	LAPTOPS - QTY 3	03/05/17	SL	5.00		16	2,051.				2,051.	1,777.		274.	2,051.
223	LAPTOPS - QTY 3	03/05/17	SL	5.00		16	1,740.				1,740.	1,508.		232.	1,740.
224	PRINTER-LASERJET	03/05/17	SL	5.00		16	663.				663.	576.		87.	663.
225	COMPUTER	04/05/17	SL	5.00		16	689.				689.	586.		103.	689.
226	TYCO ALARM SYSTEM	05/01/17	SL	5.00		16	19,201.				19,201.	14,727.		3,200.	17,927.
227	FURNITURE	09/28/17	SL	7.00		16	542.				542.	295.		77.	372.
228	COMPUTER	10/28/17	SL	5.00		16	630.				630.	473.		126.	599.
229	EQUIPMENT - CAMERA LENS	02/13/18	SL	5.00		16	700.				700.	478.		140.	618.
230	EQUIPMENT - CAMERA	02/28/18	SL	5.00		16	1,380.				1,380.	943.		276.	1,219.
231	COMPUTER	03/28/18	SL	5.00		16	638.				638.	427.		128.	555.
232	TELEPHONE DEPOSIT	07/01/18	SL	5.00		16	30,310.				30,310.	18,186.		6,062.	24,248.
233	FURNITURE	06/12/18	SL	7.00		16	1,671.				1,671.	737.		239.	976.
234	DELL BUSINESS	07/01/18	SL	5.00		16	23,142.				23,142.	13,884.		4,628.	18,512.
235	COMPUTER - MACBOOK	07/28/18	SL	5.00		16	2,063.				2,063.	1,204.		413.	1,617.

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236	TELEPHONE - TELDATA SYSTEM	07/17/18	SL	5.00		16	15,059.				15,059.	8,785.		3,012.	11,797.
237	COMPUTER	07/20/18	SL	5.00		16	648.				648.	379.		130.	509.
238	COMPUTER EQUIP	09/18/18	SL	5.00		16	740.				740.	407.		148.	555.
239	COMPUTER EQUIP	09/28/18	SL	5.00		16	2,178.				2,178.	1,199.		436.	1,635.
240	COPIER	10/08/18	SL	5.00		16	4,843.				4,843.	2,664.		969.	3,633.
241	EQUIPMENT	10/28/18	SL	5.00		16	614.				614.	328.		123.	451.
242	FURNITURE	11/28/18	SL	7.00		16	2,230.				2,230.	824.		319.	1,143.
243	COMPUTER EQUIP	11/28/18	SL	5.00		16	2,300.				2,300.	1,188.		460.	1,648.
244	CHAIR RAIL	12/18/18	SL	7.00		16	890.				890.	318.		127.	445.
245	LAPTOP	02/13/19	SL	5.00		16	36,156.				36,156.	15,890.		7,231.	23,121.
246	COMPUTERS	05/28/19	SL	5.00		16	1,661.				1,661.	692.		332.	1,024.
247	COMPUTERS	09/28/19	SL	5.00		16	2,052.				2,052.	718.		410.	1,128.
248	TELDATA PHONES FOR MEDOWLARK	12/17/19	SL	5.00		16	1,022.				1,022.	306.		204.	510.
249	LENOVO LAPTOPS	01/14/20	SL	5.00		16	20,051.				20,051.	5,066.		4,010.	9,076.
250	LENOVO LAPTOPS	02/01/20	SL	5.00		16	5,629.				5,629.	1,595.		1,126.	2,721.
251	COMPUTERS	05/28/20	SL	5.00		16	2,423.				2,423.	525.		485.	1,010.
252	COMPUTERS	05/28/20	SL	5.00		16	2,850.				2,850.	618.		570.	1,188.
253	COMPUTERS	05/28/20	SL	5.00		16	1,468.				1,468.	318.		294.	612.

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254	FURNITURE	07/01/20	SL	7.00		16	2,239.				2,239.	320.		320.	640.
255	FURNITURE	07/28/19	SL	7.00		16	1,371.				1,371.	376.		196.	572.
256	COMPUTERS	07/28/19	SL	5.00		16	712.				712.	273.		142.	415.
257	CDW - SERVER	08/19/20	SL	5.00		16	16,762.				16,762.	2,794.		3,352.	6,146.
258	COMPUTERS	10/28/20	SL	5.00		16	1,454.				1,454.	194.		291.	485.
259	COMPUTERS	04/28/21	SL	5.00		16	2,151.				2,151.	72.		430.	502.
260	BKM DONATRED FURNITURE	11/01/20	SL	7.00		16	27,000.				27,000.	2,571.		3,857.	6,428.
261	FURNITURE - KIDS	11/28/20	SL	5.00		16	658.				658.	77.		132.	209.
262	FURNITURE - KIDS	03/28/21	SL	7.00		16	2,387.				2,387.	85.		341.	426.
263	FURNITURE - KIDS	04/06/21	SL	7.00		16	552.				552.	20.		79.	99.
264	FURNITURE - KIDS	05/28/21	SL	7.00		16	240.				240.	3.		34.	37.
265	LOBBY SIGNAGE	06/08/21	SL	7.00		16	1,330.				1,330.	16.		190.	206.
266	LOBBY TV	06/22/21	SL	5.00		16	1,226.				1,226.			245.	245.
267	COMPUTERS	07/28/21	SL	5.00		16	1,815.				1,815.			363.	363.
268	FURNITURE	08/10/21	SL	5.00		16	1,330.				1,330.			244.	244.
269	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08/09/21	SL	5.00		16	3,074.				3,074.			564.	564.
270	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08/10/21	SL	5.00		16	12,299.				12,299.			2,255.	2,255.
271	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08/25/21	SL	5.00		16	20,139.				20,139.			3,357.	3,357.

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272	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08/28/21	SL	5.00		16	603.				603.			100.	100.
273	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08/28/21	SL	5.00		16	4,096.				4,096.			683.	683.
274	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	09/28/21	SL	5.00		16	2,048.				2,048.			307.	307.
275	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	09/28/21	SL	5.00		16	1,587.				1,587.			238.	238.
276	COMPUTER EQUIPMENT	10/02/21	SL	5.00		16	7,118.				7,118.			1,068.	1,068.
277	AVI SYSTEMS - DEPOSIT FOR TRAINING ROOM	12/31/21	NC	.000	HY		12,549.				12,549.			0.	
278	COMPUTER EQUIPMENT	01/28/22	SL	5.00		16	6,169.				6,169.			617.	617.
279	COMPUTER EQUIPMENT	02/22/22	SL	5.00		16	1,135.				1,135.			76.	76.
280	COMPUTER EQUIPMENT	02/28/22	SL	5.00		16	6,222.				6,222.			415.	415.
281	COMPUTER EQUIPMENT	02/28/22	SL	5.00		16	2,707.				2,707.			180.	180.
282	AVI SYSTEMS - DEPOSIT FOR TRAINING ROOM	02/28/22	NC	.000	HY		7,678.				7,678.			0.	
283	COMPUTER EQUIPMENT (FOR MONTH OF MARCH)	04/20/22	SL	5.00		16	28,928.				28,928.			1,413.	1,413.
284	FURNITURE (RS)	04/28/22	SL	7.00		16	3,325.				3,325.			119.	119.
285	FURNITURE (RS)	05/28/22	SL	7.00		16	2,784.				2,784.			66.	66.
286	COMPUER EQUIPMENT	05/28/22	SL	5.00		16	6,901.				6,901.			230.	230.
287	AVI SYSTEMS - DEPOSIT FOR TRAINING ROOM	06/30/22	NC	.000	HY		5,453.				5,453.			0.	
	* TOTAL 990 PAGE 10 DEPR						838,501.				838,501.	548,747.		63,765.	612,512.

128111 04-01-21

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2021 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						700,541.			0.	700,541.	548,747.			600,217.
	ACQUISITIONS						137,960.			0.	137,960.	0.			12,295.
	DISPOSITIONS/RETIRED						0.			0.	0.	0.			0.
	ENDING BALANCE						838,501.			0.	838,501.	548,747.			612,512.
	ENDING ACCUM DEPR											612,512.			
	ENDING BOOK VALUE											225,989.			

128111 04-01-21

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

990

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2021

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
VOICES FOR CHILDREN	FORM 990 PAGE 10	95-3786047

Part I **Election To Expense Certain Property Under Section 179** **Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,620,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation (Don't** include listed property.**)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	63,765.

Part III **MACRS Depreciation (Don't** include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property	/		27.5 yrs.	MM	S/L	
		/		27.5 yrs.	MM	S/L	
i	Nonresidential real property	/		39 yrs.	MM	S/L	
		/			MM	S/L	

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year	/		30 yrs.	MM	S/L	
d	40-year	/		40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	63,765.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year:					
43 Amortization of costs that began before your 2021 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
2	BOOKCASES	01 01 84	SL	5.00	750.		750.	750.	0.
4	BOOKCASE	12 01 83	SL	5.00	55.		55.	55.	0.
20	STORAGE CABINETS	12 01 90	SL	5.00	406.		406.	406.	0.
54	6 OAK L-SHAPED DESKS	10 19 98	SL	5.00	2,600.		2,600.	2,600.	0.
55	WALNUT L-SHAPED DESK	10 19 98	SL	5.00	396.		396.	396.	0.
56	3 FOOT ROUND TABLE	10 19 98	SL	5.00	108.		108.	108.	0.
57	2 2-DRAWER 36" LATERAL FILES	10 19 98	SL	5.00	290.		290.	290.	0.
58	WALNUT END TABLE	10 19 98	SL	5.00	42.		42.	42.	0.
61	60 CHAIRS	11 05 98	SL	5.00	2,044.		2,044.	2,044.	0.
62	DOLLY	11 05 98	SL	5.00	79.		79.	79.	0.
63	8 TABLES	11 05 98	SL	5.00	667.		667.	667.	0.
64	REFRIGERATOR	11 19 98	SL	5.00	733.		733.	733.	0.
67	4 TASK CHAIRS	01 13 99	SL	5.00	345.		345.	345.	0.
69	4 FILING CABINETS	02 09 99	SL	5.00	465.		465.	465.	0.
78	OAK SECRETARY DESKS W/ RETURNS	12 15 99	SL	5.00	574.		574.	574.	0.
80	CREDENZA	02 15 00	SL	5.00	98.		98.	98.	0.
82	PROJECTOR	01 24 01	SL	5.00	2,390.		2,390.	2,390.	0.
84	PS BUSINESS INTERIO	11 30 01	SL	7.00	2,116.		2,116.	2,116.	0.
91	OAK DESKS	06 01 03	SL	5.00	551.		551.	551.	0.
101	HERMAN MILLER DESK CHAIRS	06 22 06	SL	5.00	6,000.		6,000.	6,000.	0.
105	BOOKCASE	04 05 07	SL	5.00	75.		75.	75.	0.
106	OAK LEFT HAND L-DESK	04 05 07	SL	5.00	377.		377.	377.	0.
107	OAK LEFT HAND L-DESK	04 05 07	SL	5.00	458.		458.	458.	0.
108	OAK RIGHT HAND L-DESK	04 05 07	SL	5.00	458.		458.	458.	0.
112	COMPUTER	06 16 08	SL	5.00	5,137.		5,137.	5,137.	0.
114	PRINTERS	03 17 08	SL	5.00	3,424.		3,424.	3,424.	0.
116	BLACKBAUD	02 17 09	SL	7.00	22,881.		22,881.	22,881.	0.
120	EQUIPMENT	04 21 09	SL	5.00	1,445.		1,445.	1,445.	0.
121	FLEPPER DOOR	01 15 09	SL	5.00	1,031.		1,031.	1,031.	0.
122	INTERIORS	12 01 08	SL	5.00	15,658.		15,658.	15,658.	0.
124	SIGN INSTALLALTION	10 30 08	SL	7.00	2,581.		2,581.	2,581.	0.
126	WORKSTATION SET	10 01 08	SL	7.00	140,926.		140,926.	140,926.	0.
132	LASERJET P4515 PRINTER	05 24 10	SL	5.00	1,675.		1,675.	1,675.	0.
133	LASERJET P4515 PRINTER	05 24 10	SL	5.00	1,675.		1,675.	1,675.	0.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
135	ADOBE CREATIVE SUITE 4 SOFTWARE	06 28 10	SL	5.00	750.		750.	750.	0.
136	SERVER	12 03 10	SL	5.00	7,961.		7,961.	7,961.	0.
137	TABLE AND CHAIR	12 14 10	SL	5.00	582.		582.	582.	0.
138	LASERJET P451	01 11 11	SL	5.00	1,728.		1,728.	1,728.	0.
139	VOSTRO 3500	02 18 11	SL	5.00	856.		856.	856.	0.
140	USED IT EQUIP	07 28 11	SL	5.00	15,720.		15,720.	15,720.	0.
141	REFRIGERATOR	02 24 12	SL	5.00	960.		960.	960.	0.
142	PERIMUTTER - PLASTIC CHARIS	02 24 12	SL	5.00	524.		524.	524.	0.
143	BDR BACKUP	03 15 12	SL	5.00	3,248.		3,248.	3,248.	0.
144	OFFICE FURNITURE - 2ND DESK JAMES	04 27 12	SL	5.00	638.		638.	638.	0.
145	OFFICE FURNITURE & PHONES	04 27 12	SL	5.00	1,351.		1,351.	1,351.	0.
147	FURNITURE & EQUIPMENT	12 31 12	SL	5.00	2,118.		2,118.	2,118.	0.
148	FURNITURE & EQUIPMENT	02 06 13	SL	7.00	1,529.		1,529.	1,529.	0.
149	FURNITURE & EQUIPMENT	02 23 13	SL	5.00	322.		322.	322.	0.
151	PHONE SYSTEM	04 08 13	SL	5.00	6,258.		6,258.	6,258.	0.
152	PHONE SYSTEM	04 08 13	SL	5.00	6,006.		6,006.	6,006.	0.
153	FURNITURE & EQUIPMENT	05 03 13	SL	7.00	324.		324.	324.	0.
154	FURNITURE & EQUIPMENT	05 08 13	SL	7.00	4,817.		4,817.	4,817.	0.
155	EQUIPMENT	05 15 13	SL	7.00	1,242.		1,242.	1,242.	0.
156	EQUIPMENT	05 30 13	SL	7.00	2,252.		2,252.	2,252.	0.
157	HP PRINTER & NOTEBOOK PC FOR JULI	07 08 12	SL	5.00	711.		711.	711.	0.
158	COMPUTER	11 19 12	SL	5.00	1,725.		1,725.	1,725.	0.
159	COMPUTER	12 31 12	SL	5.00	400.		400.	400.	0.
160	EPSON EX3212 PROJECTOR	03 05 13	SL	5.00	432.		432.	432.	0.
161	DELL COMPUTER	03 26 13	SL	5.00	7,913.		7,913.	7,913.	0.
162	COMPUTER	03 30 13	SL	5.00	7,828.		7,828.	7,828.	0.
163	SOFTWARE	04 06 13	SL	5.00	1,141.		1,141.	1,141.	0.
164	DELL COMPUTER	04 17 13	SL	5.00	1,642.		1,642.	1,642.	0.
165	DELL COMPUTER	04 23 13	SL	5.00	498.		498.	498.	0.
166	DELL COMPUTER	04 23 13	SL	5.00	1,710.		1,710.	1,710.	0.
167	DELL COMPUTER	04 24 13	SL	5.00	966.		966.	966.	0.
168	DELL COMPUTER	04 26 13	SL	5.00	1,956.		1,956.	1,956.	0.
169	COMPUTER	05 15 13	SL	5.00	388.		388.	388.	0.
170	COMPUTER	06 05 13	SL	5.00	973.		973.	973.	0.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
171	COMPUTER	06 30 13	SL	5.00	447.		447.	447.	0.
172	COMPUTER	06 30 13	SL	5.00	223.		223.	223.	0.
173	COMPUTERS	10 05 13	SL	5.00	717.		717.	717.	0.
174	FURNITURE	10 16 13	SL	7.00	3,395.		3,395.	3,395.	0.
175	FURNITURE	10 31 13	SL	7.00	580.		580.	580.	0.
176	DONATED FURNITURE	10 31 13	SL	7.00	3,598.		3,598.	3,344.	0.
177	3 DELL XPS WORKSTATIONS	11 03 13	SL	5.00	2,197.		2,197.	2,197.	0.
178	6 VIEWSONIC MONITORS	11 05 13	SL	5.00	748.		748.	748.	0.
179	TECHSOUP - SOFTWARE LICENSE	11 06 13	SL	5.00	820.		820.	820.	0.
	GM BUSINESS INTERIORS - CUBICLE								
180	PARTS	12 13 13	SL	7.00	1,537.		1,537.	1,537.	0.
181	CASA MANAGER SOFTWARE	12 09 13	SL	5.00	43,390.		43,390.	43,390.	0.
182	OFFICE FURNITURE - MIRAMAR OFFICE	01 06 14	SL	7.00	700.		700.	700.	0.
183	COMPUTER EQUIPMENT	02 06 14	SL	5.00	518.		518.	518.	0.
184	8 DELL INSERION LAPTOPS	04 03 14	SL	5.00	3,751.		3,751.	3,751.	0.
185	COMPUTER EQUIPMENT	04 06 14	SL	5.00	525.		525.	525.	0.
186	5 KOBE MOBILE TRAINING TABLES	05 06 14	SL	7.00	959.		959.	959.	0.
187	3 DELL XPS 8700 DESKTOPS	05 03 14	SL	5.00	2,188.		2,188.	2,188.	0.
188	DELL DESKTOP + 3 VIEWSONIC MONITORS	05 05 14	SL	5.00	1,198.		1,198.	1,198.	0.
196	DESKS	08 14 14	SL	7.00	1,597.		1,597.	1,597.	0.
197	APPLE IPADS	08 06 14	SL	5.00	1,516.		1,516.	1,516.	0.
198	CASA MANAGER CUSTOMIZATION	08 22 14	SL	5.00	1,155.		1,155.	1,155.	0.
199	12 DELL XPS 8700 WORKSTATIONS	09 03 14	SL	5.00	9,467.		9,467.	9,467.	0.
200	LAPTOP	11 05 14	SL	5.00	702.		702.	702.	0.
201	LAPTOPS	03 05 15	SL	5.00	1,705.		1,705.	1,705.	0.
202	SHOER OFFICE FURNITURE - DESKS	04 27 15	SL	7.00	4,153.		4,153.	4,153.	0.
203	COMPUTER EQUIP	04 05 15	SL	5.00	632.		632.	632.	0.
204	DELL DESKTOPS	06 03 15	SL	5.00	6,986.		6,986.	6,986.	0.
205	DELL DESKTOPS	06 04 15	SL	5.00	6,997.		6,997.	6,997.	0.
206	DELL DESKTOPS	06 12 15	SL	5.00	3,223.		3,223.	3,223.	0.
207	DELL DESKTOPS	06 12 15	SL	5.00	3,868.		3,868.	3,868.	0.
208	LATERAL FILES - SHORE	06 30 15	SL	7.00	1,239.		1,239.	1,239.	0.
209	DELL DESKTOPS	09 05 15	SL	5.00	739.		739.	739.	0.
210	CARPET	06 30 16	SL	7.00	10,718.		10,718.	9,314.	1,404.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
211	PORTBALE PROJECTOR	06 30 16	SL	5.00	856.		856.	856.	0.
212	DONATED ARTWORK	06 15 16	SL	7.00	12,285.		12,285.	10,675.	1,610.
213	PRINTER - COURT REPORTS	09 05 16	SL	5.00	765.		765.	765.	0.
214	COMPUTER	11 05 16	SL	5.00	458.		458.	458.	0.
215	DONOR WALL	12 07 16	SL	7.00	700.		700.	558.	100.
216	COMPUTER	12 05 16	SL	5.00	578.		578.	578.	0.
217	2 INSPIRON 3650 COMPUTERS	01 05 17	SL	5.00	1,071.		1,071.	1,071.	0.
218	1 DELL INSPIRON COMPUTER	01 05 17	SL	5.00	612.		612.	612.	0.
219	DONOR WALL	02 09 17	SL	7.00	2,150.		2,150.	1,663.	307.
220	DONOR WALL	03 01 17	SL	7.00	2,150.		2,150.	1,637.	307.
	TYCO INTGRTD SECURITY SYS - NEW								
221	ACCESS CONTROL	03 02 17	SL	5.00	4,433.		4,433.	4,433.	0.
222	LAPTOPS - QTY 3	03 05 17	SL	5.00	2,051.		2,051.	2,051.	0.
223	LAPTOPS - QTY 3	03 05 17	SL	5.00	1,740.		1,740.	1,740.	0.
224	PRINTER-LASERJET	03 05 17	SL	5.00	663.		663.	663.	0.
225	COMPUTER	04 05 17	SL	5.00	689.		689.	689.	0.
226	TYCO ALARM SYSTEM	05 01 17	SL	5.00	19,201.		19,201.	17,927.	0.
227	FURNITURE	09 28 17	SL	7.00	542.		542.	372.	77.
228	COMPUTER	10 28 17	SL	5.00	630.		630.	599.	31.
229	EQUIPMENT - CAMERA LENS	02 13 18	SL	5.00	700.		700.	618.	82.
230	EQUIPMENT - CAMERA	02 28 18	SL	5.00	1,380.		1,380.	1,219.	161.
231	COMPUTER	03 28 18	SL	5.00	638.		638.	555.	83.
232	TELEPHONE DEPOSIT	07 01 18	SL	5.00	30,310.		30,310.	24,248.	6,062.
233	FURNITURE	06 12 18	SL	7.00	1,671.		1,671.	976.	239.
234	DELL BUSINESS	07 01 18	SL	5.00	23,142.		23,142.	18,512.	4,628.
235	COMPUTER - MACBOOK	07 28 18	SL	5.00	2,063.		2,063.	1,617.	413.
236	TELEPHONE - TELDATA SYSTEM	07 17 18	SL	5.00	15,059.		15,059.	11,797.	3,012.
237	COMPUTER	07 20 18	SL	5.00	648.		648.	509.	130.
238	COMPUTER EQUIP	09 18 18	SL	5.00	740.		740.	555.	148.
239	COMPUTER EQUIP	09 28 18	SL	5.00	2,178.		2,178.	1,635.	436.
240	COPIER	10 08 18	SL	5.00	4,843.		4,843.	3,633.	969.
241	EQUIPMENT	10 28 18	SL	5.00	614.		614.	451.	123.
242	FURNITURE	11 28 18	SL	7.00	2,230.		2,230.	1,143.	319.
243	COMPUTER EQUIP	11 28 18	SL	5.00	2,300.		2,300.	1,648.	460.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
244	CHAIR RAIL	12 18 18	SL	7.00	890.		890.	445.	127.
245	LAPTOP	02 13 19	SL	5.00	36,156.		36,156.	23,121.	7,231.
246	COMPUTERS	05 28 19	SL	5.00	1,661.		1,661.	1,024.	332.
247	COMPUTERS	09 28 19	SL	5.00	2,052.		2,052.	1,128.	410.
248	TELDATA PHONES FOR MEDOWLARK	12 17 19	SL	5.00	1,022.		1,022.	510.	204.
249	LENOVO LAPTOPS	01 14 20	SL	5.00	20,051.		20,051.	9,076.	4,010.
250	LENOVO LAPTOPS	02 01 20	SL	5.00	5,629.		5,629.	2,721.	1,126.
251	COMPUTERS	05 28 20	SL	5.00	2,423.		2,423.	1,010.	485.
252	COMPUTERS	05 28 20	SL	5.00	2,850.		2,850.	1,188.	570.
253	COMPUTERS	05 28 20	SL	5.00	1,468.		1,468.	612.	294.
254	FURNITURE	07 01 20	SL	7.00	2,239.		2,239.	640.	320.
255	FURNITURE	07 28 19	SL	7.00	1,371.		1,371.	572.	196.
256	COMPUTERS	07 28 19	SL	5.00	712.		712.	415.	142.
257	CDW - SERVER	08 19 20	SL	5.00	16,762.		16,762.	6,146.	3,352.
258	COMPUTERS	10 28 20	SL	5.00	1,454.		1,454.	485.	291.
259	COMPUTERS	04 28 21	SL	5.00	2,151.		2,151.	502.	430.
260	BKM DONATRED FURNITURE	11 01 20	SL	7.00	27,000.		27,000.	6,428.	3,857.
261	FURNITURE - KIDS	11 28 20	SL	5.00	658.		658.	209.	132.
262	FURNITURE - KIDS	03 28 21	SL	7.00	2,387.		2,387.	426.	341.
263	FURNITURE - KIDS	04 06 21	SL	7.00	552.		552.	99.	79.
264	FURNITURE - KIDS	05 28 21	SL	7.00	240.		240.	37.	34.
265	LOBBY SIGNAGE	06 08 21	SL	7.00	1,330.		1,330.	206.	190.
266	LOBBY TV	06 22 21	SL	5.00	1,226.		1,226.	245.	245.
267	COMPUTERS	07 28 21	SL	5.00	1,815.		1,815.	363.	363.
268	FURNITURE	08 10 21	SL	5.00	1,330.		1,330.	244.	266.
269	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08 09 21	SL	5.00	3,074.		3,074.	564.	615.
270	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08 10 21	SL	5.00	12,299.		12,299.	2,255.	2,460.
271	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08 25 21	SL	5.00	20,139.		20,139.	3,357.	4,028.
272	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08 28 21	SL	5.00	603.		603.	100.	121.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

