



SAN MARCOS COMMUNITY FOUNDATION GRANT FUNDING SUBCOMMITTEE MEETING AGENDA

Wednesday, July 10, 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 GFC is scheduled for Wednesday, August 14, 2024.



San Marcos Community Foundation

1 Civic Center Drive
San Marcos, CA 92069

SMCF GRANT FUNDING SUBCOMMITTEE MEETING AGENDA
July 10, 2024
Page 2 of 2

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 Wednesday, July 3, 2024, prior to 5:30 pm.



Phil Scollick, Recording Secretary



Joseph & Lenka Finci
Jewish Community Building
4950 Murphy Canyon Road
San Diego, CA 92123

(858) 279-2740 tel
(858) 279-6105 fax

www.jcfsandiego.org

July 2, 2024

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Chair Elect
Tina Berenbaum

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Alan Viterbi

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Emily Einhorn
Jeff Silberman
Jane Scher
Sydney Selati*
Leo Spiegel
Janet Acheatel
*of blessed memory

President and
Chief Executive Officer
Miriam and Jerome Katzin
Presidential Chair
Jeremy Pearl

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

Dear Phil,

Enclosed please find the Summer 2024 grants package, containing full applications for the San Marcos Community Foundation grant opportunity. The applicants include:

Bithiah's Family Services
Coastal Roots Farm
Doors of Change
Operation HOPE North County
Palomar College Foundation
San Marcos Middle School Parent Club
TERI Inc
The Elizabeth Hospice

Best wishes,

A handwritten signature in blue ink that reads "Jessica Ludwig".

Jessica Ludwig
Grants Officer

BITHIAH'S FAMILY SERVICES

12345 MOUNTAIN AVE. SUITE N #208
CHINO, CA 91710

San Marcos Community Foundation,

I am the CoFounder and Executive Director of Bithiah's Family Services. I am authorized and fully support the submission of this grant request. Feel free to contact me if you have any follow up questions.



Michelle Thompson
Executive Director
Bithiah's Family Services
mthompson@bithiahs.org

Title	Bithiah's Family Services- Foster Parent Retention Retreat in San Marcos	06/13/2024
	by Dyanna Sousa in San Marcos Community Foundation on behalf of Bithiahs Family Services	id. 46757497
	1030 La Bonita Dr #334 San Marcos , California 92078 United States 951 370 5625 dsousa@bithiahs.org	

Original Submission

06/13/2024

Score	n/a
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General Project Information	
Please enter your organization's name and project name.	Bithiah's Family Services- Foster Parent Retention Retreat in San Marcos
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
Project Name	Bithiah's Heart Retreat
Project Start Date	10/11/2024
Project End Date	10/12/2024
Date by Which Funds Will Be Expended:	8/1/2024
Total Number of People Served by this Project	100.0
Total Number of People Served by this Project in San Marcos Only	50.0

Grant Amount Requested	6000.0
Organization Details	
Organization Name	Bithiah's Family Services
Organization Street Address	1030 La Bonita Dr #334
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92078
Organization Website	https://bithiahsfamilyservices.org
Organization's EIN	47-3251661 200 Bithiahs Family Services a4a7e86d-d6ce-4dd2-8eb8-1faa21420c49 12345 Mountain Ave Ste N208 Chino CA 91710 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2022-12-12T00:00:00 2023-01-09T00:00:00 501(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) 2022-12-12T00:00:00 2015 05
Contact Information	
Contact First Name	Dyanna
Contact Last Name	Sousa
Contact Title	San Marcos Program Manager
Contact Phone	+19518188033
Contact Email	dsousa@bithiahs.org
Project Details	

Briefly describe your request for funds.	The statistics are heartbreaking: within their first two years of experiencing foster care, a child typically moves through three or more homes, lacking the stability of a consistent school and home environment. Rehoming occurs because foster parents often lack the information needed to support a child who has endured trauma. Rehoming foster children can manifest into mental health disorders, stunted childhood development, and hesitancy to attachment. Our goal is to provide education and support to caretakers, in turn decreasing rehoming rates in San Diego County because of an increased knowledge on how to care for children who have experienced trauma and by creating a social support system for caretakers to navigate through hardships with. For our fourth annual Bithiah's Heart Retreat, we will be hosting conference sessions at Lake San Marcos Resort and break-out sessions at our Resource Center. This retreat will in-turn benefit the San Marcos community by bring business to local hotels and restaurants. Our retreat provides foster parents with 8 hours of trauma informed education, including trauma informed parenting classes, group-sessions, and one on one sessions with licensed clinicians. Your support will go directly to our psychologist, our course trainers/teachers, food and beverage, and training hour certificates.
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Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Bithiah's Retreat will provide numerous benefits to the San Marcos community. First, it will stimulate the local economy by bringing business to San Marcos hotels and restaurants. Attendees will be referred to lodge at the Lake House Resort, which is conveniently located just a two-minute walk from our San Marcos Resource Center. This will not only increase bookings at the resort but also encourage attendees to explore and dine at nearby restaurants, boosting revenue for local businesses. Moreover, the retreat will have a positive impact on individuals involved with the foster care system in San Marcos. By offering specialized programs and resources, Bithiah's Retreat aims to support foster children and foster parents by decreasing rehoming rates in San Diego County. This is accomplished by providing training, counseling, and networking opportunities that can enhance the quality of care and support for foster children. Additionally, the retreat will serve as a platform for raising awareness about the challenges faced by those in the foster care system, creating a more informed and compassionate community. Overall, Bithiah's Retreat promises to be a valuable addition to San Marcos, driving economic growth while supporting some of the community's most vulnerable members.
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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 Sharon D Lund Foundation has donates \$2,000 annually for the retreat. Bithiahs also has a partnership with APU to have resident clinicians complete volunteer hours at Bithiahs.
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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.

Our San Marcos Resource Center received funding in March for general operating support. Since this contribution we have continued therapeutic services and distributing necessities.

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 our establishment in 2015, Bithiah's has been dedicated to serving vulnerable populations in Southern California. Bithiah's initially focused on providing housing to babies removed from their biological parents' care, we catered to medically fragile, abused, and neglected children, facilitating their healing journey until they found their forever family. Recognizing the ongoing needs within the community, we gradually expanded our efforts to provide housing for transitional aged youth, who have aged out of the foster care system and are facing homelessness. Beyond housing, Bithiah's has established two Resource Centers in Pomona, Los Angeles and San Marcos, San Diego. These centers serve as beacons of support, offering trauma-informed therapy, support groups, tutoring, and tangible supplies. Our comprehensive services extend to any individual impacted by the child welfare system, creating a lasting change in their lives through trauma informed support. From providing a safe haven for the youngest members of vulnerable populations to offering crucial resources and support for those in transition, Bithiah's continues to make a meaningful and enduring difference in the lives of those we serve. Bithiah's Family Services is dedicated to serving at-risk populations effected by foster care by offering a range of cost-free wraparound services that include; trauma informed parenting courses, individual clinician therapy sessions, clinician lead support groups, a court approved visitation space, transitional housing, private and group tutoring, and tangible supplies. All tangible supplies are free and available for pick up from our resource centers 7 days a week. Items are always brand new, received through in-kind donations, because giving with dignity is important to us. Tangible supplies include; diapers, wipes, food, cribs, car seats, shoes, clothes, deodorant, toothpaste, toothbrushes, body wash, shampoo, conditioner, backpacks, school supplies and toys. The individuals we serve face unique challenges in accessing equitable and affordable mental health services, private tutoring, and essential necessities. Bithiah's aims to minimize this disparity through our mission ensuring individuals involved with Foster Care have access to these vital services seven days a week. Since the opening of our San Marcos Resource Center in 2023 we have impacted many in the community involved with foster care in San Diego County. One story in specific stands out to us because it showcases the need to provide