- NEXT YEAR FEDERAL - VOICES FOR CHILDREN

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
273	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	08 28 21	SL	5.00	4,096.		4,096.	683.	819.
274	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	09 28 21	SL	5.00	2,048.		2,048.	307.	410.
275	LAPTOPS, DOCKING STATIONS, MONITORS, ETC.	09 28 21	SL	5.00	1,587.		1,587.	238.	317.
276	COMPUTER EQUIPMENT	10 02 21	SL	5.00	7,118.		7,118.	1,068.	1,424.
277	AVI SYSTEMS - DEPOSIT FOR TRAINING ROOM	12 31 21	NC	.000	12,549.		12,549.		0.
278	COMPUTER EQUIPMENT	01 28 22	SL	5.00	6,169.		6,169.	617.	1,234.
279	COMPUTER EQUIPMENT	02 22 22	SL	5.00	1,135.		1,135.	76.	227.
280	COMPUTER EQUIPMENT	02 28 22	SL	5.00	6,222.		6,222.	415.	1,244.
281	COMPUTER EQUIPMENT	02 28 22	SL	5.00	2,707.		2,707.	180.	541.
282	AVI SYSTEMS - DEPOSIT FOR TRAINING ROOM	02 28 22	NC	.000	7,678.		7,678.		0.
283	COMPUTER EQUIPMENT (FOR MONTH OF MARCH)	04 20 22	SL	5.00	28,928.		28,928.	1,413.	5,786.
284	FURNITURE (RS)	04 28 22	SL	7.00	3,325.		3,325.	119.	475.
285	FURNITURE (RS)	05 28 22	SL	7.00	2,784.		2,784.	66.	398.
286	COMPUER EQUIPMENT	05 28 22	SL	5.00	6,901.		6,901.	230.	1,380.
287	AVI SYSTEMS - DEPOSIT FOR TRAINING ROOM	06 30 22	NC	.000	5,453.		5,453.		0.
	* TOTAL 990 PAGE 10 DEPR				838,501.		838,501.	612,512.	67,607.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

CONSIDINE & CONSIDINE
CERTIFIED PUBLIC ACCOUNTANTS
Earning Your Trust Since 1946

Audit Partner in Charge – David Dolan
Audit Firm's Identification Number – 95-2694444

VOICES FOR CHILDREN
FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION

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CONSIDINE & CONSIDINE
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Voices For Children
A Nonprofit Organization

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Voices For Children, a nonprofit organization, which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Voices For Children as of June 30, 2023 and 2022, 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 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 Voices For Children 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 opinions.

Responsibilities of Management 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, 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 Voices For Children's ability to continue as a going concern within 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 is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted 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 Voices For Children'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 Voices For Children'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.

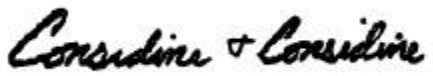
Supplementary Information

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 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 schedule of expenditures of federal awards 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 January 5, 2024 on our consideration of Voices For Children'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 Voices For Children'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 Voices For Children's internal control over financial reporting and compliance.



CONSIDINE & CONSIDINE
An accountancy corporation

January 5, 2024

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash (note 3)	$ 10,012,738	$ 7,499,944
Investments (note 4)	323,442	296,234
Pledges receivable (note 5)	756,232	1,163,264
Grants receivable (note 6)	328,356	382,759
ERC receivable (note 14)	-	382,769
Prepaid expenses	159,222	153,225
	11,579,990	9,878,195
PROPERTY AND EQUIPMENT (NOTE 8)	197,471	225,989
OTHER ASSETS		
Pledges receivable - long term (note 5)	1,269,486	1,942,563
Rent deposit	29,025	29,025
Operating lease right-of-use asset (note 15)	1,870,543	-
	3,169,054	1,971,588
TOTAL ASSETS	14,946,515	12,075,772
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses (note 9)	559,549	506,122
Deferred rent	-	51,372
Deferred revenue	949,197	372,922
Operating lease liability (note 15)	219,915	-
	1,728,661	930,416
LONG-TERM LIABILITIES		
Operating lease liability - long-term (note 15)	1,572,850	-
TOTAL LIABILITIES	3,301,511	930,416
NET ASSETS (NOTE 17)		
Without donor restrictions	9,329,741	8,138,288
With donor restrictions	2,315,263	3,007,068
TOTAL NET ASSETS	11,645,004	11,145,356
TOTAL LIABILITIES AND NET ASSETS	$ 14,946,515	$ 12,075,772

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2023

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE			
Gifts and contributions	$ 3,170,916	$ 49,840	$ 3,220,756
Special events, net (note 12)			
(Less: direct benefit to donors of $202,084)	2,212,402	-	2,212,402
Government funding	2,562,488	-	2,562,488
Contributed goods, services, and facilities	62,607	-	62,607
Investment return (note 4)	203,299	17,307	220,606
TOTAL REVENUE	8,211,712	67,147	8,278,859
NET ASSETS RELEASED FROM RESTRICTION			
Satisfaction of program restrictions	758,952	(758,952)	-
OPERATING EXPENSES			
Program services	5,783,261	-	5,783,261
Management and general	625,292	-	625,292
Fundraising	1,370,658	-	1,370,658
	7,779,211	-	7,779,211
CHANGE IN NET ASSETS	1,191,453	(691,805)	499,648
NET ASSETS, BEGINNING	8,138,288	3,007,068	11,145,356
NET ASSETS, ENDING	$ 9,329,741	$ 2,315,263	$ 11,645,004

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2022

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE			
Gifts and contributions	$ 3,772,791	$ 2,682,102	$ 6,454,893
Special events, net (note 12)			
(Less: direct benefit to donors of $189,691)	2,519,664	-	2,519,664
Government funding	2,063,562	-	2,063,562
Contributed goods, services, and facilities	57,837	-	57,837
Investment Return (note 4)	(17,220)	(29,421)	(46,641)
Other income	15,796	-	15,796
TOTAL REVENUE	8,412,430	2,652,681	11,065,111
NET ASSETS RELEASED FROM RESTRICTION			
Satisfaction of program restrictions	127,137	(127,137)	-
OPERATING EXPENSES			
Program services	5,213,098	-	5,213,098
Management and general	533,050	-	533,050
Fundraising	1,171,708	-	1,171,708
	6,917,856	-	6,917,856
CHANGE IN NET ASSETS BEFORE OTHER INCOME	1,621,711	2,525,544	4,147,255
OTHER INCOME			
PPP loan forgiveness (note 13)	874,052	-	874,052
CHANGE IN NET ASSETS	2,495,763	2,525,544	5,021,307
NET ASSETS, BEGINNING	5,642,525	481,524	6,124,049
NET ASSETS, ENDING	$ 8,138,288	$ 3,007,068	$ 11,145,356

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
EXPENSES				
Operating				
Children's assistance fund	$ 63,817	$ -	$ -	$ 63,817
Credit card fees	-	-	30,042	30,042
Dues and subscriptions	52,878	25,132	30,094	108,104
Employee benefits	318,149	43,615	57,269	419,033
Equipment and maintenance	37,036	237	732	38,005
Insurance	66,340	-	-	66,340
Marketing	208,494	-	-	208,494
Materials	45,812	4,218	3,031	53,061
Mileage and meals	137,284	3,907	4,100	145,291
Office supplies	29,792	3,031	3,007	35,830
Payroll taxes	291,929	30,055	60,847	382,831
Printing	8,542	54	1,515	10,111
Postage	8,780	-	2,427	11,207
Professional services	19,768	33,090	14,312	67,170
Leasing costs	302,871	25,634	44,236	372,741
Salaries	4,034,068	445,666	832,033	5,311,767
Telephone	52,272	4,452	6,447	63,171
Workers' compensation	10,131	1,119	2,090	13,340
Special Events				
Catering			8,588	8,588
Other event costs			28,658	28,658
Outside services			84,287	84,287
Printing			13,456	13,456
Site and equipment rental			336,800	336,800
In-Kind Donations				
Event tickets	9,893	-	-	9,893
Supplies	25,357	-	-	25,357
TOTAL EXPENSES BEFORE DEPRECIATION	5,723,213	620,210	1,563,971	7,907,394
Depreciation	60,048	5,082	8,771	73,901
TOTAL EXPENSES	5,783,261	625,292	1,572,742	7,981,295
Less: Direct benefits to donors at special events included in revenue	-	-	(202,084)	(202,084)
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	$ 5,783,261	$ 625,292	$ 1,370,658	$ 7,779,211

See accompanying notes

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
EXPENSES				
Operating				
Children's assistance fund	$ 65,382	$ -	$ -	$ 65,382
Credit card fees	1,492	-	28,584	30,076
Dues and subscriptions	53,333	15,010	26,577	94,920
Employee benefits	232,242	27,756	38,761	298,759
Equipment and maintenance	37,571	136	982	38,689
Insurance	57,527	-	-	57,527
Marketing	204,404	-	-	204,404
Materials	26,717	4,298	3,443	34,458
Mileage and meals	104,207	4,164	3,069	111,440
Office supplies	29,378	2,521	420	32,319
Payroll taxes	274,089	26,721	49,692	350,502
Printing	10,479	49	49	10,577
Postage	7,620	194	2,165	9,979
Professional services	18,078	27,100	7,450	52,628
Leasing costs	340,146	30,825	53,190	424,161
Salaries	3,598,449	383,001	684,976	4,666,426
Telephone	51,412	4,446	6,172	62,030
Workers' compensation	19,865	1,862	3,330	25,057
Special Events				
Catering	-	-	10,424	10,424
Other event costs	-		43,638	43,638
Outside services	-	-	62,702	62,702
Printing	-	-	14,339	14,339
Site and equipment rental	-	-	312,865	312,865
In-Kind Donations				
Event tickets	7,723	-	-	7,723
Professional services	1,650	-	-	1,650
Supplies	21,107	-	-	21,107
TOTAL EXPENSES BEFORE DEPRECIATION	5,162,871	528,083	1,352,828	7,043,782
Depreciation	50,227	4,967	8,571	63,765
TOTAL EXPENSES	5,213,098	533,050	1,361,399	7,107,547
Less: Direct benefits to donors at special events included in revenue	-	-	(189,691)	(189,691)
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	$ 5,213,098	$ 533,050	$ 1,171,708	$ 6,917,856

See accompanying notes

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
CASH FLOWS PROVIDED BY OPERATING ACTIVITIES		
Change in net assets	$ 499,648	$ 5,021,307
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Depreciation and amortization	73,901	63,765
Net unrealized (gain)/loss on investments	(18,705)	64,280
Donations of marketable securities included in contributions	(346,008)	(633,760)
PPP loan forgiveness	-	(874,052)
Change in operating assets and liabilities:		
Pledges receivable	1,080,109	(2,650,650)
Grants receivable	54,403	(59,989)
Prepaid expenses	(5,997)	(31,845)
Other receivable	382,769	790,454
Other assets	-	1,200
Operating lease right-of-use asset	(77,778)	-
Accrued expenses	53,427	(114,747)
Deferred rent	(51,372)	(21,533)
Deferred revenue	576,275	(196,132)
	1,721,024	(3,663,009)
NET CASH PROVIDED BY OPERATING ACTIVITIES	2,220,672	1,358,298
CASH FLOWS PROVIDED BY INVESTING ACTIVITIES		
Purchase of property and equipment	(45,383)	(137,960)
Proceeds on sale of marketable securities	498,255	793,035
Purchase of marketable securities	(160,750)	(171,558)
	292,122	483,517
NET INCREASE IN CASH	2,512,794	1,841,815
CASH, BEGINNING OF YEAR	7,499,944	5,658,129
CASH, END OF YEAR	$ 10,012,738	$ 7,499,944
SUPPLEMENTAL DISCLOSURES:		
Taxes paid	$ -	$ -
Interest paid	$ -	$ -

See note 15 for noncash transactions related to operating leases

NOTE 1 THE ORGANIZATION

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Net assets without donor restrictions - Consists of assets which are fully available, at the discretion of management and the Board of Directors, for the Organization to utilize in any of its programs or supporting services. Net assets without donor restrictions include amounts that have been designated by the Board of Directors as an endowment for the purpose of securing the Organization's long term financial viability.

Net assets with donor restrictions - Net assets with donor restrictions consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds. These net assets also includes amounts that are restricted by donors that neither expire by the passage of time nor can be fulfilled or removed by actions of the Organization. Some donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

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

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

Investments - The Organization reports its investments in accordance with generally accepted accounting principles for not-for-profit organizations, which establish accounting standards for investments in certain equity securities and for all debt securities. The guidance prescribes that covered investments be reported in the statement of financial position at fair value with any realized or unrealized gains or losses reported in the statement of activities. Investment income is recognized as revenue in the period it is earned and gains and losses are recognized as changes in net assets in the accounting period in which they occur.

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

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

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

Contributions - Contributions received are considered to be without donor restrictions and available for general use unless designated by the donor for a specific purpose. All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Restricted contributions are recorded as unrestricted if the restrictions are satisfied during the same fiscal year that the contribution was received.

Pledges Receivables - Pledges receivables consist of unconditional promises to give and are recorded in the year the promise is made. Conditional promises are not recognized until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated cash flows. The Organization provides for probable losses on pledges receivable using the allowance method. The allowance is determined based on management's experience and collection efforts. Management has determined all pledges to be collectible at June 30, 2023 and 2022.

The discounts on pledge receivables are computed using the estimated market interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. The interest rate used in computing the discount of estimated future cash flows was 4% for pledges received in 2023 and 2022.

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

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

	2023	2022
Donated facilities	$ 27,357	$ 27,357
Event tickets	9,893	7,723
Professional services	-	1,650
Other miscellaneous contributions	25,357	21,107
	$ 62,607	$ 57,837

An integral component of the Organization's work with foster children is its network of almost 1,000 volunteers. Many volunteers dedicate 20-25 hours or more each month to their activities with foster children and the Organization tracks their reported hours. For fiscal years ending June 30, 2023 and 2022, the combined donated hours reported by all the Organization's volunteers totaled approximately 120,000 and 117,000, respectively. The value of these hours is substantial, as the Independent Sector values similar services in California at $37.32 per hour as of 2022, the most recent data available (the Independent Sector's volunteer value is based on the hourly earnings provided by the Bureau of Labor Statistics, indexed to determine state's values, and increased by 15.4 percent estimated for fringe benefits). The Organization's volunteers are highly trained and closely supervised in their court advocacy and assessment activities; however, they do not meet the criteria under generally accepted accounting principles to be recorded as donated services.

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

Advertising Costs - The Organization expenses advertising costs as incurred. Advertising expense for the years ended June 30, 2023 and 2022 was $208,494 and $204,405 respectively, and consisted of commercial and printed advertisements.

Income Taxes - The Organization is exempt from federal and state of California income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, no provision has been made for federal income taxes in the accompanying financial statements. The Organization follows accounting standards which provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax position and believes that all of the positions taken in its exempt-organization tax returns are more likely than not to be sustained upon examination. As of June 30, 2023 and 2022, 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 February 2016, 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 842): Targeted Improvements. The new standard is effective for fiscal years beginning after December 15, 2021. The Organization adopted Topic 842 as of July 1, 2022 by recognizing and measuring leases at the adoption date with cumulative effect of initially applying the guidance recognized at the date of the initial application and as a result did not restate the prior periods presented in the financial statements. The Organization elected certain practical expedients permitted under the transitional guidance, including retaining historical lease classification, evaluating whether any expired contracts are or contain leases, and not applying hindsight in determining the lease term. Lastly, the Organization elected the short-term lease exception for all classes of assets, and therefore does not apply the recognition requirements for lease of 12 months or less. Options to renew a lease are only included in the lease term to the extent those options are reasonable certain to be exercised. The accounting model for lessors did not significantly change as a result of ASU 2016-02.

The Organization categorizes long-term leases as either operating or finance. Finance leases are generally those leases that allow the Organization to substantially utilize or pay for the entire asset of its estimated life. The Organization had no finance leases at June 30, 2023.

Leases with a term greater than one year are recognized on the balance sheet as right-of-use (ROU) assets and short-term and long-term lease liabilities, as applicable. Operating lease liabilities and their corresponding ROU assets are initially recorded based on the present value of lease payments over the term of the lease. The rate implicit in lease contracts is typically not readily determinable and, as a result, the Organization utilizes the treasury yield rate to discount lease payments.

NOTE 3 CASH

The Organization maintains its cash in two national financial institutions. Accounts at these institutions are partially insured by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2023 and 2022, the Organization had approximately $1,300,000 and $5,519,000, respectively, in excess of their insured limits at the financial institutions. The Organization has not experienced any losses in such accounts. Management believes that the Organization is not exposed to any significant credit risk with respect to its cash.

NOTE 4 INVESTMENTS

Investments consist of the following:

2023	Cost	Fair value
Bond funds	$ 84,707	$ 77,068
Equity funds	244,197	246,374
	$ 328,904	$ 323,442

2022	Cost	Fair value
Bond funds	$ 88,294	$ 81,747
Equity funds	247,099	214,487
	$ 335,393	$ 296,234

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

	2023	2022
Net realized and unrealized gain/(loss) on investments	$ 16,436	$ (65,556)
Interest and dividends	205,816	20,736
Less: investment fees	(1,646)	(1,821)
	$ 220,606	$ (46,641)

NOTE 5 PLEDGES RECEIVABLE

Pledges receivable consist of the following at June 30:

	2023	2022
Pledges receivable - due in less than one year	$ 756,232	$ 1,163,264
*Pledges receivable - due in excess of one year	1,400,000	2,100,000
	2,156,232	3,263,264
Less: discount	(130,514)	(157,437)
	$ 2,025,718	$ 3,105,827

The following is a schedule by years of receipts for pledges as of June 30:

2023	$ 756,232
2024	700,000
2025	700,000
	$ 2,156,232

*The long-term pledges receivable are due from a single donor. Management estimates this amount to be fully collectible.

NOTE 6 GRANTS RECEIVABLE

Grants receivable consists of amounts due from various state agencies for the salaries of certain program employees that have been incurred. As of June 30, 2023 and 2022, amounts due from various state agencies were $328,356 and $382,759, respectively. An allowance for doubtful accounts is accounted for using the specific identification method and uncollectible accounts are written-off after all collection attempts have been exhausted. Management believes that all grants receivable were collectible as of June 30, 2023 and 2022, therefore no allowance has been recorded.

NOTE 7 FAIR VALUE MEASUREMENT

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

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

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

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

The Organization uses appropriate valuation techniques based on the available inputs to measure fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 or Level 2 inputs are not available.

The Organization's policy is to recognize transfers of investments into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended June 30, 2023 and 2022, there were no significant transfers of investments into or out of Level 3.

The investments in mutual funds, bond funds, and exchange traded funds are valued at market prices in active markets and are classified as Level 1.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There are no plan assets requiring the use of level 3 inputs for the years presented and there were no changes in the methods used to measure fair value at June 30, 2023 and 2022.

Financial assets and liabilities carried at fair value at June 30, 2023 and 2022 are classified below in one of three categories described above. The tables below present the balances of assets measured at fair value on a recurring basis.

	2023 Level 1	2023 Level 2	2023 Level 3	2023 Total
Mutual funds	$ 120,056	$ -	$ -	$ 120,056
Bond funds	77,067	-	-	77,067
Exchange traded funds	126,319	-	-	126,319
	$ 323,442	$ -	$ -	$ 323,442

	2022 Level 1	2022 Level 2	2022 Level 3	2022 Total
Mutual funds	$ 175,604	$ -	$ -	$ 175,604
Bond funds	81,747	-	-	81,747
Exchange traded funds	38,883	-	-	38,883
	$ 296,234	$ -	$ -	$ 296,234

NOTE 8 PROPERTY AND EQUIPMENT

Major categories of property and equipment are summarized as follows:

	Balance June 30, 2022	Additions	Disposals	Balance June 30, 2023
Office furniture and equipment	$ 337,228	$ -	$ -	$ 337,228
Computers	454,883	45,383	-	500,266
Phone system	46,390	-	-	46,390
	$ 838,501	$ 45,383	$ -	883,884
Accumulated depreciation				(686,413)
				$ 197,471

	Balance June 30, 2021	Additions	Disposals	Balance June 30, 2022
Office furniture and equipment	$ 329,789	$ 7,439	$ -	$ 337,228
Computers	324,362	130,521	-	454,883
Phone system	46,390	-	-	46,390
	$ 700,541	$ 137,960	$ -	838,501
Accumulated depreciation				(612,512)
				$ 225,989

Depreciation expense was $73,901 and $63,765 for the years ended June 30, 2023 and 2022, respectively.

NOTE 9 ACCRUED EXPENSES

Accrued expenses consist of the following:

	2023	2022
Accrued vacation	$ 392,480	$ 319,537
Accrued payables	54,757	106,359
Accrued payroll	112,312	80,226
	$ 559,549	$ 506,122

NOTE 10 LINE OF CREDIT

The Organization has a line of credit for $400,000 with California Bank & Trust. The Organization has drawn $0 against this line as of June 30, 2023 and 2022. The line of credit is collateralized by substantially all of the assets of the Organization. The interest rates on the line are 9.5% and 5.63% at June 30, 2023 and 2022, respectively. The line of credit matures on August 14, 2024.

NOTE 11 RETIREMENT PLAN

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

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

NOTE 12 SPECIAL EVENTS

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

	2023	2022
Revenue		
Starry starry night	$ 1,894,900	$ 2,124,095
Uplifting voices	318,196	375,855
Fostering hope golf classic	165,752	177,720
Other fundraisers	35,638	31,685
	2,414,486	2,709,355
Expenses		
Starry starry night	362,999	344,592
Uplifting voices	48,644	52,850
Fostering hope golf classic	51,594	42,358
Other fundraisers	8,552	4,170
	471,789	443,970
	$ 1,942,697	$ 2,265,385

NOTE 13 PPP FUNDS

On January 25, 2021, the Organization entered into note payable agreement with California Bank & Trust Bank for $870,285, pursuant to the Paycheck Protection Program (PPP) under the Coronavirus Aid, Relief and Economic Security Act (CARES Act). The note matures two years from the disbursement date and bears interest at a rate of 1.000% per annum, with the first six months of interest deferred. Principal and interest are payable monthly commencing six months after the disbursement date and may be prepaid by the Organization at any time prior to maturity with no prepayment penalties. Under the terms of the CARES Act, PPP loan recipients can apply for and be granted forgiveness for all or a portion of loans granted under the PPP. The note is subject to forgiveness to the extent proceeds are used for payroll costs, including payments required to continue group health care benefits, and certain rent, utility, and mortgage interest expenses (qualifying expenses), pursuant to the terms and limitations of the PPP. On June 3, 2022, the Organization received an approval letter from the Small Business Administration, stated that their PPP Loan and any accrued interest had been fully forgiven. The loan forgiveness has been recorded and is included as PPP loan forgiveness, on the statement of activities and changes in net assets, for the year ended June 30, 2022.

NOTE 14 ERC RECEIVABLE

On July 29, 2021 the Organization filed for the Employee Retention Credit (ERC). Laws and regulations concerning government programs, including the ERC established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, are complex and subject to varying interpretations. Claims made under the CARES Act may also be subject to retroactive audit and review. There can be no assurance that regulatory authorities will not challenge the Organization's claim to the ERC, and it is not possible to determine the impact (if any) this would have upon the Organization. A receivable has been recorded for $1,173,223 on the statement of financial position for the amount Organization expects to receive for the year-ended June 30, 2021. That amount has been included as other income on the statement of activities for the year-ended June 30, 2021. As of June 30, 2023, the ERC funds have been collected in full. As of June 30, 2022, approximately $790,000 of the receivable had been collected.

NOTE 15 LEASES

Operating Leases

The Organization leases its office spaces under an operating lease that expires between December 2024 and June 2030. These leases include renewal options which can extend lease terms up to 5 years. At June 30, 2023, the combined monthly rent was approximately $28,000.

The components of total lease cost for the year ended June 30, 2023 consisted of the following:

Operating lease cost	$ 372,741
Short-term lease cost	-
Variable lease cost	-
Total lease cost	$ 372,741

Supplemental cash flow information related to the operating lease for the year ended June 30, 2023 is as follows:

Noncash operating activity:	
Right of use asset acquired under operating lease	$ 2,143,273
Cash paid amounts included in the measurements of lease liabilities:	
Operating cash flow for operating leases	$ 413,002

Weighted average lease term and discount rate as of June 30, 2023 were as follows:

Weighted average remaining lease term	6.23 years
Weighted average discount rate	2.92%

Future minimum undiscounted lease payments related to the operating lease liabilities for the year ended June 30, 2023 is as follows:

2024	$ 272,205
2025	300,828
2026	270,860
2027	278,986
2028	287,355
Thereafter	600,831
Total undiscounted lease payments	2,011,065
Less: present value discount	(218,300)
Total operating lease liability	$ 1,792,765

NOTE 16 ENDOWMENT FUND

In 2017, the Organization received funds totaling $100,000 from two donors, for the purpose of establishing a restricted endowment fund, in the honor of former President/CEO Sharon M. Lawrence. During 2018, the Organization received an additional $62,500. As a result, the Organization is now subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). The Organization's Board of Directors has interpreted the UPMIFA as permitting the expenditure or accumulation of as much of endowment funds as the Organization determines to be prudent for the uses, benefits, purposes and duration for which the endowment fund was established, even if this results in the occasional invasion of the endowment's historical gift value. Thus, at times, the value of donor-restricted assets may fall below the level that a donor requires the Organization to maintain as restricted net assets. As of June 30, 2023 and 2022, the value of the donor-restricted assets had not fallen below the original donated level.

The Organization classifies as restricted endowment net assets (a) the original value of gifts used to establish endowments and (b) the original value of subsequent gifts to endowments: collectively known as "historical gift value". The board has also designated additional funds to a board endowment with the goal of establishing a larger reserve fund. The board has not added funds to the designated endowment during the years ending June 30, 2023 and 2022. Board designated endowment funds are classified as net assets without donor restrictions.

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

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

Endowment payout is defined as a fixed percentage of the market value of the Endowment Funds that can be used for appropriation every year. This amount will be available for Organization-wide operating purposes, including investment management fees for the Endowment Fund. As of June 30, 2023 and 2022, the endowment payout is set at 5% as determined by the finance committee.

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

Changes in endowment net assets as of June 30, 2023 are as follows:

	With donor restrictions	Without donor restrictions	Total endowment net assets
Endowment net assets, beginning of year	$ 195,251	$ 121,640	$ 316,891
Investment income	6,969	4,579	11,548
Unrealized gain on investments	11,323	7,381	18,704
Investment and trustee fees	(985)	(661)	(1,646)
Endowment net assets, end of year	$ 212,558	$ 132,939	$ 345,497

Endowment net asset composition by type of fund as of June 30, 2023:

	With donor restrictions	Without donor restrictions	Endowment net assets
Donor-restricted endowment funds	$ 212,558	$ -	$ 212,558
Board-designated endowment funds	-	132,939	132,939
Total funds	$ 212,558	$ 132,939	$ 345,497

Changes in endowment net assets as of June 30, 2022 are as follows:

	With donor restrictions	Without donor restrictions	Total endowment net assets
Endowment net assets, beginning of year	$ 224,672	$ 141,110	$ 365,782
Investment income	10,651	7,111	17,762
Unrealized gain on investments	(38,982)	(25,850)	(64,832)
Investment and trustee fees	(1,090)	(731)	(1,821)
Endowment net assets, end of year	$ 195,251	$ 121,640	$ 316,891

Endowment net asset composition by type of fund as of June 30, 2022:

	With donor restrictions	Without donor restrictions	Endowment net assets
Donor-restricted endowment funds	$ 195,251	$ -	$ 195,251
Board-designated endowment funds	-	121,640	121,640
Total funds	$ 195,251	$ 121,640	$ 316,891

NOTE 17 NET ASSETS

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

	2023	2022
Pledges	$ 710,000	$ 61,755
Children's assistance program	48,952	65,382
	$ 758,952	$ 127,137

	2023	2022
Without donor restrictions:		
Undesignated and unrestricted	$ 9,196,803	$ 8,016,648
Board designated endowment	132,938	121,640
	9,329,741	8,138,288
With donor restrictions		
Pledges receivable (net of discounts)	1,979,486	2,677,563
Children's assistance program	123,219	134,254
Endowments held in perpetuity	162,500	162,500
Accumulated endowment earnings	50,058	32,751
	2,315,263	3,007,068
	$ 11,645,004	$ 11,145,356

NOTE 18 LIQUIDITY AND AVAILABILITY

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

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

The following reflects the Organization's financial assets as of June 30, 2023 and 2022 , reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date:

Financial assets, at year-end:	2023	2022
Cash	$ 10,012,738	$ 7,499,944
Pledge receivable	2,025,718	3,105,827
Grants receivable	328,356	382,759
Other receivable	-	382,769
Marketable securities	323,442	296,234
Total financial assets	12,690,254	11,667,533
Less those unavailable for general expenditures within one year due to contractual or donor-imposed restrictions:		
Restricted by time - pledges receivable (net of discounts)	(1,269,486)	(1,942,563)
Restricted by purpose	(123,219)	(134,254)
Endowment funds held in perpetuity	(162,500)	(162,500)
Accumulated endowment earnings	(50,058)	(32,751)
	(1,605,263)	(2,272,068)
Financial assets available to meet general expenditures within one year	$ 11,084,991	$ 9,395,465

NOTE 19 SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 5, 2024, the date which the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statements.