services for people on all sides of the system, even biological parents whose children have been taken from their care. Curtis was separated from his son Kingsley in 2022 at the hospital when Kingsley was born addicted to meth. Kingsley was placed into the foster care system where Bithiah's Family Services was able to provide services for him and his foster mother Ellie. After two years of working hard to get sober and get his own place, Curtis was able to get full custody of his son this March. Kingsley's foster mother Ellie referred Curtis to our services to get free tangible supplies. As Bithiah's was able to witness the care that Curtis had for his son and the dedication he had to providing a meaningful life for him, we sought to help ease the transition into fatherhood by providing Curtis with at home essentials like furniture, cleaning supplies, toys, diapers, and clothes for Kingsley, from in-kind donations, to ensure that Curtis can succeed at parenting and continue to blossom his relationship with Kingsley. Bithiah's Family Services is dedicated to providing support on all sides of the Foster Care system to Curtis the biological father losing his child, Kingsley in need of support, and his foster mom Ellie seeking mental health service through Bithiah's by joining our Foster Mom support group. In every step we take, Bithiah's Family Services remains committed to uplifting and transforming the lives of individuals on all sides of the foster care system, ensuring we address each situation with care and provide the compassionate support and essential resources needed for every child to thrive alongside their caregiver.

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

[Bithiahs-Heart-Booklet-2023.pdf](#)

[2023_Impact_Report.pdf](#)

Please upload the annual operating budget for your organization.

[2024_Operational_Budget_.pdf](#)

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

[Financial.Audit.2019.pdf](#)

Please attach the first two pages of your Federal 990.

[BFS.990.2023.pdf](#)

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

[Authorization_Letter.pdf](#)

Funding

Budget Worksheet

[San Marcos Community Foundation - Budget Worksheet.xlsx](#)

Project Budget Total 8100.0

Is this a Challenge or No
Matching Grant?

Could this be a Yes
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?

We would still run this project, but without funding, we would have to charge
for tickets, which could hinder individuals who need the retreat most from
attending.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	Cost	Notes (optional)
Venue	\$2500.00	Large banquet room at Lake San Marcos Resort for Friday and Saturday afternoon.
Psychologist	\$2000.00	Licensed psychologist to advise clinicians and be on call 24 hours throughout the two day retreat.
Training Hour Certificates	\$500.00	Court certified training hours certificate.
Food & Beverage	\$2600.00	\$15/meal per attendee (anticipated 100 attendees)
Course Trainer	\$500.000	Writing the booklet and curriculum for the trauma informed training courses and dialogue for breakout sessions.
Total budget for this PROJECT:	\$8,100.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Sharon D. Lund Foundation	2000	C
Additional Funding Source 2	San Diego Lawyers Club	2000	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			

Resource Centers Budget 2024

San Marcos & Pomona

Line Items	Projected Cost	Actual Cost
Rent	\$56,400	
Utilities	\$5,900	
Community Events	\$20,800	
Cleaning	\$2,400	
Diaper/Wipes/Clothing	\$12,000	
Gala	\$8,000	
Training Resources/Curriculum	\$6,000	
TAY LGBTQIA+ Support Program	\$23,500	
Food, snacks for visitations	\$1,400	
Mentorship license/supplies	\$2,000	
Alarm, Security	\$1,000	
Retreat	\$20,000	
Maintenance/Repairs	\$3,000	
Transportation/Travel	\$1,000	
Pest Control	\$1,000	
Uniforms	\$1,500	
Toys/ Furniture	\$7,000	
Total	\$172,900	\$0
INSURANCE	Projected Cost	Actual Cost
Workmans Comp	\$5,000	
Liability	\$1,200	
Total	\$6,200	\$0
PAYROLL	Projected Cost	Actual Cost
Director, Training Coordinator, Donor Liason	\$125,000	
Total	\$125,000	
Total	\$304,100	\$0

TAY Housing Budget 2024

Line Items	Projected Cost	Actual Cost
Housing Facility Rent	\$42,000	
Furnishing/Equipment	\$15,000	
Utilities	\$7,000	
Office Supplies	\$2,000	
Marketing and Outreach	\$3,000	
Program Evaluation and Reporting	\$5,000	
Life Skills Workshops	\$6,000	

Employment Readiness Training and Career Counseling	\$5,000	
Maintenance/Repairs	\$5,000	
Education Support and Materials	\$4,000	
Counseling and Therapy Services	\$20,000	
Mental Health Resources and Materials	\$2,000	
Cleaning Services	\$3,600	
Alarm/Security Upgrades	\$2,500	
Food/Snacks	\$6,000	
Transportation Vouchers or Assistance	\$3,000	
Clothing and Hygiene Products	\$4,000	
Total	\$135,100	
INSURANCE	Projected Cost	Actual Cost
Workmans Comp	\$29,000	
Liability	\$6,000	
Total	\$35,000	\$0
PAYROLL/Benefits/Insurance	Projected Cost	Actual Cost
4 Part-Time Employees thru Program @ \$20 per hr	\$66,560	
5 Full-Time Employees (trainers, director, caretakers)	\$260,000	
Employee Benefits	\$115,772	
Total	\$442,332	
Total	\$612,432	\$0

2023 IMPACT REPORT



BITHIAH'S *Family Services*

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Dear friends,



As I reflect on the year gone by, I am overwhelmed with gratitude for your unwavering support of Bithiah's Family Services. Your

generosity has been the cornerstone of our ability to create meaningful change in the lives of those experiencing foster care. Whether it be through financial support, volunteering, or donating supplies, I am thankful for you and your commitment to helping others.

Throughout this past year, your contribution has enabled us to achieve remarkable milestones including the opening of a second Resource Center, staffing and programming two separate housing sites, and increased mental health support to individuals navigating the complexities of foster care.

The impact of your generosity goes far beyond mere statistics. It translates into real, tangible changes in the lives of individuals and families within our community. Your kindness has brought hope, stability, and opportunities for a better future to those who needed it most.

Thank you for your support of Bithiah's Family Services. This year of impact is a direct result of YOU. 2023 was incredible and we are confident that 2024 will be another year of profound service to families navigating foster care.

Gratefully Yours,

Michelle Thompson

Michelle Thompson
Executive Director

In 2023, Bithiah’s remained committed to providing, support, mental health services, tangible supplies and visitation space to those intersecting with the foster care system.

Both Resource Centers are open 7 days a week to support youth in foster care, kinship & adoptive families and social workers. Monthly support groups, events, trainings, court ordered visitations, and therapy sessions keep the centers bustling with activity. The numbers below represent the tracked data from 2023 in regards to services provided.

rounds of parent reunification classes.....	8
events for the community.....	27
parent/child visitations at resource center.....	322
wipes distributed.....	424
diapers distributed.....	8,572
clinician-led support groups.....	30
bithiah’s heart retreat attendees.....	65
backpacks distributed.....	231
free community trainings.....	24

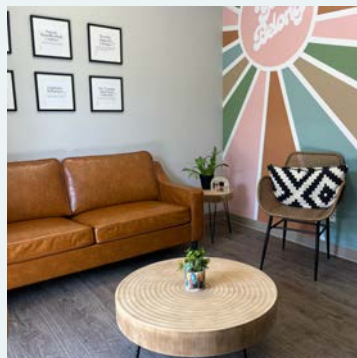
2023

HIGHLIGHTS

San Marcos Resource Center

In June, Bithiah's opened its second Resource Center in San Marcos. This sister site supports a large population of kinship families, teen foster youth and single foster moms. With monthly events and to serve the local foster, adoptive and kinship community with diapers, supplies and necessities, the San Marcos center is extremely busy.