March 28, 2024

San Marcos Community Foundation
One Civic Center Drive
San Marcos, CA 92069-2918

Re: Letter in support of Voices for Children

Dear San Marcos Community Foundation,

As a 21-year resident of San Marcos in the community of San Elijo Hills, I am writing in support of Voices for Children (VFC) and its current grant request. VFC's Court Appointed Special Advocate (CASA) program offers children in foster care with hope, opportunity, and critical support and provides volunteers a truly meaningful experience.

I write from personal experience. I have served as a CASA for seven years. During this time, I have advocated for two young children—so far. As I write this, my second case is about to close with the successful reunification of a San Marcos family. While serving as this young child's CASA, I successfully advocated for them to receive tutoring services from Cal State San Marcos, services which restored their confidence and enthusiasm for school. I also advocated for beneficial mental health and orthodontic services. Meanwhile, their mother benefited from parenting classes and a residential treatment program. Being able to overcome challenges and make a real difference in a vulnerable child's life make serving as a CASA an incredibly rewarding experience.

I believe in VFC and the CASA program so much that I also serve on VFC's recruitment and outreach team. In this role, I often speak with prospective volunteers about how CASAs help children in foster care and the ever-present need for more CASAs. When speaking, I emphasize how rewarding it is to make a difference in these children's lives. I also point out that each potential volunteer has what it takes to be a good CASA. The most important aspect of being a good CASA is showing up, listening to the child (and asking questions), and using that information to advocate for services. I also tell potential volunteers that being a CASA is fun! You get to take your case children on community and cultural outings and see them laugh and enjoy just being a kid. For example, my current child and I have enjoyed trips to the San Marcos Library (they love reading but faced barriers accessing books), Lake San Marcos, and several local businesses, including a rock-climbing gym and pho dining spots.

The CASA program makes all the difference for the children that it serves. Thank you for considering this request and for all that you do to build the San Marcos community.

Sincerely,

Gwen Schvimmer

Gwen Schvimmer

Board of Directors
FY2022-2023

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Jessica Muñoz, Esq., MFS
President & CEO

The San Diego Union-Tribune

SOMEONE SAN DIEGO SHOULD KNOW

Someone San Diego Should Know: Sean and Luis Green, Debi Romero and Art Tabanao



Art Tabanao, Debi Romero and Sean and Luis Green.
(Voices for Children)

Two brothers in foster care discovered love through caring pair and Voices for Children

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$1 for 6 Months

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During the few times they saw their father, he was physically and emotionally abusive. He ran with gangs and was often high on drugs and alcohol.

They lived with their mother in San Diego and Tijuana, frequently moving from apartments to the streets to shelters.

She took drugs and worked as a prostitute.

While she was out, they fended for themselves, foraging through trash bins and stealing food. They attended school sporadically.

In 1998, when Sean was 6 and Luis 8, their mother vanished. They later learned she died from a drug overdose.

The boys entered San Diego County's foster care system, where they discovered adoption would be difficult due to their ages and sibling relationship. "The expectation was we would just go through the system until we turned 18 and leave," Luis said.

Shortly after entering foster care, they met their first angel, Art Tabanao, a Court Appointed Special Advocate for foster children. CASAs are volunteers who, after getting to know the children and their foster care situations, report regularly to judges at court hearings as to the children's progress and needs.

CASAs are screened, trained and supervised by Voices for Children, a San Diego

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“They didn’t trust me or anyone,” Art said. “They had gone through a lot.”

“I took them twice a week to McDonalds, worked with them in their classrooms and got to understand them. They slowly realized I cared for them.”

Luis said, “Art was the first person who was a reliable source of love.”

Sean added: “He was our first role model we could trust. He guided us, fought to keep us together and helped change several bad foster home situations.”

Their second angel, Debi Green (now Romero), was Sean’s third-grade teacher at Kellogg Elementary School in Chula Vista.

“I was in my 2nd year teaching and knew of the boys’ situation,” Debi recalled. “They would hang out in my classroom after school. They were like lost puppies.

“I got to know them and fell in love with them. “It was a crazy and unusual thing to do, but I wanted to adopt them.”

There was much resistance to the adoption due to Debi being 27 and single. Art, however, successfully advocated for a trial foster care placement, which could possibly lead to adoption.

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"Adopting them was the best thing I ever did," Debi said. "They enriched my life so much."

Sean recalled: "I felt this is my family now. We all went to the courthouse for the adoption and celebrated."

They have since enjoyed a true and loving family life.

Today, Sean, 31, lives in San Diego's University Town Center neighborhood and owns a business. He plans to volunteer as a CASA with Voices for Children.

Luis, 33, lives with his wife and four children in Florida, where he also owns a business.

The brothers have a step-dad — Ed Romero, one of Sean's former baseball coaches. Ed and Debi married in 2016. They live in Eastlake.

Art, who also lives in UTC, is considered family. He is "Uncle Art" in Sean's cellphone.

Debi is now in her 24th year teaching.

Looking back at how they survived a tough early childhood, Luis and Sean point to their resilience as children that came from their refusal to dwell on negatives.

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FOSTERING HOPE

Voices for Children celebrates incredible volunteers for their dedication to foster youth

Bonnie Grossman, a Court Appointed Special Advocate (CASA) and double lung transplant recipient, was recognized as the 2023 CASA of the Year.



Author: **Marcella Lee**
Published: **12:46 PM PDT September 29, 2023**
Updated: **1:04 PM PDT September 29, 2023**

SAN DIEGO — It was a "Starry Starry Night" at the Rady Shell as Voices for Children, a non-profit organization that supports foster youth in San Diego, celebrated its incredible volunteers.

The event kicked off with a performance by the "Mainly Mozart" Youth Orchestra, accompanied by the San Diego Children's Choir and the San Diego Civic Youth Ballet.

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The highlight of the evening was the recognition of the organization's Court Appointed Special Advocates (CASAs) for their dedication to foster youth.

Bonnie Grossman, a CASA and double lung transplant recipient, was honored as the 2023 CASA of the Year. Bonnie's journey as a CASA began eight years ago when she received a life-changing double lung transplant.

Knowing little about her organ donor, Bonnie wanted to find a way to honor the woman who gave her a new lease on life. As a mother herself, Bonnie wondered if her donor was a mother.

“I tried to make a story around who she was, so that I could have something to hold onto,” Bonnie explained. “I thought that perhaps she was a mother and that perhaps honoring her by taking care of children might be a way to show my gratitude,” she added.

Bonnie decided to volunteer her time as a CASA with Voices for Children, committed to supporting foster children, many of whom do not have a consistent mother figure.

Voices for Children President and CEO, Jessica Muñoz, said they couldn’t achieve their mission without the dedication of its volunteers in San Diego and Riverside counties.

“It’s our privilege at Voices for Children to train and support amazing members of the community who work individually with children in foster care to speak up for what they need,” Jessica said.

CASAs are often the one constant in a foster child’s life, Jessica explained.

“CASAs play a really critical role. They're a caring and consistent adult during what can be a really scary time during their often challenging journey through foster care,” she said.

Bonnie, who sees herself as a surrogate parent for the children she advocates for, has been matched with four different foster youth over the past seven years. She ensures their needs are met, particularly in the education system, which can be challenging for foster kids who often move around.

Currently, Bonnie's foster child is a senior in high school. She says he relies on her as a constant support system.

"No matter where I am, I always pick up his call. I have to," she shared, "because there's no one else to pick up this call."

It is for these reasons, along with countless others, that Voices for Children selected Bonnie as the 2023 CASA of the Year.

Bonnie's journey to becoming a CASA is even more remarkable considering her own health challenges. Diagnosed with cystic fibrosis as a child, she was not expected to live past the age of six. However, five decades later, she is a strong voice for foster youth, helping guide them down a path to success.

Voices for Children has a waitlist of kids hoping to be matched with a CASA. If you're interested in advocating for foster youth and becoming a CASA, visit our Fostering Hope page for more information.

Bonnie Grossman's incredible journey as a CASA and double lung transplant recipient exemplifies the dedication and impact volunteers have on the lives of foster youth. Voices for Children's celebration of their CASAs is a testament to the importance of their work in providing stability and support to children in foster care.

Related Articles

Single mom sees year-old web story on Isabella waiting for a forever home, learns it's not too late to adopt

Voices for Children honors 'CASA of the Year', Carlsbad resident, for service to youth in foster care

Watch Related: Voices for Children honors 'CASA of the Year', Carlsbad resident for service to youth in foster care (Oct 20, 2022)

WOUNDED WARRIOR HOMES

Helping Those Who Protect Our Freedom

March 5, 2024

To the San Marcos Community Foundation Board of Directors,

Wounded Warrior Homes Board of Directors authorizes and directs staff to submit a request to the San Marcos Community Foundation to support freezer acquisition to provide long term protein storage, and shelving acquisition to better organize and equip the wounded Warrior Homes Food Pantry to serve veterans and their dependents experiencing hunger.

Sincerely,

Bob Gough

Bob Gough

President of the Board

Title

Wounded Warrior Homes, Inc. - Equipping the Food Pantry

03/19/2024

id. 45954062

by **Terri Williams** in **San Marcos Community Foundation**
on behalf of **WOUNDED WARRIOR HOMES INC**
bnbgrants@gmail.com

Original Submission

03/19/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Wounded Warrior Homes, Inc. - Equipping the Food Pantry
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Equipping the Food Pantry
Project Start Date	6/1/2024
Project End Date	7/31/2024
Date by Which Funds Will Be Expended:	7/31/2024
Total Number of People Served by this Project	200.0
Total Number of People Served by this Project in San Marcos Only	40.0
Grant Amount Requested	4122.0
	Organization Details
Organization Name	Wounded Warrior Homes, Inc.

Organization Street Address	1145 Linda Vista Drive, #104
Organization City	San Marcos
Organization State	CALIFORNIA
Organization Zip Code	92078
Organization Website	http://www.woundedwarriorhomes.org
Organization's EIN	27-1537405 200 WOUNDED WARRIOR HOMES INC 79452bed-fd8f-4ba2-8a1f-97bc17d7858f 1145 Linda Vista Drive Suite 104 San Marcos CA 92078 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-12-12T00:00:00 2023-12-18T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-12-11T00:00:00 2010 08
	Contact Information
Contact First Name	Mia
Contact Last Name	Roseberry
Contact Title	Executive Director/Co-Founder
Contact Phone	+17602015050
Contact Email	Mia@woundedwarriorhomes.org
	Project Details
Briefly describe your request for funds.	WWH will acquire a large freezer for storage of protein, and organizational shelving and bins for the freezer. Current refrigerator/freezer is smaller and requires frequent trips to the grocer to re-stock. A larger freezer, and shelves/bins ensures WWH directs personnel resources to direct veteran supports rather than shopping trips.

Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Significance of the Wounded Warrior Homes Food Pantry to the San Marcos community is tremendous: over 40 veteran residents/dependents gain ongoing access to healthy nutrition via our Food Pantry, alleviating hunger, food insecurity, nutritional deficits, and decreased work/school performance. Providing the Food Pantry draws 200 veterans and their dependents from across the North County of San Diego to San Marcos, where they refuel, shop, and recreate. WWH's Food Pantry is among 31 Food distribution sites in San Diego County (findhelp.org), one of 13 pantries within 20 miles of our office, and is the only location exclusively serving veterans and their dependents. More than 11% of working-age veterans in our region are food insecure, which translates to nearly 27,500 San Diego County military/veteran/dependent residents in need. Further significance of the WWH Food Pantry is our commitment to providing fresh, nutritious foods. Since late 2021, the Food Banks from which we source the majority of our foods no longer offered dairy, meat, fresh produce, or eggs. To ensure constant availability for veterans and their families, WWH fundraises and purchases $20,800 annually in meat, dairy, eggs, and fresh, seasonal produce to ensure our veterans and their families receive high quality nutrition.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	WWH collaborates with AniMeals who provides dog food to WWH for distribution. Dog Food is provided free of charge for all veterans with Service Dogs.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	WWH has not been the recipient of funding from the San Marcos Community Foundation. We were, however, grant recipients under the San Marcos ARPA funding.
Please provide a detailed narrative of your organization's	Wounded Warrior Homes' mission is to provide transitional housing and re-integrative support services to recently separated Veterans with service-connected disabilities, and prioritizes Veterans with Combat-related

mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.

disabilities and severe financial crises.

Our target population remains the same with the mission elevation: we serve post-9/11 veterans with Traumatic Brain Injury (TBI) and Post Traumatic Stress Disorder (PTSD) who are homeless/high-risk and experiencing an inability to manage all areas of their lives due to combat trauma. Current veterans are aged 23 to 48, predominantly male veterans, a little more than 90% possess incomes at or below 50% of the Area Median Income of (50% = $45,310), were homeless on entry/identified by the VA as high-risk of homelessness/suicide, and are symptomatic of their TBI/PTSD.

Wounded Warrior Homes has tremendous impacts to veterans and non-veteran residents socially, economically, and through quality of life. Social benefits include reducing/extinguishing veteran homelessness/suicide and stabilizing the veteran. Indirect, or community social benefit is derived from veterans living and working alongside us contributing (studies show veterans give time, talent & treasure more frequently than those who have not served), and their commitment to community is stalwart. Their diversity enriches the community by sharing a wide range of experiences and cultures.

Economic benefit derives from home ownership, apartment rentals, sales taxes, grocery/retail purchases, operating businesses and employing people, and school participation by veterans/families who are stable and thriving. Indirect economic benefits include decreased law enforcement, hospital, and court involvement. Quality of Life benefits derive primarily from volunteers and other stakeholders. Volunteers become engaged and their perceptions, attitudes, and response to the veteran population changes to be more accepting.

Since 2010, Wounded Warrior Homes has delivered Transitional Housing and Reintegrative Support Services, adding the Food Pantry (veteran/dependent and canine) in 2016. Since our first residence opened in 2010, WWH has lifted 251 veterans from homelessness/destitution, stabilized 240 veterans identified at high-risk of homelessness/suicide, and alleviated hunger for 800 veterans and their dependents. Our Board of Directors is comprised of a diverse array of community leaders, veterans, and those who work with veterans; 100% of staff are veterans/family members, as are consultants. In the intervening years since our founding, WWH has grown to operate three Veteran Transitional Housing residences, a Tiny House (adult dwelling Unit), created a stand-alone Reintegrative Support Services program for veterans identified at high-risk of homelessness/suicide, and opened/expanded the Food Pantry.

Wounded Warrior Homes' Transitional Housing plus Reintegrative Support Services (case management addressing the Social Determinants of Veteran Health) lifts the veteran from homelessness/identification of high-risk of homelessness/suicide and stabilizes those veterans. Transitional Housing plus Reintegrative Support Services provides a pathway to reintegration/stabilization for formerly homeless veterans and a trusted partner to facilitate that journey to stable and thriving citizens after combat. Wounded Warrior Homes program helped Johnnie succeed.

Johnnie, a recent graduate, spent three years homeless on the streets of San Diego two years after separating from the military. He is one of those veterans whose mild TBI allowed him to fall through the cracks. Plagued with chronic pain and headaches, Johnnie was prescribed opiates for the pain, his TBI progressed, and PTSD symptoms emerged. He was unable to hold a job or keep friends, and became homeless. Johnnie used street drugs and prescription drugs while homeless and finally found recovery at Aspire Center. He spent 90 days in recovery and became a WWH resident at York House for 11 months while he built his future and engaged into the continuum of care. Upon graduating WWH services, Johnnie embarked on his own business, serves as a City volunteer, and will be married this Fall. He is one of the 95% who are stable and thriving one-year post graduation from WWH.

Wounded Warrior Homes is operated efficiently. Deploying 5.0 FTE personnel supporting more than 200 veterans/dependents annually on a nearly $1 million budget, WWH has an established an endowment with the Rancho Santa Fe Foundation, a Legacy Fund, and maintains nine-months of operating costs in reserve to ensure continuous delivery of services. This none-month reserve preserved the organization during 2020 when the Covid-19 shutdowns virtually erased major donor and organized philanthropy receipts for six months while spiking demand for our services. During that time WWH expanded the Food Pantry to meet a dramatically increased veteran need, funded fresh healthy foods from operating reserves as these things were no longer available from the large Food Banks, and funded veteran transportation issues to ensure they received medical/mental health care for stabilization. Wounded Warrior Homes' greatest testimonial is that 95% of veterans who graduate our programs are stable and thriving over the long-term.

Please upload any community letters or media in support of this project.

Freezer.pdf

1_8-piece_Freezer_bin.jpg

16_storage_bins.jpg

Please upload the annual operating budget for your organization.

WWH_2023-2024_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

WWH_2023_Audit.pdf

Please attach the first two pages of your Federal 990.

WWH_Flrst_2_of_990.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

SMCF_RJG.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	4122.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	WWH has not identified another funding source. WWH will still operate our Food Pantry. We will continue to make do to meet veteran need. Thank you for your consideration of our request!