One of the most special events that this center consistently puts on is the "Foster Mom Supper Club". This monthly dinner has become a lifeline for foster moms to find community, connection and new friends.



Nurture and STAY House

2023 was the year Bithiah's stepped back into residential. In January, Bithiah's partnered with Just Us 4 Youth to run their 14 bed women's residential for Transitional Aged Youth (TAY). In addition to this residential, Bithiah's and Just Us 4 Youth opened a crisis maternity house to support unhoused young mothers and their babies. Both housing programs are located in Pomona and the housing team is has created an incredible culture of connection, trauma informed care, and fun!



2023 was a
HUGE year for
growth!

Our

SERVICES



1 Pomona & San Marcos Resource Centers

Both Resource Centers are used for visitation space, tangible supplies, community events, support groups and classes. These interactive, sensory friendly spaces allow visitors to feel welcome when they step through the doors.



2 Bithiah's Heart Retreat

Each year, Bithiah's hosts its annual Bithiah's Heart Retreat. This past April, 65 women from across the nation gathered for 3 days of trainings, support groups, classes and connection. With amazing food, giveaways, and incredible speakers, this annual retreat is able to give each attendee a place to relax and recharge.



3 Free mental health services

Bithiah's is proud to be able to offer free clinician-led therapy via zoom and in person. This service combined with our robust calendar of support groups and trainings provides ongoing, accessible mental health services to all.



4 Community events for youth in foster care

Throughout the year, each resource center offers events to serve those impacted by foster care. In 2023, these events included: Foster Mom Supper Club, baby showers for pregnant foster youth, back to school events, diapers & donut distributions, Christmas shopping events and Halloween events.

Meet OUR TEAM



Michelle Thompson
Executive Director



Grace Favatella
Housing
Program Director



Dyanna Sousa
San Diego
Program Director



Ruby Shelton
Housing Coordinator



Lyndsey Wondoloski
Donor Liasion



Gloria King
Facility Manager
Nurture House



Julia Gonzalez
Facility Manager
STAY House



Chloe Sousa
Grant Manager



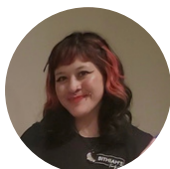
Sharon Quezada
Resident Advisor



Cynthia Salcido
Resident Advisor



Kaetlyn Kim
Resident Advisor



Niobe Valverde
Resident Advisor

Meet OUR BOARD



Keith Thompson



DJ Johnson



Manisha Braithwaite



Rex White



Betsy Castellanos



Dyanna Sousa



Jeff Horvath

BITHIAH'S

Family Services

let's stay in touch

www.bithiahsfamilyservices.org

info@bithiahs.org



[@bithiahsfamilyservices](https://www.facebook.com/bithiahsfamilyservices)

The background features soft, blended watercolor washes in shades of beige, cream, and light brown. Scattered throughout are numerous small, gold-colored dots, resembling confetti or glitter, which add a festive and elegant touch to the design.

Bithiah's Heart RETREAT

APRIL 13-15TH 2023
SAN DIEGO, CA

HOSTED BY BITHIAH'S FAMILY SERVICES

WWW.BITHIAHSFAMILYSERVICES.ORG

The background is a soft, abstract watercolor wash. It features a mix of light pink, peach, and cream colors, with some darker, more saturated areas in the upper right and lower left, creating a dreamy, ethereal atmosphere. The edges of the colors are soft and blended.

Welcome!

SCHEDULE

DAY 1

- 3-4P-check in
- 5:30P-hosted dinner at Oggi's at Liberty Station (5 min walk)
- 7:30P-S'mores and **Better Together Community Groups** located outside near the fire place and fire pits.
- Better Together Community Group options: kinship family- led by Jeena Wilder, foster family- led by Jaymi Lynn, private/international adoption family-led by Melissa Guida-Richards, and CASA community- led by Dyanna Sousa

DAY 2

- Breakfast on your own
- 10A-Main Session in the Liberty Hall banquet room on the main floor of our hotel- **Former Foster Youth, Former Kinship Youth & Adoptee Panel**
- 11A- breakout sessions
- 11A-Liberty Hall banquet room-**EMDR! What is it and what are the benefits for those that experienced childhood trauma?** Led by Dr.Lucia
- 1130A-meeting tables in lobby-**FASD Resources and Support** led by Michelle Thompson
- 12P-Meeting tables on outside patio near fireplace-**Evidence Based De-escalation Strategies** led by Grace Favatella
- 1230P-Liberty Hall banquet room-**Black Hair Care workshop** led by Kanisha Tillman
- 1:30-3P lunch on your own
- 3P-Main Session in the Liberty Hall banquet room - **Education Through a Trauma Lens:Advocating for social emotional health and wellness of your child** led by Bithiah's Family Services.
- 3:30P break out sessions
- 3:30P-Lobby area meeting tables-**Caretakers of children in the 2SLGBTQIA community**-led by Richard Gierman
- 4P-Liberty Hall banquet room-**Ethical Transracial Adoption**-led by Jeena Wilder
- 5pm-pick up **certified training certificates** at the tables in front the Liberty Hall banquet room.
- 730P-Hosted dinner at Slater's 50/50 in Liberty Station **(for retreat attendees and speakers only)**. It's a 15 min walk or see Dyanna for shuttle options

DAY 3

- Breakfast on your own
- 8A-12P hosted activities- please choose one option.
Paddle boarding in front of the hotel with SUP rentals (Nanci and Michelle will be at the table near the water for check in)
45 min therapy session with a Clinician from Azusa Pacific University (Grace and Alisha will meet you in the Lobby and assign you to a clinician)
5 mile walk around Liberty Station with a stop at Moniker Coffee (one hosted drink)-meet Dyanna in the Lobby at 9am.
- 11A-check out



THINGS TO REMEMBER

- Continental style breakfast is in your swag bag for both mornings.
- Each room has a Kuruig.
- The hotel lobby has a cafe and coffee shop if you want to purchase your own hot breakfast and coffee.
- Dinner and soft drinks are hosted both nights, you are responsible for alcohol purchases.
- You are on your own for lunch. Check out the Public Market at Liberty Station, that's where we'll be!
- Please visit our vendor tables on Saturday in the Liberty Hall banquet room, all vendors donated items to your swag bag. Show them some love!
- Please respect the stories your children carry, they are not here to give permission to have their trauma shared in a large group setting.
- This weekend is for you! Please let us know how we can serve you better. Feel free to text Dyanna if you have any questions or concerns. 951)818-8033
- Check out is 11AM sharp. Please check your luggage with the front desk by 11AM if you plan to stay on property Saturday to enjoy the pool, beach, or gym.
- HAVE FUN!! Our heart is for YOU!



WHO IS BITHIAH?

Bithiah was the daughter of the Pharaoh. After pulling Moses from a basket as he floated down the Nile, she protected him and cared for him as her own. Bithiah also played an integral role in lifting the Hebrew slaves out of their bondage in Egypt.



Bithiah's Family Services strives to emulate this historical hero by committing to love other children (and their families) as our own. Through a residential treatment facility, education and supportive services, Bithiah's Family Services will continue to serve, support and love others.

www.bithiahsfamilyservices.org

SPEAKER BIOS



Jaymi Matranga MSW

Jaymi is a wife, mom, and grandma through kinship, foster care and adoption. She is a social worker and uses her experience as a former foster youth to come alongside families in crisis.



Richard Gierman

Richard is professional photographer, christian and queer. He is a former foster youth and advocate for current foster youth in the LGBTQIA community. He leads support groups for foster kids and foster teens at Bithiah's Family Services.



Melissa Guida-Richards

Melissa is an author, podcast host, late-discovery adoptee and mom.

She advocates for adoptees by elevating their voices on her podcast and educating adoptive parents.



Sally Kim

Sally is a wife and mom through kinship care and birth. She is a former kinship youth herself and has a heart for all vulnerable populations.



Dr. Lucia Lopez Plunkett

Dr. Lucia has been a licensed clinical Psychologist for over 20 years. She works with children and families at her California private practice. She uses relationally and culturally appropriate based approaches to develop strong connections and provide insight to heal relationships.



Jeena Wilder

Jeena is a wife and mom through birth and kinship adoption. She uses her platform as a social media influencer to advocate for ethical transracial adoption.



Michelle Thompson

Michelle is a wife and mom through birth, foster care, and adoption. She is a trauma informed credentialed educator with experience in the classroom and residential treatment centers. Michelle and her husband founded Bithiah's Family Services almost 10 years ago and she serves as the Chief Executive Director.



Kanisha Tillman

Kanisha is the owner of Tutus and Tennis Shoes Hair Care. She empowers non-black foster and adoptive moms to learn black hair care with trainings, ideas, products and inspiration.



Dyanna Sousa

Dyanna is a wife and mom through foster care, adoption, and birth. She is a San Diego Court Appointed Special Advocate (CASA) for teen moms in the foster care system and the San Diego Program Director for Bithiah's Family Services



Grace Favatella

Grace is a wife, mom and trauma informed educator. She has experience in a home school setting and residential treatment centers. Grace is the Los Angeles Program Director for Bithiah's Family Services.



RESOURCES

*while this is not a complete list, it is certainly some of our faves!

books

- The Whole Brain Child
- The Connected Parent
- The Connected Child
- The Out-of-Sync Child
- Parenting from the Inside Out
- The Middle Mom
- Trying Differently Rather Than Harder
- The Body Keeps the Score
- The Primal Wound
- Three Little Words
- Wounded Children Healing Homes
- The Deepest Well

podcasts

- Real Mom
- Adoption Hacks
- Mama Bear
- FASD Success Show
- The Adoptee Next Door
- The Adoption Connection
- Adoptee Thoughts

books for kids

- Maybe Days- A Book for Children in Foster Care
- Kids Need to be Safe-A Book for Children in Foster Care
- Families are Different
- A Day or Forever, I'll Love You the Same
- Families Change: A Book for Children Experiencing Termination of Parental Rights
- A Mother for Choco

Trainings and Support Groups offered by Bithiah's Family Services

- Explosive Behaviors- De-escalation strategies that actually work
- Emotional Regulation for Tweens and Teens
- Parenting the Neurodiverse Child
- 2SLGBTQIA Foster Youth Support Group
- Foster, Kinship, and Adoption Support Group
- The Bridge- Academic Support in Reading and Math
- Free virtual therapy sessions with Azusa Pacific Clinicians

*all trainings, support groups and services are offered at both our LA and SD locations!

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NOTES

A decorative watercolor splash in shades of light orange, pink, and grey, centered at the top of the page.

NOTES



THANK YOU

TO OUR SPONSORS!

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- TOGETHER WE RISE
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- GRANDMA'S TREATS
- FRIENDS CHURCH



We are so thankful for the individual
sponsors who gifted tickets to our
scholarship fund.



BITHIAH'S

Family Services

BITHIAH'S HOUSE

FINANCIAL STATEMENTS

DECEMBER 31, 2018

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Guzman & Gray

Certified Public Accountants

4510 East Pacific Coast Highway, Suite 270
Long Beach, California 90804

(562) 498-0997 Fax: (562) 597-7359

Mark Gray, CPA
Patrick S. Guzman, CPA

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Bithiah's House

Report on Financial Statements

We have audited the accompanying financial statements of Bithiah's House (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

INDEPENDENT AUDITORS' REPORT (Continued)

Auditors' Responsibility (Continued)

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bithiah's House as of December 31, 2018, 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.



GUZMAN & GRAY
Long Beach, CA
June 28, 2019

BITHIAH'S HOUSE
STATEMENTS OF FINANCIAL POSITION

AS OF DECEMBER 31, 2018

ASSETS		Totals
		2018
CURRENT ASSETS		
Cash	\$	24,678
Accounts receivable		62,874
Prepaid expenses		5,925
TOTAL CURRENT ASSETS		93,477
PROPERTY AND EQUIPMENT, Net		6,002
TOTAL ASSETS	\$	99,479
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$	413
Notes payable, current portion		20,680
Accrued payroll and taxes		11,926
Accrued vacation		1,142
TOTAL CURRENT LIABILITIES	\$	34,161
LONG TERM LIABILITIES		
Notes payable, noncurrent portion		22,803
TOTAL LIABILITIES		56,964
NET ASSETS		
Unrestricted		42,515
TOTAL LIABILITIES AND NET ASSETS	\$	99,479

See independent auditors' report and notes to the financial statements

BITHIAH'S HOUSE
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>2018</u>
REVENUE AND SUPPORT	
Contributions	\$ 64,220
Government Contract	697,865
Interest income	6
Other	<u>2,889</u>
TOTAL REVENUE AND SUPPORT	<u>764,980</u>
EXPENSES	
Program services	700,502
Supporting Services:	
Management and general	48,880
Fundraising	<u> </u>
TOTAL EXPENSES	<u>749,382</u>
CHANGE IN NET ASSETS	15,598
NET ASSETS, BEGINNING OF YEAR	<u>26,917</u>
NET ASSETS, END OF YEAR	<u><u>\$ 42,515</u></u>

See independent auditors' report and notes to the financial statements

BITHIAH'S HOUSE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Program Services	Supporting Services			Totals
		Management	Fundraising	Total	2018
EXPENSES					
Salaries and wages	\$ 473,457	\$ 24,919	\$ -	\$ 24,919	\$ 498,376
Insurance	54,694			-	54,694
Program supplies	36,243				36,243
Professional fees		5,089		5,089	5,089
Payroll taxes	44,901	2,363		2,363	47,264
Employee training		2,273		2,273	2,273
Depreciation	3,264	363		363	3,627
Utilities	36,397				36,397
Repairs and maintenance	23,177				23,177
Advertising	630				630
Bank and merchant fees		2,183		2,183	2,183
Telephone	2,669	297		297	2,966
Miscellaneous	6,047				6,047
Supplies	16,229	854		854	17,083
Equipment		2,909		2,909	2,909
Dues and subscriptions		1,412		1,412	1,412
Travel, mileage, and parking	2,794				2,794
Postage & shipping		329		329	329
Interest		5,889		5,889	5,889
TOTAL EXPENSES	<u>\$ 700,502</u>	<u>\$ 48,880</u>	<u>\$ -</u>	<u>\$ 48,880</u>	<u>\$ 749,382</u>

See independent auditors' report and notes to the financial statements

BITHIAH'S HOUSE
STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2018

	<u>Totals</u>
	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 15,598
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation	3,627
(Increase) decrease in assets	
Accounts receivable	(7,739)
Other Assets	2,414
Prepaid expenses	(1,308)
Increase (decrease) in liabilities	
Accounts payable	-
Accrued payroll and benefits	3,911
Notes Payable	(52,591)
Net cash from operating activities	<u>(36,089)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of fixed assets	<u>(318)</u>
Net flows used in investing activities	<u>(318)</u>
NET INCREASE (DECREASE) IN CASH	(36,407)
CASH, BEGINNING OF YEAR	<u>61,085</u>
CASH, END OF YEAR	<u><u>\$ 24,678</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
INTEREST PAID	<u><u>\$ 5,889</u></u>
INCOME TAXES PAID	<u><u>NONE</u></u>

See independent auditors' report and notes to the financial statements

BITHIAH'S HOUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 – ORGANIZATION

Bithiah's House (or the "Organization") was founded in 2015 and is a short-term residential therapeutic program for infants and toddlers in the foster care system. We specialize in medically-fragile cases and strive to offer a loving home-like environment for each child who comes through our doors. We offer specific care plans and therapeutic services for babies and toddlers ages 0-4. Bithiah's House is an official 501(c)(3) nonprofit with the mission to provide safe, temporary housing and treatment for babies with the goal of transitioning to a family.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

New Accounting Pronouncements Implemented this Year

In August 18, 2016, FASB issued ASU 2016-14, Not-for-profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented

Financial Statement Presentation

The accompanying financial statements of the Organization are prepared on the accrual basis of accounting in accordance with accounting principles accepted in the United States of America. Net assets and revenue, gains, and losses are classified based on donor-imposed restrictions. Accordingly, net assets are classified and reported as:

Without Donor Restrictions – Those resources not subject to donor-imposed restrictions. The board of directors has discretionary control over these resources. Designated amounts represent those net assets that the board has set aside for a particular purpose.