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
1 Freezer at $3,865.65 = $3,866	*3,866.00*	*Special buy on a $5,5,22 unit*
1 8-piece stacking Shelving units at $119.99 = $120	120.00	
16 Freezer Bins at $16.99 each = $135.92 = $136	136.00	2 bins per shelf
Total budget for this PROJECT:	4,122.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	N/A		
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

FY 23-24 DRAFT BUDGET	23-24 BUDGET	OPERATIONS	FUNDRAISE	PROGRAM
linary Income/Expense		23-24 BUDGET	23-24 BUDGET	23-24 BUDGET
Income				
4000 · Contributions/Donations				
4010 · Public Support	330,000.00			
4020 · Public Support (Corporate)	30,000.00			
4025 . Public Support (Group)	10,000.00			
4050 · Car Donation Program	15,000.00			
4060 · 3rd Party event donation Income	30,000.00			
Total 4000 · Contributions/Donations	415,000.00			
4100 · Fundraising Income				
4150 · Event Income				
4151 · Golf Sponsorship	37,950.00	$27,100.00 sold so far 2023		
4153 - Golf Registration	20,500.00			
4154 - Golf Income General	45,000.00			
Total 4150 · Event Income	103,450.00			
4170 · Promotional Items	500.00			
4180 · Sale of Donated Items	500.00			
Total 4100 · Fundraising Income	104,450.00			
4200 · Grants				
Total 4245 · Grants General	350,000.00			
Total 4200 · Grants	350,000.00			
4300 · Workplace Giving				
4320 · CFC	600.00			
4340 · Workplace Giving General	33,000.00			
Total 4300 · Workplace Giving	33,600.00			
4700 · Rental Income				
4710 · Rental Income - York	7,500.00			
4720 · Rental Income Amanecer	5,000.00			
4730 - Rental Income - Mahogany	5,000.00			
Total 4700 · Rental Income	17,500.00			
Total Income	920,550.00			
Gross Profit	920,550.00			
Expense		OPERATIONS	FUNDRAISE	PROGRAM

6000 · GENERAL EXPENSES	FY 22-23 BUDGET	22-22 BUDGET	22-23 BUDGET	22-23 BUDGET
6050 · Advertising, Events & Marketing Expense				
6051 · Advertising & Marketing	4,000.00		400.00	3,600.00
6063 · Dues & Subscriptions	1,500.00		75.00	1,425.00
6067 - Event Expenses - Golf	33,000.00		19,800.00	13,200.00
6083 · Staff Training & Education	10,000.00		6,000.00	4,000.00
085 * Outreach, priniting & promotional supplies	25,000.00	2,422.50	1,484.50	20,513.00
0096 - Charity Registration	100.00			
0099 - Website Godaddy & SQ Space	700.00		140.00	560.00
Total 6050 · Advertising & Marketing Expense	74,300.00	2,422.50	27,759.50	42,738.00
6134 · Bank & Merchant Fee's	4,300.00	3,440.00		860.00
6140 · Charitable Contributions	100.00	100.00		
6150 · Insurance	13,394.00	1,976.10	448.00	10,168.00
6175 · Licenses, Permits, Notory & Fees	300.00	75.00		
6190 · Meals & Entertainment	2,000.00	300.00		1,500.000
6200 · Office Expense		-		
6213 · Office Supplies & Expense	5,000.00	750.00	250.00	4,000.00
6215 -IT/Software Expenses	5,800.00	870.00	290.00	4,640.00
0021 - Security	800.00	120.00	40.00	640.00
**25 - Storage(P)	500.00			500.00
Total 6200 · Office Expense	12,100.00	1,740.00	580.00	9,780.00
6250 · Office Rent, Utilities & Services	36,070.00	5,410.50	1,803.50	28,856.00
6300 · Payroll Expenses		-		
6309 · Payroll Service Fees	1,800.00	1,800.00		
6313 · Payroll Taxes	33,333.96	3,938.18	1,997.39	27,398.39
6317 · Salaries & Wages	421,948.80	49,850.32	25,283.44	346,815.04
Total 6300 · Payroll Expenses	457,082.76	55,588.50	27,280.83	374,213.43
6340 · Postage & Delivery	200.00	30.00	10.00	160.00
6350 · Professional/Contract Services				
354 * Grant Writer (Fund only)	27,250.00		27,250.00	
355 * PR & Marketing (Prog only)	14,400.00			14,400.00
6356 · Tax Prep & Audit Fees (Op Only)	15,000.00	15,000.00		
357 * Website/ Social Media	46,800.00		2,340.00	44,460.00
Social Work Supervision (Prog only)	4,000.00			4,000.00

				HR Consultant	10,000.00	10,000.00		
				6363 - Legal Fees (trademark)	100.00	100.00		
			Total 6350 · Professional/Contract Services		117,550.00	25,100.00	29,590.00	62,860.00
			8400 * Relocation Assistance		150.00			150.00
			6500 · Travel Expense					
				6505 - Meals	100.00	15.00	5.00	80.00
				6509 · Mileage	5,000.00			5,000.00
				6513 · Parking, Tolls & Taxi	150.00	22.50	7.50	120.00
				6517 - Travel- Airline tickets etc	500.00	75.00	25.00	400.00
				6518 - Lodging	500.00	75.00	25.00	400.00
			Total 6500 · Travel Expense		6,250.00	187.50	62.50	6,000.00
			8700 · Vet Health and Wellness (P)		10,000.00			10,000.00
			8810 . Program Events (P) Cmp Pend thanksgiv		5,000.00			5,000.00
		8900 · PROGRAM - Housing				-		
			8901 · Housing - Food/Pantry		35,000.00			35,000.00
			8902 * Housing - Food Cards		3,000.00			3,000.00
			8903 · Furnishings & Supplies		25,000.00			25,000.00
			8904 · Housing - Gas Cards		1,000.00			1,000.00
			8907 · Housing - Maintenance & Repairs		25,000.00			25,000.00
			8908 - Lic, Permits and Fees					-
			8909 - Housing - Sewer Fee's		750.00			750.00
			8910 · Housing - Rent		23,000.00			23,000.00
			8912 · Housing - Utilities		22,000.00			22,000.00
			8913 · Housing - Volunteer Meals		150.00			150.00
			8915 - Housing - Mortgage Interest Annual		35,000.00			35,000.00
			8999 - ADU Project - York House		5,000.00			5,000.00
		Total 8950 · PROGRAM - Housing			174,900.00			174,900.00
	Total Expenses				$913,696.76	96,370.10	87,534.33	$727,185.43
ome					6,853.24	11%	10%	80%

Ling&Bouman, LLP
certified public accountants

WOUNDED WARRIOR HOMES, INC.

FINANCIAL STATEMENTS

FOR THE FISCAL YEARS ENDED JUNE 30, 2023 AND 2022

4669 Murphy Canyon Road
Suite 130
San Diego, CA 92123

858.467.4770
Fax 858.467.4779

WOUNDED WARRIOR HOMES, INC.

FINANCIAL STATEMENTS

FOR THE FISCAL YEARS ENDED JUNE 30, 2023 AND 2022

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LING & BOUMAN, LLP
Certified Public Accountants
4669 Murphy Canyon Road, Suite 130
San Diego, California 92123
Tel. (858) 467-4770 Fax (858) 467-4779

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Wounded Warrior Homes, Inc.

Opinion

We have audited the accompanying financial statements of Wounded Warrior Homes, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023 and 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Wounded Warrior Homes, Inc. as of June 30, 2023 and 2022, 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 audit in accordance with auditing standards generally accepted in the United States of America. 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 Wounded Warrior Homes, Inc. and to meet our other ethical responsibilities in accordance with the 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 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 Wounded Warrior Homes, Inc.'s ability to continue as a going concern within 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 is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted 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 the Wounded Warrior Homes, Inc.’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 Wounded Warrior Homes, Inc.'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.



San Diego, California
January 18, 2024

WOUNDED WARRIOR HOMES, INC.
STATEMENT OF FINANCIAL POSITION
As of June 30, 2023 and 2022

ASSETS

	2023	2022
Current Assets:		
Cash and cash equivalents	$ 441,630	$ 447,660
Investments	8,245	5,843
Beneficial interest in assets held by other-agency funds	25,895	24,222
Other current assets	4,797	3,785
Total Current Assets	480,567	481,510
Property and equipment, net	1,298,078	1,294,289
Other Assets:		
Deposits	3,400	3,400
Beneficial interest in assets held by other-endowment	25,895	24,222
Donations receivable	100,000	200,000
Total Assets	$ 1,907,940	$ 2,003,421

LIABILITIES AND NET ASSETS

Current Liabilities:		
Current portion of long-term debt	$ 31,705	$ 30,209
Accrued and other liabilities	33,639	31,578
Deferred revenue	122,441	237,795
Total Current Liabilities	187,785	299,582
Long-Term Debt-Net of Current Portion	633,630	664,753
Total Liabilities	821,415	964,335
Net Assets:		
Without donor restrictions	1,066,525	1,019,086
With donor restrictions	20,000	20,000
Total Net Assets	1,086,525	1,039,086
Total Liabilities and Net Assets	$ 1,907,940	$ 2,003,421

See accompanying notes to financial statements.

WOUNDED WARRIOR HOMES, INC.
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support			
Direct public support and grants	$ 718,227	$ -	$ 718,227
In-kind donated advertising	64,332	-	64,332
Special events	92,552	-	92,552
In-kind donated food and goods	82,946	-	82,946
Donated accessory dwelling unit	-		-
Rental income	11,833	-	11,833
Interest and dividends, net	1,214	-	1,214
Unrealized gain and loss on investments, net	5,061	-	5,061
Other income	8,710	-	8,710
Total	984,875	-	984,875
Net Assets Released From Restrictions	-	-	-
Total Revenue and Support	984,875	-	984,875
Expenses			
Program and housing services	754,619	-	754,619
Supporting services:			
Management and General	87,047	-	87,047
Fundraising	95,770	-	95,770
Total expenses	937,436	-	937,436
Changes in Net Assets	47,439	-	47,439
Net Assets at Beginning of Year	1,019,086	20,000	1,039,086
NET ASSETS AT END OF YEAR	$ 1,066,525	$ 20,000	$ 1,086,525

See accompanying notes to financial statements

WOUNDED WARRIOR HOMES, INC.
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support			
Direct public support and grants	$ 610,492	$ -	$ 610,492
In-kind donated advertising	77,799	-	77,799
Special events	91,223	-	91,223
In-kind donated food and goods	74,502	-	74,502
Donated accessory dwelling unit	140,000		140,000
Rental income	20,531	-	20,531
Interest and dividends, net	1,126	-	1,126
Unrealized gain and loss on investments, net	(7,652)	-	(7,652)
Other income	8,105	-	8,105
Total	1,016,126	-	1,016,126
Net Assets Released From Restrictions	-	-	-
Total Revenue and Support	1,016,126	-	1,016,126
Expenses			
Program and housing services	624,267	-	624,267
Supporting services:			
Management and General	61,750	-	61,750
Fundraising	79,189	-	79,189
Total expenses	765,206	-	765,206
Changes in Net Assets	250,920	-	250,920
Net Assets at Beginning of Year	768,166	20,000	788,166
NET ASSETS AT END OF YEAR	$ 1,019,086	$ 20,000	$ 1,039,086

See accompanying notes to financial statements

WOUNDED WARRIOR HOMES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Fiscal Year Ended June 30, 2023

	Program Services	Supporting Services: Management & General	Supporting Services: Fundraising	Totals
Personnel expenses	$ 331,747	$ 42,934	$ 23,248	$ 397,929
Donated foods and goods	59,246	-	-	59,246
Donated advertising	64,332	-	-	64,332
Housing rent	130,534	-	-	130,534
Professional fees	34,132	25,447	32,146	91,725
Interest expense	33,715	-	-	33,715
Occupancy expenses	35,244	8,794	2,111	46,149
Depreciation	26,725	2,469	-	29,194
Other program expense	3,040	-	-	3,040
Marketing and development	20,471	1,072	37,708	59,251
Insurance	8,802	2,083	373	11,258
Event expense	381	-	-	381
Travel	4,779	-	-	4,779
Taxes, licenses and fees	710	254	-	964
Bank charges	266	3,119	184	3,569
Meals and dining	495	875	-	1,370
Total Expenses	$ 754,619	$ 87,047	$ 95,770	$ 937,436

See accompanying notes to financial statements

WOUNDED WARRIOR HOMES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Fiscal Year Ended June 30, 2022

	Program Services	Supporting Services: Management & General	Supporting Services: Fundraising	Totals
Personnel expenses	$ 246,360	$ 32,822	$ 11,497	$ 290,679
Donated foods and goods	74,502	-	-	74,502
Donated advertising	77,799	-	-	77,799
Housing rent	66,148	-	-	66,148
Professional fees	36,010	14,700	29,395	80,105
Interest expense	35,073	-	-	35,073
Occupancy expenses	33,045	8,692	2,739	44,476
Depreciation	23,991	162	-	24,153
Other program expense	3,795	-	-	3,795
Marketing and development	12,359	1,116	35,165	48,640
Insurance	8,995	791	393	10,179
Event expense	2,161	-	-	2,161
Travel	2,768	-	-	2,768
Taxes, licenses and fees	701	35	-	736
Bank charges	392	3,213	-	3,605
Meals and dining	168	219	-	387
Total Expenses	$ 624,267	$ 61,750	$ 79,189	$ 765,206

See accompanying notes to financial statements

WOUNDED WARRIORS HOME, INC.
STATEMENT OF CASH FLOWS
For the Fiscal Years Ended June 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	$ 47,439	$ 250,920
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	29,194	24,153
Net investment gain on assets held by others	(2,402)	(1,500)
Change in operating assets and liabilities:		
Other current assets	(1,013)	(1,300)
Donations receivable	100,000	(200,000)
Accrued and other liabilities	2,062	1,459
Deferred revenue	(115,354)	219,329
Net Cash Provided by Operating Activities	59,926	293,061
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(3,346)	6,356
Donation of assessory dwelling unit	-	(140,000)
Donation of heating/air conditioning unit	(23,700)	-
Purchases of property and equipment	(9,283)	-
Net Cash Used In Investing Activities	(36,329)	(133,644)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on mortgages payable	(29,627)	(28,269)
Net Cash Used in Financing Activities	(29,627)	(28,269)
Net (Decrease) Increase in Cash	(6,030)	131,148
Cash at Beginning of Year	447,660	316,512
Cash at End of Year	$ 441,630	$ 447,660
Supplemental Disclosure of Cash Flow Information		
Cash Payments for Interest	$ 33,715	$ 35,073
NON-CASH TRANSACTIONS		
Donated advertising	$ 64,332	$ 77,799
Donated advertising expense	(64,332)	(77,799)
Donated food and goods	59,246	74,502
Donated food and goods expense	(59,246)	(74,502)
	$ -	$ -

See accompanying notes to financial statements.

Note 1. Organization and Summary of Significant Accounting Policies

Wounded Warrior Homes, Inc. (the "Organization") is a California non-profit corporation established on December 28, 2009. The organization provides long term transitional housing and additional resources to single post-9/11 homeless veterans who have experienced a Traumatic Brain Injury (TBI) and/or Post-Traumatic Stress Disorder (PTSD).

Wounded Warrior Homes, Inc.'s goal is to make a significant impact in the lives of veterans in our community. The Organization provides post-9/11 wounded and homeless veterans with supportive transitional housing and a host of comprehensive re-integrative services that includes, but it not restricted to: financial counseling, food pantry, help with navigating the Veterans Affairs system, and supplying food for their service dogs. The Organization assists each veteran in the program in creating and implementing a life plan further facilitating their transition into civilian society.

Basis of Accounting

Financial statement presentation follows the pronouncements of the United States Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") No. 958, "Not-for-Profit Entities".

The Organization uses the accrual method of accounting.

Date of Management's Review

Subsequent events were evaluated through January 18, 2024, which is the date the financial statements were available to be issued.

Financial Statement Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restriction and net assets with donor restrictions, based on the following criteria:

Net assets without donor restrictions represent net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of Wounded Warrior Homes, Inc.'s management and the board of directors.

Net assets with donor restrictions consists of contributed funds subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those

restrictions will be met by actions of Wounded Warrior Homes, Inc. or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

The Organization has $20,000 of net assets with board imposed restrictions.

Use of Estimates

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

Cash and Cash Equivalents and Concentration

For purposes of cash flows, the Organization considers all highly liquid investments available for current uses with an initial maturity of three months or less to be cash equivalents.

The Organization maintains cash balances at banks insured by the Federal Deposit Insurance Corporation. At times, balances may exceed federally insured limits. The Organization has not experienced any losses in such accounts. Management believes that the Organization is not exposed to any significant credit risk with respect to its cash and cash equivalents.

Investments

Investments are carried at fair value in the statement of financial position. Realized and unrealized gains and losses on investments, interest and dividends, and investment expense are included in the change in net assets.

Property and Equipment

Acquisitions of property and equipment of $2,500 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 functional expenses. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets of 5-39 years.

Property and equipment donated with explicit restrictions regarding their use or disposal are reported as assets with donor restrictions and support depending on the nature of the restrictions.

Donations Receivable and Deferred Revenue

Donations receivable consists of a grant from the Trinka Davis Foundation paid in $100,000 increments for fiscal year 2024 for a total of $100,000.

Deferred revenue consists of contributions received for the golf tournament fundraiser the organization puts on annually that will occur in the next fiscal year and the above mentioned donations from the Trinka Davis Foundation.

Contributions and Grants

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as contributions with donor restrictions.

Advertising and In-Kind Advertising

Advertising is charged to operations when incurred. Donated advertising is recognized in the accompanying statements at their estimated fair market values at date of occurrence. Advertising costs totaled $123,583 and $127,439 (including donated advertising of $64,332 and $77,799), for the years ending June 30, 2023 and 2022, respectively.

In-Kind Donations

Donated goods and services are recognized in the accompanying statements at their estimated fair market values at date of receipt. Contributions of services are recognized if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Donated services are reported in the financial statements as revenue and expenditures. The value of these donations has been determined from invoices rendered by the various donors. The Organization recorded $82,946 and $74,502 in non-cash donations for the years ended June 30, 2023 and 2022.

A number of volunteers have made significant contributions of time to the Organization’s program and support functions. The value of this contributed time does not meet the criteria for recognition of donated services under generally accepted accounting principles and, is not reflected in the accompanying financial statements.

Functional Expenses and Cost Allocations

The organization allocates its expenses on a functional basis among its various programs and support services. Expenditures which can be identified with a specific program or support service are allocated directly, according to their natural expenditure. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records, utilization of assets, and estimates made by the Organization's management. The expenses that are allocated include the following:

Expense	**Method of Allocation**
Personnel expense	Time and effort
Professional fees	Time and effort
Occupancy	Management estimate
Depreciation	Utilization of assets
Marketing and development	Management estimate
Donated services	Time and effort
Event expense	Management estimate
Insurance	Management estimate
Other	Management estimate

Income Taxes

The Organization is a not-for-profit organization and is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Foundation may be subject to tax on income which is not related to its exempt purpose. The Organization had no unrelated business income tax for the years ended June 30, 2023 and 2022.

The Organization follows the provisions of uncertain tax positions as addressed in FASB ASC No. 740.

The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions.

The Organization files informational and income tax returns in the United States of America and California. The Foundation's federal and California income tax and informational returns are subject to examination by federal and California authorities dating back to June 30, 2019.