With Donor Restrictions – Those resources subject to donor imposed restrictions that will be satisfied by action of the Organization or by the passage of time.

The Organization has elected to present contributions with donor restrictions that are fulfilled in the same period within the net assets without donor restrictions class.

Cash and Cash Equivalents

Bithiah's House has defined cash and cash equivalents as cash held in checking and money market accounts and certificates of deposit with original maturities of less than 90 days.

BITHIAH'S HOUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

Property and equipment are recorded at cost if purchased or at fair market value at the date of donation if donated. Depreciation is computed on the straight-line basis over the estimated useful life of the related asset. Maintenance and repair costs are charged to expense as incurred.

Income Taxes

The Organization is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code ("IRC") and Section 23701(d) of the California Tax Code. Contributions to the Organization are deductible for tax purposes under Section 170(c)(2) of the IRC. The Organization is not a private foundation.

The Organization evaluates uncertain tax positions whereby the effect of the uncertainty would be recorded if the tax positions will, more likely than not, be sustained upon examination. As of December 31, 2018, management does not believe the Organization has any uncertain tax positions requiring accrual or disclosure. The Organization is subject to potential income tax audits on open tax years by any taxing jurisdiction in which it operates. The statute of limitations for federal and California state purposes is generally three and four years, respectively.

Recently Issued Accounting Pronouncements

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842) (ASU 2016-02). The guidance in this ASU supersedes the leasing guidance in Topic 840, Leases. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. The new standard is effective for fiscal years beginning after December 15, 2019, including interim periods within those fiscal years. The Organization is currently evaluating the impact of the adoption of the new standard on the financial statements.

Expense Allocation

The cost of providing various programs and other activities has been summarized on a functional basis in the statement of activities and the schedule of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Use of 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 disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual events and results could differ from those assumptions and estimates.

Subsequent Events

Management has evaluated subsequent events through June 28, 2019, the date which the financial statements were available for issue. No events or transactions have occurred during this period that appear to require recognition or disclosure in the financial statements.

BITHIAH'S HOUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 3 – PROPERTY AND EQUIPMENT, net

Property and equipment consist of the following:

Vehicles	\$ 11,800
Furniture and Equipment	<u>319</u>
	12,119
Less: Accumulated Depreciation	<u>(6,117)</u>
	<u>\$ 6,002</u>

The depreciation expense for the year ended December 31, 2018 was \$3,627.

NOTE 4 - LONG TERM DEBT

The Organization maintains the following long term debt:

During 2017, Keith and Michelle Thompson made 4 personal loans to the Organization worth a total of \$43,000. Each unsecured loan has an interest rate of 7.75%. The Organization will make 60 monthly payments of \$808 in order to satisfy all debts.

Keith and Michelle Thompson made a \$40,000 personal loan to the Organization in March 2017. The unsecured loan has an interest rate of 7.75% and 60 monthly payments of \$808.

Rex and Nanci White made a \$40,000 personal loan to the Organization in November 2017. The unsecured loan has an interest rate of 7.75% and 48 monthly payments of \$971. Rex and Nanci White forgave \$10,000 and \$17,000 of the principle in December of 2017 and December of 2018 respectively.

Maturities of notes payable for each of the next five years and in the aggregate are as follows:

<u>Years Ending December 31,</u>	
2019	\$ 20,680
2020	14,016
2021	<u>8,787</u>
Total	<u>\$ 43,483</u>

BITHIAH'S HOUSE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 5 – LIQUIDITY AND AVAILABILITY

The Organization maintains and manages adequate operating funds per policies set by the board of directors.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash	\$ 24,678
Less cash held with restrictions	<u>0</u>
Total	<u><u>\$ 24,678</u></u>

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**2023**Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.**Open to Public Inspection**

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C BITHIAH'S FAMILY SERVICES 12345 N MOUNTAIN AVE SUITE N #208 CHINO, CA 91710	D Employer identification number 47-3251661 E Telephone number 909-631-8677 G Gross receipts \$ 629,680.
F Name and address of principal officer: KEITH THOMPSON SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number
J Website: WWW.BITHIAHSFAMILYSERVICES.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 2015	M State of legal domicile: CA

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: BITHIAH'S FAMILY SERVICES PROVIDE SUPPORTIVE SERVICES INCLUDING TRAININGS TO EDUCATORS, FOSTER, ADOPTIVE, KINSHIP AND BIRTH FAMILIES. TRAUMA INFORMED RETREAT AND CONFERENCE FOR FOSTER, ADOPTIVE AND KINSHIP MOMS. SUPPORT GROUPS FOR FOSTER, ADOPTIVE AND KINSHIP PARENTS.	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	7
	4	Number of independent voting members of the governing body (Part VI, line 1b)	5
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	21
	6	Total number of volunteers (estimate if necessary)	25
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	217,184.
	9	Program service revenue (Part VIII, line 2g)	345,790.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	282,955.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	408.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	935.
	12		217,592.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13,995.
	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)	30,035.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	b	Total fundraising expenses (Part IX, column (D), line 25)	7,615.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	144,623.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	231,867.
	18		174,658.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	42,934.
	20	Total assets (Part X, line 16)	-73,695.
	21	Total liabilities (Part X, line 26)	99,514.
	22	Net assets or fund balances. Subtract line 21 from line 20	25,819.

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 MICHELLE THOMPSON	Date	EXECUTIVE DIR.		
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name SAM SALTY	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P03201443
	Firm's name GUZMANGRAY	Firm's EIN 93-3705160			
	Firm's address 4510 E. PACIFIC COAST HIGHWAY, STE 270 LONG BEACH, CA 90804	Phone no. (562) 498-0997			
	May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

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

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 \$ 667,345. including grants of \$) (Revenue \$ 282,955.)

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 667,345.

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 Revenue Procedure 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? <i>If "Yes," complete Schedule I, Parts I and III.</i>	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? <i>If "Yes," complete Schedule J.</i>		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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? <i>If "Yes," complete Schedule L, Part I.</i>		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? <i>If "Yes," complete Schedule L, Part I.</i>		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? <i>If "Yes," complete Schedule L, Part II.</i>		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? <i>If "Yes," complete Schedule L, Part III.</i>		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? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M.</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		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? <i>If "Yes," complete Schedule R, Part I.</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		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? <i>If "Yes," complete Schedule R, Part VI.</i>		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.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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.		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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 21		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b		X
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? 15		X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If "Yes," complete Form 6069.		