Recently Issued Accounting Standards

The Financial Accounting Standards Board ("FASB") codifies the various sources of GAAP into the Accounting Standards Codification ("ASC"). Any updates to the ASC are communicated through Accounting Standards Updates ("ASU"). In 2021, 2022 and 2023 up to the date of the independent auditor's report, the FASB has issued various ASUs for which the majority are not pertinent to the operations of the Organization. Those ASUs that are pertinent have been adopted (see Accounting Pronouncements Adopted) or will be adopted in future years in accordance with the update provisions and are not expected to have any impact on the financial condition, results of operations or cash flows of the Organization.

Note 2. Liquidity and Funds Available

The following represents Wounded Warrior Homes, Inc. financial assets at June 30, 2023 and 2022:

	2023	2022
Financial assets at year-end:		
Cash and cash equivalents	$ 441,630	$ 447,660
Investment	8,245	5,843
Beneficial interest in assets held by others	51,790	48,444
	501,665	458,347
Less those unavailable to be used within the next 12 months, due to:		
Donor imposed restrictions	-	-
Board designated restricted endowment	20,000	20,000
Resident savings account held in escrow	-	109
	20,000	20,109
Financial assets available to meet general expenditures within one year	$ 521,665	$ 478,456

The Organization manages its liquidity and reserves following these guiding principles: operating with a prudent range of financial soundness and stability, maintaining liquid assets to fund near-term operating needs, and maintain sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. The Organization has a liquidity policy to maintain current financial assets less current liabilities at a minimum of 90 days operating expenses. The Organization has a policy to target a year-end balance

of reserves of unrestricted, undesignated net assets to meet 90+ days of expected expenditures. To achieve these targets, the Organization forecasts its future cash flows and monitors its liquidity monthly and monitors its reserves annually. During the year ending June 30, 2023 and 2022, the level of liquidity and reserves was managed within the policy requirements.

Note 3. Investment and Fair Value Disclosures

Generally accepted accounting principles define fair value, establish a framework for measuring fair value, and establish a fair value hierarchy that prioritizes the inputs to valuation techniques. Fair value is 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. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- *Level 1 inputs* are quoted prices (unadjusted) in active markets for identical assets or liabilities the Organization has ability to access.
- *Level 2 inputs* are inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly.
- *Level 3 inputs* are unobservable inputs for the asset or liability and rely on management's own estimates about the assumptions that market participants would use in pricing the asset or liability. (The observable inputs should be developed based on the best information available in the circumstances and may include the Organization's own data.

Money market mutual funds are classified within Level 1 of the fair value hierarchy because they are valued using quoted market prices, broker or dealer quotations, or alternative pricing sources with reasonable levels of price transparency.

Marketable securities including publicly traded investments such as domestic and foreign equity, mutual funds and government and corporate obligations that trade on an active exchange are classified within Level 1.

Assets held by others as more fully described in Note 4 are considered Level 2 inputs.

The following table presents the Organization's investments by fair value hierarchy for those assets measured at fair value on a recurring basis as of June 30, 2023 and 2022:

	Level 1	Level 2	Level 3	Total
2023:				
Money market funds	$ 224	$ -	$ -	$ 224
Exchange traded funds	-	-	-	-
Assets held by others	8,021	51,790	-	59,811
	$ 8,245	$ 51,790	$ -	$ 60,035
2022:				
Money market funds	$ 109	$ -	$ -	$ 109
Exchange traded funds	-	-	-	-
Assets held by others	5,734	48,444	-	54,178
	$ 5,843	$ 48,444	$ -	$ 54,287

Note 4. Beneficial Interests in Assets Held by Others

The Organization's endowment and non-endowment funds held at a local community foundation, Rancho Santa Fe Foundation (Foundation), are invested in balanced pool portfolios which include publicly traded securities, mutual funds and other investments. As described in Note 3, the pooled investments are categorized as Level 2 due to the indirect observable inputs.

Agency Fund (non-endowment): The Organization transferred funds to the Foundation primarily to take advantage of the Foundation's investment management expertise. Variance power over the fund was granted to the Foundation. The funds are considered *beneficial interests in assets held by other (agency funds)* totaling $25,895 and $24,222 in the statements of financial position at June 30, 2023 and 2022, respectively.

Board Designated Endowment Funds: An endowment fund established with the Foundation is recorded as *beneficial interests in assets held by other (endowment fund)* in the statements of financial position at June 30, 2023 and 2022. The Organization transferred assets and granted variance powers to the Foundation to establish an endowment fund. The Board of Directors of the Foundation has the sole discretionary

power to modify the terms of the fund including restriction, conditions and beneficiaries without the consent of the Organization.

Under the terms of the agreement, the Organization has irrevocably transferred the assets to the Foundation. Generally, the Organization is entitled to an annual distribution of income as determined by the Foundation's endowment spending policy.

The endowment fund is subject to the Rancho Santa Fe Foundation's investment and endowment spending policies in accordance to the Foundation's interpretation of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) which requires the preservation of the fair value of the original gifts as of the gift date of donor-restricted endowment funds absent explicit donor stipulations to the contrary. The Foundation determines the annual distribution, up to five percent of the total value of the fund over the previous three-year period. The Foundation does not make distributions in the first year of the fund.

The fair value of the endowment fund as of June 30, 2023 and 2022 is $25,895 and $24,222, respectively, of which $20,000 is included in net assets with donor restrictions. The unrealized gains and losses on this account are treated as net assets without donor restrictions.

Note 5. Property and Equipment

Property and equipment at June 30, 2023 and 2022 - at cost:

	2023	2022
Buildings	$ 924,480	$ 900,780
Land	479,154	479,154
Leasehold Improvements	106,155	106,155
Furniture and Equipment	14,417	14,417
Computers	11,733	2,450
	1,535,939	1,502,956
Less: Accumulated Depreciation	(237,861)	(208,667)
	$ 1,298,078	$ 1,294,289

Depreciation expense was $29,194 and $24,153 for the years ending June 30, 2023 and 2022.

Note 6. Operating Lease Agreement

The Organization entered into an operating lease agreement for its office space on May 26, 2015. The lease expired May 15, 2023 and was converted to a 5 month lease. The lease includes scheduled base rent increases. Current monthly rent is $1,960 as of June 30, 2023, expiring October 2023. In November 2023 the lease was renewed through October 31, 2024 with monthly payments of $1,997. Rent expense for the years ending June 30, 2023 and 2022 was $21,001 and $23,565 and is included in occupancy expenses.

The Organization entered into an operating lease agreement for its veteran housing on December 24, 2015. The lease includes scheduled base rent increases. The lease expired on December 2018 and was converted to month-to-month. Current monthly rent is $1,825 as of June 30, 2023. Rent expense for the years ending June 30, 2023 and 2022 was $27,650 and $20,000.

Future minimum annual rental payments under the office lease is $23,816 for the year ending June 30, 2024. The leases are not subject to ASC 842 as they are short term or month to month leases.

Note 7. Long Term Debt

At June 30, 2023 and 2022, long-term debt consists of the following:

	2023	2022
Mortgage secured by residence in Vista, CA payable monthly in installments of $2,349 with interest at 4.31% per annum, maturing December 15, 2027	$ 305,284	$ 319,785
Mortgage secured by residence in Oceanside, CA payable monthly in installments of $2,930 with interest at 5.35% per annum, maturing April 1, 2028	$ 360,051	$ 375,177
Subtotal	665,335	694,962
Less: Current Portion	31,705	30,209
Total Long-Term Debt	$ 633,630	$ 664,753

Due to the COVID-19 pandemic the organization was able to defer certain payments. The interest related to the deferred payments is included in accrued liabilities in the amount of $3,862 for the Vista, CA residence and $5,571 for the Oceanside, CA residence.

Annual principal payments for mortgages payable follow:

2024	31,705
2025	33,277
2026	34,927
2027	36,659
2028	528,767
Total	$ 665,335

Interest expense on the mortgages payable for the years ending June 30, 2023 and 2022 was $33,715 and $35,073.

Note 8. Net Assets with Donor Restrictions

The Organization from time to time receives donations with donor imposed restrictions, meaning the restricted funds usage is restricted to a specific purpose and/or program. The Organization did not receive any donations with donor restrictions in 2023. The restricted endowment represents the fair value of the assets at the time the endowment fund was established with the Rancho Santa Fe Foundation (see Note 4).

Changes in net assets with donor restrictions for the years ended June 30, 2023 and 2022 as follows:

	06/30/2022	Additions	Released	06/30/2023
Contributions with donor Restrictions	$ -	$ -	$ -	$ -
Board Designated Restricted Endowment	20,000	-	-	20,000
Total	$ 20,000	$ -	$ -	$ 20,000

	06/30/2021	Additions	Released	06/30/2022
Contributions with donor Restrictions	$ -	$ -	$ -	$ -
Board Designated Restricted Endowment	20,000	-	-	20,000
Total	$ 20,000	$ -	$ -	$ 20,000

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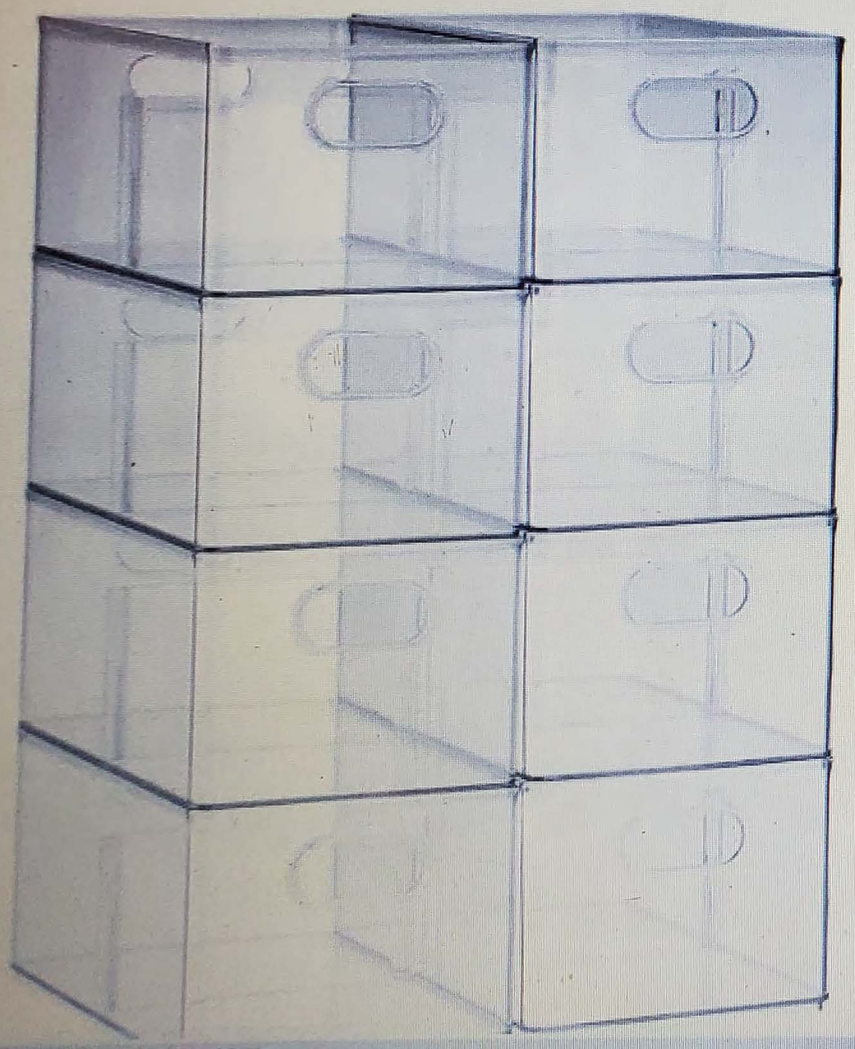
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1 left at Overland Park

Ship To Home
4-6 Business Days
View Options

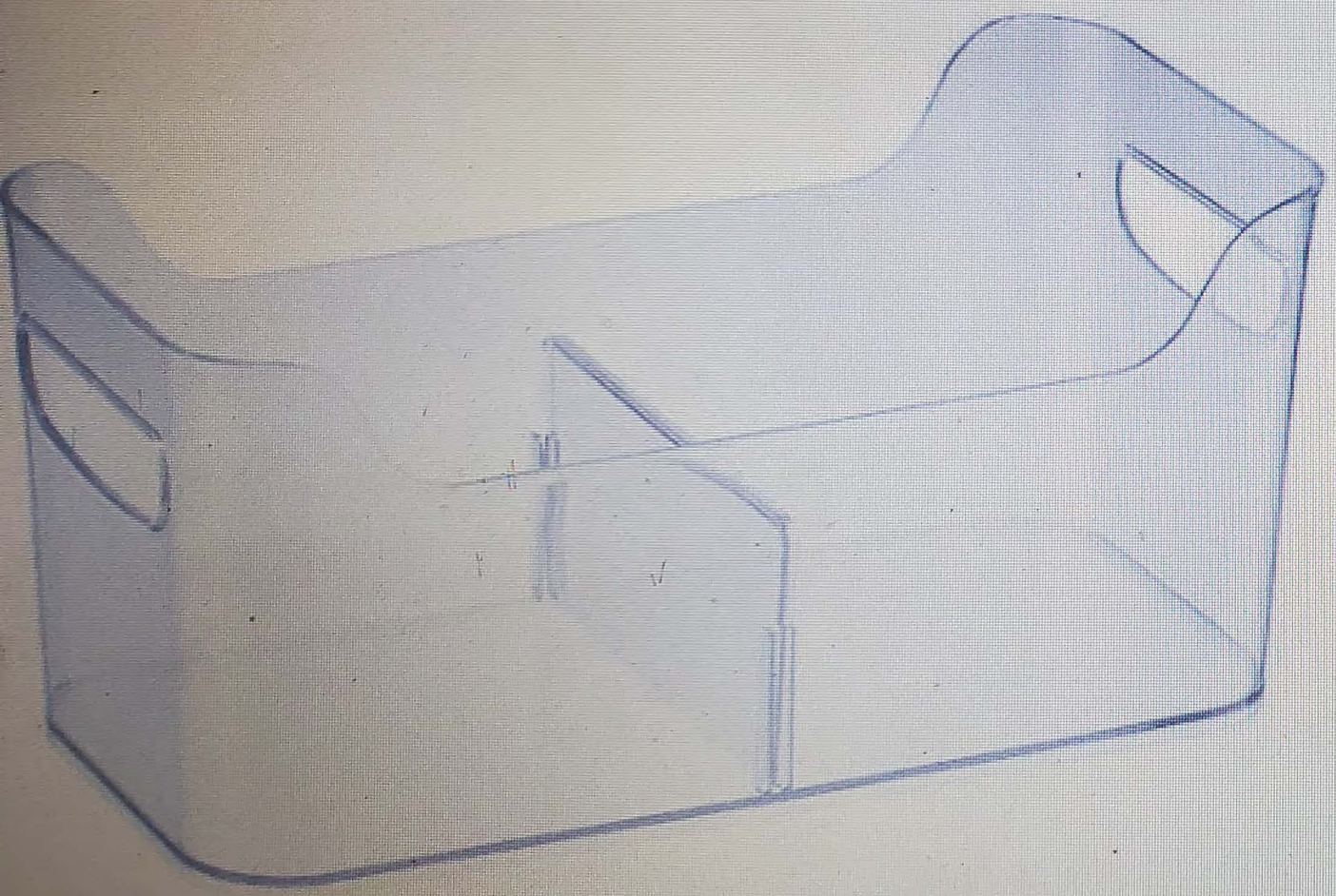
Product Information

Type here to search

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containerstore.com/s/kitchen/refrigerator-freezer/idesign-linus-divided-freezer-bins/12d?productId=11010092

nch Faux Wood B... | New Tab | Funders - | Inbox (11) - bnbgra... | Google | Google | Turquoise Network... | Adobe Acrol



$16.99/ea

Or 4 payments of $4.25 with afterpay ⓘ

Size: Small

Small | Large | Narrow

Exterior Dimensions ⓘ

6″ Length | 12″ Width | 5-1 He

1 + ADD TO CART

Add to Wishlist

Product Information

SKU: 10076897

Write Out Loud

Let us Read You a Story!

March 20, 2024

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

Dear San Marcos Community Foundation Board,

Write Out Loud is eager to impact more students in San Marcos neighborhoods with our inspiring and sought-after *Kamishibai* program. Using the unique form of ancient Japanese storytelling that is *Kamishibai,* we reach audiences of all ages, primarily young children and students.

Write Out Loud's Board is wholeheartedly in favor of applying for funding from the San Marcos Community Foundation, and we hope you will look favorably upon our request.

Sincerely,

Linda Spuck
Board President
Write Out Loud

LS/lw

Title

Write Out Loud - Providing Arts & Literary Programs for Children, Youth, Adults & Seniors

03/29/2024

id. 46056057

by **Veronica Murphy** in **San Marcos Community Foundation**
on behalf of **Write Out Loud**

writeoutloudsd@gmail.com

Original Submission

03/29/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Write Out Loud - Providing Arts & Literary Programs for Children, Youth, Adults & Seniors
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Kamishibai
Project Start Date	8/1/2024
Project End Date	7/31/2025
Date by Which Funds Will Be Expended:	7/31/2025
Total Number of People Served by this Project	15000.0
Total Number of People Served by this Project in San Marcos Only	800.0
Grant Amount Requested	2500.0
	Organization Details

Organization Name	Write Out Loud
Organization Street Address	3640 Alabama Street
Organization City	San Diego
Organization State	CA
Organization Zip Code	92104-4006
Organization Website	www.writeoutloudsd.com
Organization's EIN	23-7257065 200 Write Out Loud b2493f3b-3f56-4080-8f2e-8ee23a10670a 2358 University Ave 179 San Diego CA 92104 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-10-10T00:00:00 2023-10-30T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2023-10-10T00:00:00 1973 02
	Contact Information
Contact First Name	Veronica
Contact Last Name	Murphy
Contact Title	Artistic Director
Contact Phone	+16199448953
Contact Email	writeoutloudsd@gmail.com
	Project Details

Briefly describe your request for funds.	Write Out Loud (WOL) is requesting an Arts & Culture Grant to help support one of its most popular educational literary programs. *Kamishibai* is a Japanese tradition combining live storytelling with illustrations mounted in a miniature theatre. Illustrations are changed as the story unfolds, making it possible to see the images and experience the storytelling at the same time. *Kamishibai* holds children's attention, helping them focus and learn vocabulary, igniting curiosity and inspiring imagination. *Kamishibai* will be presented in libraries and classrooms, and students will create their own stories to be presented to family, friends, and the community. WOL offers some *Kamishibai* stories in both Spanish and English, side by side, enhancing the experience for English language learners and giving primary grade students exposure to Spanish. Worksheets to support understanding of Spanish/English words used in the story are provided.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Storytelling is a powerful and unifying tradition. It engages the imagination, offering hope and inspiring respect for others and tolerance of other cultures. Write Out Loud will: 1) present 20 *Kamishibai* performances in preschool and elementary classrooms and at San Marcos library. *Kamishibai* is an especially effective foundation for learning to read while capturing children's attention, helping them focus and comprehend vocabulary at a higher level than trying to read on their own. This interactive presentation ignites curiosity and inspires imagination while introducing a culturally distinctive art form; 2) Host a workshop for teachers so they can teach their students how to create their own *Kamishibai* stories.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	WOL's long history of partnering with SD County school districts and libraries, including San Marcos Library and High Tech Elementary, brings *Kamishibai* to approximately 15,000 children annually.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Founded in 2007, Write Out Loud (WOL) is the only organization of its kind in San Diego County (and perhaps in the country) that offers literary readings for all ages, from toddlers to seniors, as well as two interactive literary festivals and many literary-based educational programs. Through the prism of reading literature aloud, storytelling, page to stage theatre and promoting original writing, Write Out Loud succeeds in its mission to inspire, challenge and entertain through literature. **Our Work:** KAMISHIBAI (Japanese storytelling form) presenting international folktales and Japanese incarceration stories in classrooms and libraries, etc.; *RIPPLES FROM WALDEN POND* (one-man play about Henry David Thoreau and his ideas) presented in schools and libraries; *STORIES FOR SENIORS* (literature read aloud to seniors) in assisted living, memory care and senior centers; *POETRY OUT LOUD* (regional coordinator for national poetry recitation competition); *TWAINFEST* (19th Century literary festival) featuring interactive performances of literature and literary-based arcade games each August since 2010; and two programs designed to give youth a voice: *READ IMAGINE CREATE* (encourages students to create a personal expression of their experience with a specific work of literature) via free books and visual art and writing workshops; *LET YOUR VOICE BE HEARD* (poetry writing initiative) K-12 grade students compose original works of poetry in any form (e.g. sonnet, blank verse, haiku), via poetry writing workshops; poetry performance event and a digital magazine. All of these programs are offered at no cost to the school/venue/participant. WOL's ticketed events include: *STORY CONCERTS* (short stories and poetry read aloud) presented six times a year for adults; and POEFEST (literature of the macabre) fully staged interactive performances for families each October since 2018. In March of 2020, in response to the lockdown mandated by the Covid-19 pandemic, WOL launched LISTEN TO THIS, recording and distributing via the internet, short stories and poetry, every day, through July 2022, to 3,000+ people in San Diego and across the country who were unable to be out and about - many of whom were alone and isolated. Also, during the pandemic, WOL and three partner organizations produced a SAN DIEGO DACAMERON PROJECT, inviting original stories about pandemic

experiences from county residents. Entries were adjudicated, all made available on partner websites, the top ten were videotaped and live streamed at a public (virtual) event (viewed internationally), and the top 100 entries were published in an anthology.

Kamishibai (translation: paper theatre) ignites curiosity and inspires imagination while introducing a culturally distinctive art form. Presented in libraries, parks, pre-schools, senior centers, classrooms, etc. in culturally diverse neighborhoods, Kamishibai primarily serves young children (age 1-12) with international folktales, some in Spanish.

Write Out Loud has received positive feedback from teachers and librarians about the impact of Kamishibai on their students:

Kamishibai has provided our students with the opportunity to see a performance by a professional actor, exposing them to a culturally different way of storytelling. The presentations are always engaging to both students as well as teachers! The actors present these stories with such passion and enthusiasm that the energy radiates throughout the room. Teachers that bring their students (K-2), continue to ask when/if we will be able to have Kamishibai back each year.

Thank you to the donors for funding such high quality performances for students in our community. It provides children the opportunity to see something that they otherwise would not be able to see (we are a Title 1 school). Not only do they benefit from that time of watching the presentation, but their teachers extend the learning to include writing or other extension activities that go with them.

~Literacy Coach Silvia Garcia, Escondido Union School District

Kamishibai has been very well-received at the North Park Library. What makes the program unique is the storytelling format, but that alone is not what makes the program a success. The enthusiasm and professionalism displayed by Mr. Walter Ritter has been noteworthy—he truly has a passion for engaging children and adults alike with the power of words. Mr. Ritter has been reliable as well as adaptable, making adjustments in his presentation to match the age of the audience, as well as scheduling the event at different times in order to accommodate the availability of different demographic groups. It has been a pleasure to partner with Mr. Ritter and Write Out Loud for the events, and I am hopeful that Kamishibai Theatre will receive additional funding so that the program may continue to expand and thrive.

~Bill Sannwald, Branch Manager, North Park Branch Library

First of all, thank you so much for visiting our classroom. The kids were absolutely enthralled by the performance. They were engaged and excited to listen and hear the fable. I would definitely recommend this program to other teachers. Not only is it educational but entertaining as well!

~Jackie Uribe: Oneonta Elementary

Discovered by one of WOL’s founders researching literature to share with

children, *Kamishibai* is now one of WOL's most popular programs and has grown exponentially. Its impact is seen through its steady expansion, regularly inspiring audiences. In 2016 WOL produced a Roald Dahl centenary celebration (partnering with the Dahl estate) using *Kamishibai* to present two Dahl stories (one about gun violence) in museums throughout Balboa Park. WOL has also created *Kamishibai* stories about Japanese incarceration and civil liberties violations. At the request of teachers for American *Kamishibai* stories, WOL has adapted Native and African American folk tales to the *Kamishibai* form.

Write Out Loud is so committed to this art form that it launched the World *Kamishibai* Forum in 2020 in partnership with two world-renowned *Kamishibai* scholars, Donna Tamaki and Tara McGowan. Funded by the Japan Foundation, the *World Kamishibai* Forum virtual workshops are hosted 10 months a year, engaging 600+ *Kamishibai* artists from 52 countries on six continents.

Write Out Loud received a 10 News Leadership Award; Veronica Murphy, WOL co-founder and Artistic Director received the California Teachers of English Award of Merit and the Deborah Salzer Excellence in Education Award

Please upload any community letters or media in support of this project.

WOL_Kamishibai_letter.pdf

Please upload the annual operating budget for your organization.

Write_Out_Loud_2024_Organization_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

WOL_2023_Financials.pdf

Please attach the first two pages of your Federal 990.

WOL_2022_IRS_Form_990_pgs_1-2.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Board_letter_to_San_Marcos.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	58400.0
Is this a Challenge or Matching Grant?	Yes
Additional Funding	**SMCF Budget Worksheet 2.xlsx**

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	San Marcos portion of budget is $2000 for storytellers; $400 for workshop; $100 for mileage. We rely on funding from various sources; without this grant we will be unable to expand into San Marcos.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Program Coordinator (20 hours/month @ $25/hour	*6,000.00*	
Storytellers (40 performances per month @ $100)	48,000.00	
Workshop Presenters (2 @ $200 each for 3 workshops)	1,200.00	
Art Supplies (for workshops)	100.00	
Mileage (Storytellers travel to schools, libraries, etc.)	3,100.00	
Total budget for this PROJECT:	58,400.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	SD Commission for Arts & Culture	12,000.00	C
Additional Funding Source 2	County of San Diego	6,000.00	P
Additional Funding Source 3	Foundations	22,500.00	P
Additional Funding Source 4	Private Individuals	15,400.00	P
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

WRITE OUT LOUD **ORGANIZATION BUDGET** **2024**

REVENUE	2024
Board Donations	10,000
Corporate Donations	5,000
Foundation Donations	45,000
Gov't Donations	60,000
Individual Donations	60,000
Fee for Service	3,000
Ticket Sales	32,000
Fundraising Events	10,000
TOTAL REVENUE	**225,000**

EXPENDITURES	2024
Advertising	2,500
Auto	300
Bank Charges	500
Books	30,000
Commissions & Fees	250
Costume	700
Dues & Subscriptions	250
Employee Appreciation	200
Food for Events	2,000
Insurance	9,000
Internet & Website	2,500
IT (Software/Hardware)	1,200
Meals & Entertainment	200
Mileage	1,500
Office Expense	1,000
Parking	50
Actors	25,000
Administrative Asst.	4,000
Artistic Director	27,000
Designers	1,000

WRITE OUT LOUD **ORGANIZATION BUDGET** **2024**

Director	2,000
Executive Director	21,000
Grant Writer	15,000
Judging	1,000
Puppeteers	3,000
Musicians	800
Program Admin	6,000
Teaching Artists	7,000
Technician	6,500
Translator	200
Employer Payroll Taxes	10,000
Payroll Processing Fee	2,500
Postage & Delivery	600
Prizes	1,200
Accounting & Tax Prep	7,000
Graphic Design	3,000
Photographer	1,200
Public Relations/Markering	9,000
Videographer	500
Rent/Lease Admin (POBox)	250
Rent/Lease Program	6,000
Repair & Maintenance	1,200
Research & Development	200
Royalties	500
Square Fees	150
Stationery & Printing	2,500
Supplies	2,000
Tax & Licenses	100
Telephone & Utilities	1,200
Travel	800
WePay Fees	750
TOTAL EXPENDITURES	**222,300**

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

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning , 2022, and ending , 20

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

C Name of organization: WRITE OUT LOUD
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 3640 ALABAMA STREET
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: SAN DIEGO, CA 92104-4006

D Employer identification number: 23-7257065

E Telephone number: (619)297-8953

G Gross receipts: $ 336,708

F Name and address of principal officer: LINDA SPUCK
SAME AS C ABOVE

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: HTTP://WRITEOUTLOUDSD.COM

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2007

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: READING LITERATURE ALOUD TO ALL AGES

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	8
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 2022 (Part V, line 2a)	5	47
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)		244,177
9	Program service revenue (Part VIII, line 2g)		42,531
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		50,000
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		336,708
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		92,694
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 9,000		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		171,408
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		264,102
19	Revenue less expenses. Subtract line 18 from line 12		72,606

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	52,037	118,911
21	Total liabilities (Part X, line 26)	41,286	35,638
22	Net assets or fund balances. Subtract line 21 from line 20	10,751	83,273

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

WALTER RITTER
Signature of officer — Date

WALTER RITTER, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Craig Fortin		05-16-2023		XXXXX7512

Firm's name: Fortin & Associates, LLC — Firm's EIN:
Firm's address: PO Box 500033, San Diego CA 92150 — Phone no. 619-850-8888

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

For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2022)

EEA

Client Copy

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:
READING LITERATURE ALOUD TO ALL AGES

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 $ 59,697 including grants of $) (Revenue $ 312,353)
ALL OTHER PROGRAMS AS LISTED IN SCH O

4b (Code:) (Expenses $ 40,701 including grants of $) (Revenue $ 14,769)
READ IMAGINE CREATE RE-IMAGINE THE IMAGES AND THEMES AND CREATE A PROJECT IN A MEDIUM IMPORTANT TO THEM

4c (Code:) (Expenses $ 26,401 including grants of $) (Revenue $ 8,686)
TWAINFEST ALL DAY 19TH CENTURY FREE FESTIVAL OF LITERATURE, CULTURE AND HISTORY. FREE BOOKS DISTRIBUTED, GAMES AND PRIZES.

4d Other program services (Describe on Schedule O.)
(Expenses $ 16,831 including grants of $) (Revenue $ 900)

4e Total program service expenses 143,630

Client Copy

Management Report

Write Out Loud

For the period ended December 31, 2023

Prepared by

Fortin Consulting

Prepared on

February 20, 2024

For management use only

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Statement of Activity

January - December 2023

	Total
REVENUE	
Donations, Board Member	6,105.50
Donations, Corporations	736.11
Donations, Foundations	22,550.00
Donations, Government	86,252.55
Donations, Individual	43,371.34
Fee for Service Revenue	3,050.00
Misc Non Profit Income	200.00
Refunds & Discounts	-30.00
Ticket Sales	13,247.00
Total Revenue	**175,482.50**
GROSS PROFIT	**175,482.50**
EXPENDITURES	
Advertising	2,176.50
Auto	337.35
Bank Charges	410.03
Books	40,635.09
Commissions & Fees	349.99
Dues & Subscriptions	194.60
Employee Appreciation	74.34
Food For Events	1,089.95
Insurance	9,392.00
Internet & Website	5,824.12
IT (Software&Hardware Expnsd)	3,190.63
Meals and Entertainment	15.93
Mileage	2,193.27
Office Expenses	26.64
Parking	13.75
Performance & Productions	
Actors (PP)	3,235.00
Musicians (PP)	900.00
Program Admin (PP)	825.00
Puppeteers (PP)	2,993.33
Teaching Artist (PP)	4,732.68
Technician (PP)	6,997.62
Translator (PP)	425.00
Visual Artists (PP)	625.00
Total Performance & Productions	**20,733.63**
Personnel Expenses	
Employer Payroll Taxes	10,417.39
Payroll Processing Fees	4,083.45

	Total
Salaries-Administrative	
Admin & Clerical	1,943.75
Artistic Director	27,005.00
Executive Director	22,000.00
Total Salaries-Administrative	**50,948.75**
Wages-Performance&Productions	
Actors	31,915.00
Author	256.25
Director	2,800.00
GeneralAdmin	610.00
Judging	1,400.00
Musician	150.00
ProgramAdmin	12,099.75
Teaching Artist	5,400.00
Technician	1,300.00
Total Wages-Performance&Productions	**55,931.00**
Total Personnel Expenses	**121,380.59**
Postage & Delivery	227.37
Prizes	1,638.52
Professional Fees	
Accounting & Tax	3,568.75
Grantwriting	12,600.00
Graphics	3,921.50
Photographer	1,100.00
Public Relations	3,600.00
Total Professional Fees	**24,790.25**
Promotional	200.00
Rent or Lease - Admin	891.00
Rent or Lease - Performance	10,167.14
Repair & Maintenance	1,709.06
Royalties	245.00
Square Fees	30.50
Stationery & Printing	3,489.47
Supplies	2,656.61
Taxes & Licenses	-75.00
Telephone & Utilities	664.11
WePay Fees	693.90
Total Expenditures	**255,366.34**
NET OPERATING REVENUE	**-79,883.84**
OTHER REVENUE	
CA COVID-19 Relief Grant	15,000.00
Total Other Revenue	**15,000.00**
NET OTHER REVENUE	**15,000.00**

	Total
NET REVENUE	$ -64,883.84

Statement of Financial Position

As of December 31, 2023

	Total
ASSETS	
Current Assets	
Bank Accounts	
Business Fundamentals Chk (2774)	35,670.16
PayPal	16,280.07
Total Bank Accounts	**51,950.23**
Other Current Assets	
Undeposited Funds	100.00
Total Other Current Assets	**100.00**
Total Current Assets	**52,050.23**
Fixed Assets	
Equipment	1,726.92
Total Fixed Assets	**1,726.92**
TOTAL ASSETS	**$53,777.15**
LIABILITIES AND EQUITY	
Liabilities	
Total Liabilities	
Equity	
Retained Earnings	118,660.99
Net Revenue	-64,883.84
Total Equity	**53,777.15**
TOTAL LIABILITIES AND EQUITY	**$53,777.15**

Statement of Cash Flows

January - December 2023

	Total
OPERATING ACTIVITIES	
Net Revenue	-64,883.84
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Net cash provided by operating activities	**-64,883.84**
NET CASH INCREASE FOR PERIOD	**-64,883.84**
Cash at beginning of period	116,934.07
CASH AT END OF PERIOD	**$52,050.23**