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 7		
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 5		
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? SEE SCHEDULE O	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. SEE SCHEDULE O		
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. **SEE SCHEDULE O**

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

TREASURER 12345 N MOUNTAIN AVE SUITE N #208 CHINO CA 91710 909-631-8677

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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, box 6 of 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 dotted 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	Officer	Key employee	Highest compensated employee	Former			
(1) MICHELLE THOMPSON EXECUTIVE DIR.	10 0		X				76,154.	0.	0.
(2) JEFF HORVATH TREASURER	1 0	X	X				0.	0.	0.
(3) BETSY CASTANELLOS SECRETARY	5 0	X	X				0.	0.	0.
(4) KEITH THOMPSON PRESIDENT	10 0	X	X				0.	0.	0.
(5) REX WHITE DIRECTOR	1 0	X					0.	0.	0.
(6) DJ JOHNSON VICE PRESIDENT	1 0	X					0.	0.	0.
(7) MANISHA BRAITHWAITE DIRECTOR	5 0	X					0.	0.	0.
(8) DYANNA SOUSA DIRECTOR	15 0	X					0.	0.	0.
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									

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 dotted 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			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									

1b Subtotal 76,154. 0. 0.

c Total from continuation sheets to Part VII, Section A 0. 0. 0.

d Total (add lines 1b and 1c) 76,154. 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 0

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.*

	Yes	No
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

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

Part VIII Statement of RevenueCheck 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				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	345,790.			
	g	Noncash contributions included in lines 1a-1f	1g				
	h Total. Add lines 1a-1f			345,790.			
Program Service Revenue	2a HOUSING		Business Code	900099	282,955.	282,955.	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g Total. Add lines 2a-2f			282,955.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d Net rental income or (loss)						
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d Net gain or (loss)						
	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	11a MISC INCOME		Business Code		935.	935.	
	b						
	c						
	d	All other revenue					
	e Total. Add lines 11a-11d			935.			
12 Total revenue. See instructions			629,680.	283,890.	0.	0.	

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.	13,995.	13,995.		
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.	76,154.	53,308.	15,231.	7,615.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	346,021.	340,043.	5,978.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.				
10 Payroll taxes.	35,338.	34,223.	1,115.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	4,600.	4,140.	460.	
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.	2,385.	2,147.	238.	
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.	69,295.	69,295.		
17 Travel.	6,343.	5,709.	634.	
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.				
23 Insurance.	39,830.	37,123.	2,707.	
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 CONTRACT SERVICES	31,552.	31,002.	550.	
b PROGRAM EXPENSES	26,632.	26,632.		
c SUPPLIES	24,259.	24,222.	37.	
d INTERNSHIPS	4,320.	4,320.		
e All other expenses.	22,651.	21,186.	1,465.	
25 Total functional expenses. Add lines 1 through 24e.	703,375.	667,345.	28,415.	7,615.
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck 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	20,554.	1	13,323.
	2 Savings and temporary cash investments	78,960.	2	12,496.
	3 Pledges and grants receivable, net		3	
	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		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b		10c
	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		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	99,514.	16	25,819.	
Liabilities	17 Accounts payable and accrued expenses		17	
	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		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		25	
	26 Total liabilities. Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>			
	27 Net assets without donor restrictions	99,514.	27	25,819.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>			
	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	99,514.	32	25,819.
	33 Total liabilities and net assets/fund balances	99,514.	33	25,819.

Part XI Reconciliation of Net AssetsCheck 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	629,680.
2	Total expenses (must equal Part IX, column (A), line 25)	2	703,375.
3	Revenue less expenses. Subtract line 2 from line 1	3	-73,695.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	99,514.
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	25,819.

Part XII Financial Statements and ReportingCheck 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: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> 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. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	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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TEEA0112L 08/23/23

Form 990 (2023)

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

2023

**Open to Public
Inspection**

Name of the organization

BITHIAH'S FAMILY SERVICES

Employer identification number

47-3251661

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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	516,343.	13,823.	100,985.	217,184.	345,790.	1,194,125.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	516,343.	13,823.	100,985.	217,184.	345,790.	1,194,125.
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).						12,142.
6 Public support. Subtract line 5 from line 4.						1,181,983.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4.	516,343.	13,823.	100,985.	217,184.	345,790.	1,194,125.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.		1.	1.			2.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI	842.	1,259.	6,826.	408.	935.	10,270.
11 Total support. Add lines 7 through 10.						1,204,397.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
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 .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)).	14	98.14 %
15 Public support percentage from 2022 Schedule A, Part II, line 14.	15	98.16 %

16a 33-1/3% support test—2023. 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—2022. 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—2023. 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—2022. 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2023. 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—2022.** 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 on line 12 of 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.		
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).		
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.		
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.		
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.		
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.		
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.		
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.		
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).		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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 .		
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).		
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).		
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 .		
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 .		
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 .		
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.		
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.)		

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?		
b A family member of a person described on line 11a above?		
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 .		

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.		
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.		

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).		

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?		
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).		
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.		

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).

2 Activities Test. **Answer lines 2a and 2b below.**

	Yes	No
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.		
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.		

3 Parent of Supported Organizations. **Answer lines 3a and 3b below.**

	Yes	No
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 .		
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.		

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	<input type="checkbox"/> 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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Schedule A (Form 990) 2023

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 – <i>provide details in Part VI</i>)	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 2023 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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required – <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

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Schedule A (Form 990) 2023

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.)

PART II, LINE 10 - OTHER INCOME

NATURE AND SOURCE	2023	2022	2021	2020	2019
RETREAT REVENUE	\$ 935.	\$ 408.	\$ 6,826.	\$ 1,259.	\$ 842.
TOTAL	<u>\$ 935.</u>	<u>\$ 408.</u>	<u>\$ 6,826.</u>	<u>\$ 1,259.</u>	<u>\$ 842.</u>

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

2023

**Open to Public
Inspection**

Name of the organization

BITHIAH'S FAMILY SERVICES

Employer identification number

47-3251661

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
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0
- 3 Enter total number of other organizations listed in the line 1 table 0

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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 INTERNSHIP PROGRAM	2	13,995.		CASH	
2					
3					
4					
5					
6					
7					

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

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2023

**Open to Public
Inspection**

BITHIAH'S FAMILY SERVICES

Employer identification number

47-3251661

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

BITHIAH'S FAMILY SERVICES PROVIDE SUPPORTIVE SERVICES INCLUDING TRAININGS TO EDUCATORS, FOSTER, ADOPTIVE, KINSHIP AND BIRTH FAMILIES. TRAUMA INFORMED RETREAT AND CONFERENCE FOR FOSTER, ADOPTIVE AND KINSHIP MOMS. SUPPORT GROUPS FOR FOSTER, ADOPTIVE AND KINSHIP PARENTS.

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

TRAININGS. SUPPORT GROUPS & EVENTS: PROVIDE SUPPORTIVE SERVICES INCLUDING TRAININGS TO EDUCATORS, FOSTER, ADOPTIVE, KINSHIP AND BIRTH FAMILIES. TRAUMA INFORMED RETREAT AND CONFERENCE FOR FOSTER, ADOPTIVE AND KINSHIP MOMS. SUPPORT GROUPS FOR FOSTER, ADOPTIVE AND KINSHIP PARENTS.

CRISIS HOUSING PROGRAM: OFFERS 2 SEPARATE HOUSING PROGRAMS TO SERVE UNHOUSED TRANSITIONAL AGED YOUTH (TAY) IN THE POMONA AREA. THE TAY HOUSING PROGRAM OFFERS STABLE AND SAFE HOUSING WITH A TRAUMA INFORMED APPROACH TO SUPPORT THE TRANSITION INTO A HEALTHY AND INDEPENDENT ADULTHOOD. THE MATERNITY HOUSE FOCUSES ON SUPPORTING PREGNANT AND PARENTING YOUNG WOMEN AGES 18-24 AND THEIR CHILD UNDER 2. THIS PROGRAM OFFERS PARENTING SUPPORT, CLASSES, AND MENTORSHIP WHILE ENCOURAGING CONNECTED PARENTING AND HEALTH ATTACHMENT. BOTH HOUSING PROGRAMS PROVIDE EMPLOYMENT SERVICES, INDIVIDUALIZED CASE MANAGEMENT, AND IN-HOUSE MENTAL HEALTH SERVICES.

FORM 990, PART VI, LINE 2 - BUSINESS OR FAMILY RELATIONSHIP OF OFFICERS, DIRECTORS, ETC.

REX WHITE IS THE FATHER OF MICHELLE THOMPSON AND FATHER-IN-LAW OF KEITH THOMPSON
KEITH THOMPSON IS MARRIED TO MICHELLE THOMPSON

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

990 IS REVIEWED BY THE BOARD PRESIDENT BEFORE IT IS FILED

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

NO OTHER DOCUMENTS AVAILABLE TO THE PUBLIC.

BITHIAH'S FAMILY SERVICES

47-3251661

FORM 990, PART III, LINE 4E
PROGRAM SERVICES TOTALS

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	667,345.	667,345.	PART IX, LINE 25, COL. B
GRANTS	0.	13,995.	PART IX, LINES 1-3, COL. B
REVENUE	282,955.	282,955.	PART VIII, LINE 2, COL. A

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BANK & MERCHANT FEES	393.	374.	19.	
INFORMATION TECHNOLOGY	1,694.	1,525.	169.	
LICENSE & FEES	1,235.	1,210.	25.	
ONBOARDING	403.	363.	40.	
PAYROLL FEES	2,407.	2,166.	241.	
POSTAGE AND SHIPPING	299.	269.	30.	
REIMBURSABLE EXPENSES	2,046.	1,841.	205.	
REPAIRS & MAINTENANCE	2,914.	2,914.		
TRAINING	2,926.	2,633.	293.	
UNIFORMS	3,137.	2,823.	314.	
UTILITIES	3,903.	3,903.		
WEBSITE	1,294.	1,165.	129.	
TOTAL	\$ 22,651.	\$ 21,186.	\$ 1,465.	\$ 0.



Letter of Authorization

June 25, 2024

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

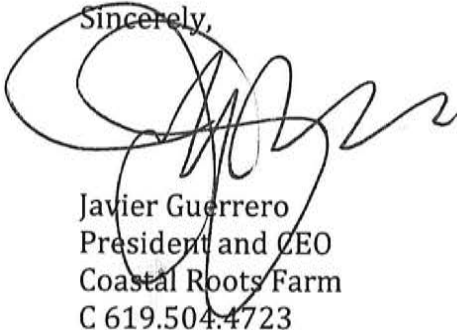
To Whom It May Concern:

On behalf of the community we serve, our dedicated staff, and the Board of Directors, Coastal Roots Farm is grateful for the opportunity to request support for The Environmental STEM and Nutrition Education Program for San Marcos Students from San Marcos Community Foundation.

I officially authorize Coastal Roots Farm to submit this grant application for support.

Please reach out with any questions or concerns.

Sincerely,



Javier Guerrero
President and CEO
Coastal Roots Farm
C 619.504.4723

Title	<div>Coastal Roots Farm-The Environmental STEM and Nutrition Education Program for San Marcos Students</div> <div>by Christine Spencer in San Marcos Community Foundation</div> <div>on behalf of COASTAL ROOTS FARM</div> <div>441 Saxony Road</div> <div>Encinitas, California 92024</div> <div>California</div> <div>United States</div> <div>619-300-2028</div> <div>christine@coastalrootsfarm.org</div>	<div>06/28/2024</div> <div>id. 46875285</div>
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Original Submission

06/28/2024

Score	n/a
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General Project Information

Please enter your organization's name and project name.	Coastal Roots Farm-The Environmental STEM and Nutrition Education Program for San Marcos Students
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
Project Name	The Environmental STEM and Nutrition Education Program for San Marcos Students
Project Start Date	9/2/2024
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	6/1/2025
Total Number of People Served by this Project	300.0

Total Number of People Served by this Project in San Marcos Only	300.0
Grant Amount Requested	10000.0
Organization Details	
Organization Name	Coastal Roots Farm
Organization Street Address	441 Saxony Road
Organization City	Encinitas
Organization State	CA
Organization Zip Code	92024
Organization Website	https://coastalrootsfarm.org/
Organization's EIN	47-1570910 200 COASTAL ROOTS FARM 915ad048-f53a-4405-a67f-50388e18b820 441 Saxony Rd Encinitas CA 92024 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2022-12-12T00:00:00 2023-01-23T00:00:00 501(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) 2022-12-12T00:00:00 2015 12
Contact Information	
Contact First Name	Christine
Contact Last Name	Spencer
Contact Title	Director of Grants and Impact

Contact Phone	+16193002028
Contact Email	christine@coastalrootsfarm.org
Project Details	
Briefly describe your request for funds.	<p>Coastal Roots Farm respectfully requests \$10,000 from the San Marcos Community Foundation to support the Environmental STEM and Nutrition Education Program for students attending San Marcos schools. The Farm has established a wonderful partnership with the San Marcos Unified School District to provide STEM education at no cost to the schools. Students are provided scholarships and free bus transportation for youth attending schools located in San Marcos. The funds will support the scholarships and bus transportation for the students, as well as the salaries of education staff at the Farm for the 2024-2025 school year.</p> <p>Utilizing its 18-acre outdoor “classroom,” the Farm practices a “hands-on, minds-on,” innovative, and youthful approach to learning outdoors. Coastal Roots Farm provides students with unique opportunities to gain a deep, real-world understanding of important scientific topics through nature-based play and learning. Many have never been to a farm before, witnessed firsthand how vegetables grow, or tasted a freshly picked fruit. The Farm not only provides physical space for conservation and urban agricultural preservation, but it is also a platform to learn how to take action to address pressing climate and food system issues.</p>
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	<p>Research shows that experiential outdoor learning promotes social development, encourages healthy lifestyle choices, positively impacts academic performance, and contributes to the emotional and physical well-being of students. Getting youth outdoors matters and helps students thrive, but nature-based educational opportunities are not equally available for youth from low-income communities. Historic inequities in access to safe outdoor spaces like community gardens and outdoor enrichment opportunities exacerbate academic achievement gaps as well as physical and social development disparities for low-income youth.</p> <p>At the Farm, children become environmental scientists for the day, interact with soil, plants, animals, insects, and trees, and engage all their senses to better understand the natural world around them. Students harvest, prepare, and taste fresh, organically grown produce, witnessing first-hand the truly unique experience of “soil to fork” which can foster a life-long interest in food and healthy habits. Youth learn about where food comes from, why this matters, and how their eating choices can impact their health and the world.</p> <p>We anticipate serving more than 300 students from schools in the San Marcos Unified School District. These visits will be held throughout the academic school year and follow a curriculum that meets NGSS standards.</p>

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 Environmental STEM and Nutrition Education Program for San Marcos Students](#) collaborates with San Marcos Unified School District and other San Marcos school groups for students to visit the Farm.

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 Farm received \$5,000 from the San Marcos Community Foundation to fund the partnership with San Marcos Promise in the 2021-2022 academic year and 312 students were reached with the Program.

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.

[Coastal Roots Farm is a nonprofit community farm and education center where we practice organic farming, share our harvest with those who lack access, deliver unique farm-based education, and foster inclusive spaces for people of all ages and backgrounds to come together to engage in ways that catalyze a healthier, more vibrant community and a more sustainable future for the region.](#) The Farm is located in Encinitas, California on land we recognize as traditional to the Kumeyaay and Luiseño peoples. The Farm manages 18 acres of organic farmland, harvested its first crop in 2014, and became a 501(c)(3) nonprofit in 2015.