Statement of Activity by Class

January - December 2023

	Big Read Events	Fundraising General	General Operating	Giving Season	KamishibaiForum	Let Your Voice be Heard	Lit Alive	Partner Projects	PoeFest	Poetry Out Loud	Programing General	Read Imagine Create	Ripples From Walden Pond	SC-April	SC-August	SC-December	SC-February	SC-June	SC-May	SC-Miscellaneous	SC-October	Season Tickets	Stories for Seniors	StoryBox	TwainFest	TOTAL
REVENUE																										
Donations, Board Member			1,657.50									3,718.00		30.00								500.00			200.00	6,105.50
Donations, Corporations			136.11												400.00										200.00	736.11
Donations, Foundations			10,000.00								10,000.00	50.00													2,500.00	22,550.00
Donations, Government	18,000.00		39,919.55							5,000.00		14,518.00												3,815.00	5,000.00	86,252.55
Donations, Individual	1,715.90	206.00	10,564.58						102.40		1,200.00	26,927.33		224.53		200.00	81.00		569.60			203.00	175.00		1,202.00	43,371.34
Fee for Service Revenue								400.00																2,650.00		3,050.00
Misc Non Profit Income																						200.00				200.00
Refunds & Discounts									-30.00																	-30.00
Ticket Sales									3,630.00					539.00	210.00	669.00	326.00	308.00	499.00		166.00	6,900.00				13,247.00
Total Revenue	**19,715.90**	**206.00**	**62,277.74**	**0.00**	**0.00**	**0.00**	**0.00**	**400.00**	**3,702.40**	**5,000.00**	**11,200.00**	**45,213.33**	**0.00**	**793.53**	**610.00**	**869.00**	**407.00**	**308.00**	**1,068.60**	**0.00**	**166.00**	**7,803.00**	**175.00**	**6,465.00**	**9,102.00**	**175,482.50**
GROSS PROFIT	**19,715.90**	**206.00**	**62,277.74**	**0.00**	**0.00**	**0.00**	**0.00**	**400.00**	**3,702.40**	**5,000.00**	**11,200.00**	**45,213.33**	**0.00**	**793.53**	**610.00**	**869.00**	**407.00**	**308.00**	**1,068.60**	**0.00**	**166.00**	**7,803.00**	**175.00**	**6,465.00**	**9,102.00**	**175,482.50**
EXPENDITURES																										
Advertising			871.00								1,090.00						215.50									2,176.50
Auto			184.01									70.35													82.99	337.35
Bank Charges			409.03												1.00											410.03
Books				42.10								40,421.16												171.83		40,635.09
Commissions & Fees			100.00		4.99									245.00												349.99
Dues & Subscriptions			177.65									16.95														194.60
Employee Appreciation			74.34																							74.34
Food For Events			43.79									189.08													857.08	1,089.95
Insurance			9,392.00																							9,392.00
Internet & Website			1,231.12								3,954.00	540.00													99.00	5,824.12
IT (Software&Hardware Expnsd)			1,712.68								1,477.95															3,190.63
Meals and Entertainment			15.93																							15.93
Mileage									39.00														1,146.77	1,007.50		2,193.27
Office Expenses			13.72																					12.92		26.64
Parking								13.75																		13.75
Performance & Productions																										0.00
Actors (PP)								60.00								125.00								2,550.00	500.00	3,235.00
Musicians (PP)																150.00									750.00	900.00
Program Admin (PP)											345.00														480.00	825.00
Puppeteers (PP)																								1,943.33	1,050.00	2,993.33
Teaching Artist (PP)					1,657.68							3,075.00														4,732.68
Technician (PP)										775.00		1,650.00			425.00	525.00	525.00	675.00	1,025.00		450.00				947.62	6,997.62
Translator (PP)					275.00																			150.00		425.00
Visual Artists (PP)																									625.00	625.00
Total Performance & Productions					**1,932.68**			**60.00**		**775.00**	**345.00**	**4,725.00**			**425.00**	**800.00**	**525.00**	**675.00**	**1,025.00**		**450.00**			**4,643.33**	**4,352.62**	**20,733.63**
Personnel Expenses																										0.00
Employer Payroll Taxes			8,543.60																						1,873.79	10,417.39
Payroll Processing Fees			4,083.45																							4,083.45
Salaries-Administrative																										0.00
Admin & Clerical			1,737.50								100.00														106.25	1,943.75
Artistic Director		2,946.00	2,086.75	1,227.50		368.25		491.00			12,152.25	3,682.50		368.25			122.75			491.00			736.50	982.00	1,350.25	27,005.00
Executive Director			1,000.00		1,000.00						3,400.00												7,100.00	7,500.00	2,000.00	22,000.00
Total Salaries-Administrative		**2,946.00**	**4,824.25**	**1,227.50**	**1,000.00**	**368.25**		**491.00**			**15,652.25**	**3,682.50**		**368.25**			**122.75**			**491.00**			**7,836.50**	**8,482.00**	**3,456.50**	**50,948.75**
Wages-Performance&Productions																										0.00
Actors	200.00							825.00	775.00			250.00	925.00	875.00		175.00	250.00	375.00			175.00		7,475.00	13,315.00	6,300.00	31,915.00
Author									25.00																231.25	256.25
Director														300.00											2,500.00	2,800.00
GeneralAdmin			591.25									18.75														610.00
Judging										1,400.00																1,400.00
Musician												150.00														150.00
ProgramAdmin	206.25		668.50	275.00	475.00	977.50		150.00	6.25	1,275.00	542.50	3,187.50											120.00	495.00	3,721.25	12,099.75
Teaching Artist						3,550.00				725.00		1,125.00														5,400.00
Technician													700.00	250.00							125.00				225.00	1,300.00
Total Wages-Performance&Productions	**406.25**		**1,259.75**	**275.00**	**475.00**	**4,527.50**		**975.00**	**806.25**	**3,400.00**	**542.50**	**4,731.25**	**1,625.00**	**1,425.00**		**175.00**	**250.00**	**375.00**			**300.00**		**7,595.00**	**13,810.00**	**12,977.50**	**55,931.00**
Total Personnel Expenses	**406.25**	**2,946.00**	**18,711.05**	**1,502.50**	**1,475.00**	**4,895.75**		**1,466.00**	**806.25**	**3,400.00**	**16,194.75**	**8,413.75**	**1,625.00**	**1,793.25**		**175.00**	**372.75**	**375.00**		**491.00**	**300.00**		**15,431.50**	**22,292.00**	**18,307.79**	**121,380.59**
Postage & Delivery			22.20							27.99		173.53												3.65		227.37
Prizes			25.00							270.00		562.50		50.00	25.00			50.00			25.00				631.02	1,638.52
Professional Fees																										0.00
Accounting & Tax			3,568.75																							3,568.75
Grantwriting		10,200.00	2,400.00																							12,600.00
Graphics	187.50					562.50	400.00		187.50	312.50	12.50	637.50		112.50	150.00	512.50	59.00	212.50			112.50	212.50		50.00	200.00	3,921.50
Photographer									200.00	300.00		300.00													300.00	1,100.00
Public Relations			3,000.00								600.00															3,600.00
Total Professional Fees	**187.50**	**10,200.00**	**8,968.75**			**562.50**	**400.00**		**387.50**	**612.50**	**612.50**	**937.50**		**112.50**	**150.00**	**512.50**	**59.00**	**212.50**			**112.50**	**212.50**		**50.00**	**500.00**	**24,790.25**
Promotional			200.00																							200.00
Rent or Lease - Admin			891.00																							891.00
Rent or Lease - Performance									990.00		75.00			500.00	500.00	500.00	500.00	500.00			1,000.00				5,602.14	10,167.14
Repair & Maintenance	28.42		1,324.78				74.80	14.00	162.75				50.00												54.31	1,709.06
Royalties								125.00													120.00					245.00
Square Fees			30.50																							30.50
Stationery & Printing						253.99		12.76	177.64	287.98		387.21		64.65	129.65	280.15	239.86	65.73	58.19		86.20	132.53	50.15	105.35	1,157.43	3,489.47
Supplies			631.64						140.44			539.39			32.69									308.93	1,003.52	2,656.61
Taxes & Licenses			-75.00																							-75.00
Telephone & Utilities			664.11																							664.11
WePay Fees			580.39						101.57													11.94				693.90
Total Expenditures	**622.17**	**13,146.00**	**46,199.69**	**1,544.60**	**3,412.67**	**5,712.24**	**474.80**	**1,691.51**	**2,805.15**	**5,373.47**	**23,749.20**	**56,976.42**	**1,675.00**	**2,765.40**	**1,263.34**	**2,267.65**	**1,912.11**	**1,878.23**	**1,083.19**	**491.00**	**2,093.70**	**356.97**	**16,628.42**	**28,595.51**	**32,647.90**	**255,366.34**
NET OPERATING REVENUE	**19,093.73**	**-12,940.00**	**16,078.05**	**-1,544.60**	**-3,412.67**	**-5,712.24**	**-474.80**	**-1,291.51**	**897.25**	**-373.47**	**-12,549.20**	**-11,763.09**	**-1,675.00**	**-1,971.87**	**-653.34**	**-1,398.65**	**-1,505.11**	**-1,570.23**	**-14.59**	**-491.00**	**-1,927.70**	**7,446.03**	**-16,453.42**	**-22,130.51**	**-23,545.90**	**-79,883.84**
OTHER REVENUE																										
CA COVID-19 Relief Grant			15,000.00																							15,000.00
Total Other Revenue	**0.00**	**0.00**	**15,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**15,000.00**
NET OTHER REVENUE	**0.00**	**0.00**	**15,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**15,000.00**
NET REVENUE	**$19,093.73**	**$ -12,940.00**	**$31,078.05**	**$ -1,544.60**	**$ -3,412.67**	**$ -5,712.24**	**$ -474.80**	**$ -1,291.51**	**$897.25**	**$ -373.47**	**$ -12,549.20**	**$ -11,763.09**	**$ -1,675.00**	**$ -1,971.87**	**$ -653.34**	**$ -1,398.65**	**$ -1,505.11**	**$ -1,570.23**	**$ -14.59**	**$ -491.00**	**$ -1,927.70**	**$7,446.03**	**$ -16,453.42**	**$ -22,130.51**	**$ -23,545.90**	**$ -64,883.84**

December 11, 2015

To Whom It May Concern,

We have had the pleasure to invite Write Out Loud visit our class during the past school year and are looking forward to a visit with this new group next week.

I want to say that in this day and age of video games, movies, and animated graphics it is a welcome change to introduce the children to the magic of Kamishibai. Kamishibai provides a window into the past and activates children's imagination. The stories are engaging and come to life by the expert story telling of Walter, whose voice delights the children.

Kamishibai provides a multicultural lesson on Japan also by introducing the children to its history and how it was used to teach and entertain before television was invented.

Last school year I had an autistic student whose mother is Japanese. This little boy was rebelling against his heritage not wanting to speak Japanese to his mother. When Walter came and told the origins of Kamishibai, we mentioned how a student in our class was half Japanese. The children said to him "you are so lucky" and "that's so cool" They appreciated this ancient art. From then on his attitude changed and he became a little more proud of his Japanese heritage. The first question the children asked of Walter was "when are you coming back?"

Storytelling is an art. We are very fortunate to have the Write Out Loud group provide our socioeconomically disadvantaged students with such an enriching program. We hope it can continue.

Sincerely,

Maria Elena Crabb

First Grade Teacher

Lindbergh/Schweitzer Elementary School

OUTSIDETHELENS

THE WONDER LAB
125 14th Street
San Diego, CA 92101

April 26, 2024

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

To the San Marcos Community Foundation,

I am writing on behalf of Outside the Lens (OTL) to express our sincere gratitude for the opportunity to apply for a Mini Grant. The mission of OTL is to ignite confidence in young people to pursue creative pathways and drive social change through the transformative power of media arts. We respectfully request a grant of $1,500 to support our Juvenile Court and Community Schools (JCCS) Media Arts Integration program at North County Tech Academy (NCTA). Our aim is to provide media arts-integrated instruction to 25 JCCS students who, facing various challenging life circumstances, have not found success within a traditional classroom setting.

The significance of our request cannot be overstated. By serving these 25 high school students at NCTA, we anticipate positive outcomes that will extend from the high school students themselves out to the larger community. Our program not only equips youth with essential artistic and technical skills, we also enrich their understanding of classroom concepts, foster resilience, promote pro-social engagement, and address achievement and opportunity gaps.

In addition to the direct benefits to the students, our program also extends its impact to the broader community through biannual media arts exhibitions, where students share their perspectives on issues of societal relevance, fostering intergenerational dialogue and civic engagement on topics such as mental health, environmental sustainability, and homelessness.

While we receive financial support from the San Diego County Office of Education (SDCOE) each year, their budget does not fully cover program expenses. Support from the SMCF would provide evidence of community backing, encouraging the SDCOE to continue this vital program.

We are deeply appreciative to the San Marcos Community Foundation for the critical support you provide in the community. We are dedicated to our mission of providing transformative media arts education to JCCS students at NCTA. Thank you for considering our proposal, and we eagerly anticipate the opportunity to make a positive impact in the San Marcos community.

Sincerely,

Sarah E. Beckman
Executive Director

Title

Outside the Lens Arts Integration at North County Tech Academy

04/26/2024

id. 46347676

by **Jessie Stein** in **San Marcos Community Foundation**
on behalf of **Outside the Lens**

jessie@outsidethelens.org

Original Submission

04/26/2024

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Outside the Lens Arts Integration at North County Tech Academy
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Arts Integration at North County Tech Academy
Project Start Date	7/1/2024
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	12/31/2024
Total Number of People Served by this Project	25.0
Total Number of People Served by this Project in San Marcos Only	25.0
Grant Amount Requested	1500.0
	Organization Details

Organization Name	Outside the Lens
Organization Street Address	125 14th Street
Organization City	San Diego
Organization State	CA
Organization Zip Code	92101
Organization Website	https://outsidethelens.org
Organization's EIN	26-4832772 200 Outside the Lens 4ca5a90a-9780-4679-b356-12b2ea5e6b24 125 14th Street San Diego CA 92101 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-08-14T00:00:00 2023-08-21T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2023-08-14T00:00:00 2009 11
	Contact Information
Contact First Name	Jessie
Contact Last Name	Stein
Contact Title	Director of Advancement
Contact Phone	+13023592352
Contact Email	jessie.j.stein@gmail.com
	Project Details

Briefly describe your request for funds.	Outside the Lens (OTL) respectfully requests a $1,500 grant to support our Juvenile Court and Community Schools (JCCS) Media Arts Integration program at North County Tech Academy (NCTA). With your support, OTL will provide media arts-integrated instruction to 25 JCCS students who, due to a variety of challenging life circumstances, have not been successful in a traditional classroom environment. JCCS students may be chronically truant, incarcerated, receiving treatment for drug addiction, pregnant or parenting, have recently arrived in the United States as refugees, or have experienced abuse, neglect, or a lack of adequate housing. OTL's professional Media Educators engage youth in project-based curriculum aligned with California State Visual and Performing Arts (VAPA) standards, National Core Art Standards, Common Core State Standards, and Career Technical Education (CTE). Through our program, JCCS youth develop vital 21st century digital, technical, and life skills relevant to a variety of career paths. They expand their understanding of core academic content through multi-modal, media arts-integrated instruction. They build meaningful relationships with peers, fostering a sense of unity, belonging, and resilience. Finally, they create a broader impact, leveraging the media arts as a tool for positive change in the community.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	OTL will serve 25 high school students enrolled at NCTA. This program holds the potential for significant positive impact on students, including: • Skill and Knowledge Acquisition: We link youth with transformative media arts programming that they would not encounter otherwise. Youth develop artistic and technical skills, media literacy, and knowledge of digital technology. • Vocational Development: Students not only enrich their academic experience, they also learn 21st century digital, technical, and life skills that are relevant to a wide array of career paths, enhancing their employability and access to economic opportunities. • Resilience and Prosocial Engagement: Youth develop meaningful relationships with peers and instructors, creating a sense of belonging. • Addressing Achievement Gaps: For students who have struggled in other learning environments, OTL's program offers an alternative approach to learning. Through motivating and engaging media arts activities and instructors who reflect their cultural backgrounds, OTL helps to bridge achievement gaps and improve educational outcomes. The program also benefits the broader community. During biannual media arts exhibitions, students showcase their work to peers, family, and community members. By sharing their perspectives on topics that impact everyone, youth spark intergenerational dialogue and civic action on topics such as mental health, environmental sustainability, homelessness, and more.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	OTL's most important collaboration for this program is with the San Diego County Office of Education (SDCOE), which provides oversight of Juvenile Court and Community Schools (JCCS), including NCTA.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	n/a

Please upload the annual operating budget for your organization.

2024_OTL_Organizational_Budget.pdf

OTL_Fact_Sheet.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

Cover_Letter.pdf

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	18822.0
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes
Additional Funding	

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Since 2019, SDCOE has contributed to our NCTA Media Arts Integration program. Their funding does not fully cover program expenses. We supplement their support with funding from local foundations.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Staff Salaries	*$9,360*	*3 Staff x $26/hour x 4 hours/week x 30 weeks*
Payroll Taxes and Benefits	$1,872	20% of Staff Salaries
Background Checks	$90	3 Staff x $30
Program Equipment	$2,500	Cameras, iPads, MacBook Pros
Classroom Materials and Supplies	$2,500	Paper, mixed media supplies, printing
Student Exhibitions	$2,500	2 Exhibitions x $1,250 each (printing, mounting, display)
Total budget for this PROJECT:		

	Source Name	Amount	C / CD / P
Additional Funding Source 1	San Diego County Office of Education	$16,000	P
Additional Funding Source 2	Walmart Spark Good	$500	P
Additional Funding Source 3	Cushman Foundation	$2,000	P
Additional Funding Source 4	Ackerman Foundation	$2,000	P
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Outside the Lens 2024 Organizational Budget		
Revenue		
Foundations	$	1,092,862
Government	$	641,423
Corporations	$	24,500
Individual Giving	$	38,309
Earned Income	$	1,093,485
Other	$	2,000
TOTAL REVENUE	**$**	**2,892,579**
Expenses		
Personnel Expenses		
Salaries	$	1,704,133
Payroll Taxes	$	136,331
Employee Benefits	$	58,464
Other Salaries & Wages Expense	$	54,075
Total Personnel Expenses	***$***	***1,953,003***
Professional Services		
Legal	$	46,200
Design & Marketing	$	4,200
Total Professional Services	***$***	***50,400***
Program Expenses		
Artist Stipends + Internships	$	65,815
Background Checks	$	2,300
Contract Services	$	124,880
Equipment	$	76,000
Snacks / Food	$	83,540
Space Rentals	$	45,700
Student Exhibitions	$	154,730
Supplies	$	141,274
Other Program Expenses	$	14,330
Total Program Expenses	***$***	***708,569***
Operating Expenses		
Donor Engagement & Events	$	23,000
Dues, Subscriptions, and Fees	$	37,400
Insurance	$	25,000
Marketing & Advertising	$	18,450
Meals & Mileage	$	10,643
Office Supplies	$	8,750
Postage & Printing	$	4,800
Professional Development/Employee Engagement	$	44,418

Rent	$	112,464
Repairs & Maintenance	$	6,000
Software & Online Resources	$	13,000
Utilities	$	26,000
Volunteer Services	$	20,000
Other Operating Expenses	$	10,400
Total Operating Expenses	***$***	***360,325***
TOTAL EXPENSES	***$***	***3,072,297***
Prior year revenue available for current year expenses	$	206,412
Total adjusted net revenue	**$**	**26,694**

OUTSIDETHELENS

info@outsidethelens.org
www.outsidethelens.com
@OutsideTheLens

WHAT WE STAND FOR

The power of youth voice.

We help unlock the potential of San Diego youth facing systemic disadvantages to become confident creators and engaged citizens through media arts.

WHO WE WORK WITH

Kids, teens + young adults

We work with K-12 and transitional age youth (18-25) throughout San Diego County. Our students often face systemic disadvantages, or have experienced trauma, including:

• *Exposure to domestic violence or human trafficking* • *Experience in foster care or juvenile court system* • *Homelessness* • *Intellectual or developmental disabilities (IDD)* • *Living in poverty* • *Family or community violence and/or addiction*

OUR APPROACH

Create a sense of belonging

For 23 years, Outside the Lens has partnered with more than 25,000 students—providing hands-on learning experiences that build students' technical skills and confidence.

Through restorative practices and trauma-informed storytelling, we create brave spaces for youth to uncover their unique point of view and engage in the classroom, the community, and the world.

FAST FACTS

Est. 2001
secured 501(c)3 status in 2011

26 Staff
23 FT; 3 PT–17 are Educators

43 Sites
received OTL programming in FY23

Annual Operating Budget
FY24 $3.07 Million

K-12 Arts Integration (STEAM) • Media Makers (18-25yo with IDD) • Teacher Trainings • Youth Council (Teens) • Juvenile Court + Community Schools (JCCS) • Summer Camps • Community Programs