The Farm strives to:

- Reduce food insecurity in San Diego County by ensuring equitable access to fresh, organic, nutrient-dense foods, regardless of ability to pay.
- Provide a platform for equitable, farm-based environmental education.
- Serve as a model for sustainable farming, build a local food system, and engage in meaningful food justice efforts.
- Catalyze a healthier, more vibrant, and welcoming community by creating inclusive access points for people of all ages, backgrounds, and cultures to come together to connect with their community, their food, and the land.

The Farm's key impact initiatives reach 55,000+ community members

annually, and include:

- **Regenerative Agriculture and Organic Food Production:** The Farm utilizes regenerative agricultural practices to sustainably grow organic nutrient-dense fruits, vegetables, herbs, and eggs, while actively working to restore soil health and fertility, sequester carbon, conserve water, improve watersheds, eliminate synthetic pesticides, enhance ecosystems, and increase biodiversity. This approach to farming is a meaningful contribution in the fight against climate change.
- **Organic Food Access Program:** The Farm's comprehensive food access initiatives ensure at-risk and low-income communities have equitable and dignified access to fresh, healthy food regardless of their ability to pay. Each year, the Farm grows more than 80,000 pounds of food for more than 40,000 (duplicated) community members, particularly low-income, food-insecure, and underserved BIPOC communities.
- **Environmental STEM, Nutrition & Workforce Development Programs:** Each year, the Farm provides 10,200+ (duplicated) San Diego County youth with barrier-free, outdoor environmental science, nutrition, and career pathway experiences, including 50%+ underserved, low-income, and BIPOC students on scholarships and bus transportation for School and Group Visits, After School on the Farm, and Farm Camps.
- **Jewish Life:** The Farm's multigenerational community programming brings people of all ages and backgrounds together. Each year, the Farm engages more than 5,000 (duplicated) individuals through accessible and inclusive multigenerational and multicultural programs, including events, volunteering, workshops, and more.

Since its inception, Coastal Roots Farm has:

- Sustainably cared for 18 acres of organic farmland utilizing regenerative agricultural practices that help restore soil health, sequester carbon, conserve water, eliminate synthetic pesticides, enhance ecosystems, and increase biodiversity.
- Diverted 6.37 million pounds of food and green waste from the landfill through composting and turned it into rich, biodiverse soil.
- Grown and distributed more than 499,000 pounds of food for 359,150+ individuals, of which, 72%+ has been donated to 230,000+ individuals.
- Offered farm-based educational programs that have reached 33,570+ Pre-K through college-age youth and provided them with barrier-free, outdoor environmental STEM, nutrition, and workforce development experiences, including 15,400+ low-income and underserved students on scholarships.
- Engaged 56,700+ community members of all ages in multigenerational and multicultural programming, including community events, Jewish agricultural festivals, workshops, volunteering, tours, and more.

Recent testimonials from people participating in programs offered at the Farm include:

- “Many students in our school community do not have the opportunity to visit places outside of their living environment. The field trip gives them a chance to see and explore more about the world and to think critically about how they can impact the community and society with their actions.” – San Marcos Teacher
- “Help the planet grow more plants and make more food so everyone can live happily. That's my plan to take care of nature and the planet and the people on the planet.” – Student
- “I appreciate that they get a chance to learn more about how produce is grown and other values that your farm champions while still getting a chance to play and do some arts.” -Summer Camp Parent
- “I would go hungry without you! I can't say enough good things about you!” – Farm Stand Beneficiary
- “The students explored the different soils, mulch and compost through hands-on activities. They were able to pick vegetables off of the vine and eat it, which was a new experience for our students.” – San Marcos Teacher
- “It helps me economically and above all calms down our hunger.” – Vista Community Clinic Beneficiary
- “It helps me by cooking a fresh meal for my family and helps me keep a healthy lifestyle.” – San Diego American Indian Health Center Beneficiary

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

Please upload the annual operating budget for your organization.

[FY2024_Coastal_Roots_Farm_Organizational_Budget.pdf](#)

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

[2023_Audited_Financial_Statement._Coastal_Roots_Farm.pdf](#)

Please attach the first two pages of your Federal 990.

[2022_990_Public_Disclosure_First_Two_Pages-_Coastal_Roots_Farm.pdf](#)

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

[Coastal_Roots_Farm._CEO_Approval_Letter._San_Marcos_Community_Foundation.pdf](#)

Funding

Budget Worksheet

[San Marcos Community Foundation - Budget Worksheet.xlsx](#)

Project Budget Total 19810.0

Is this a Challenge or No
Matching Grant?

Could this be a No
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 education program for San Marcos students is a portion of the entire budget for the Environmental STEM, Nutrition & Workforce Development Programs, \$847,450, and can run without the entire grant.
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Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.

Item	Cost	Notes (optional)
Scholarships fro San Marcos Students	\$5,880	Farm free of charge.
Bus Transportation	\$1,020	bus transportation.
Supplies	\$1,000	Examples include soil, crafting supplies, culinary supplies, seeds, and activity packets.
Staff Salaries	\$11,810	Salaries for outdoor educators instructing San Marcos students.
Program Repairs and Mainenance	\$100	Maintenance of education spaces for this program
	\$	
Total budget for this PROJECT:	\$19,810	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Patagonia	\$15,000	C
Additional Funding Source 2	Beyster Foundation	\$3,000	C
Additional Funding Source 3	Price Philanthropies	\$20,000	C
Additional Funding Source 4	The JEM Project	\$50,000	C
Additional Funding Source 5	Henry L. Guenther Foundation	\$10,000	C
Additional Funding Source 6	Nordson Corporation	\$25,000	C
Additional Funding Source 7	TEGNA Foundation	\$5,000	P
Additional Funding Source 8	Dalebrook Charitable Fund	\$15,000	P
Additional Funding Source 9	US Bank	\$20,000	C
Additional Funding Source 10	James C. Stewart Foundation	\$ 10,000	P



Coastal Roots Farm FY2024 Operating Organizational Budget

Revenue	FY24 Budget	FY23 Actual
Individual Contributions	\$ 400,000	\$ 329,299
Foundation Contributions	\$ 1,123,484	\$ 1,236,941
Corporate Contributions	\$ 286,000	\$ 180,437
Government Contributions	\$ 212,720	\$ 62,750
In-Kind Support <i>(rent, fundraising gifts)</i>	\$ 649,030	\$ 573,223
Earned Revenue	\$ 640,890	\$ 560,358
End of Year Campaign and Farm Founder Circle Memberships	\$ 402,500	\$ 282,084
TOTAL	\$ 3,714,624	\$ 3,225,092
Expenses		
Employee Compensation and Benefits	\$ 2,566,807	\$ 2,165,473
In-Kind Expenses <i>(rent, fundraising gifts)</i>	\$ 649,030	\$ 561,412
Program Operations	\$ 310,031	\$ 280,139
Program Bus Reimbursements	\$ 34,800	\$ 32,051
Program Supplies	\$ 83,585	\$ 93,020
Program Repairs and Maintenance	\$ 20,676	\$ 26,993
Marketing & Reporting	\$ 7,360	\$ 25,248
Depreciation	\$ 48,096	\$ 47,068
Total Expenses	\$ 3,720,384	\$ 3,231,404
Net Other Income	\$ 6,000	\$ 8,610
Net Income	\$ 240	\$ 2,298

2022

990

PUBLIC

DISCLOSURE

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

A For the **2022** calendar year, or tax year beginning **OCT 1, 2022** and ending **SEP 30, 2023**

B Check if applicable:	C Name of organization <div style="border: 1px solid black; padding: 2px;">COASTAL ROOTS FARM</div> <div style="border: 1px solid black; padding: 2px;">Doing business as</div> <div style="border: 1px solid black; padding: 2px;">Number and street (or P.O. box if mail is not delivered to street address) Room/suite <div style="border: 1px solid black; padding: 2px;">441 SAXONY RD</div> </div> <div style="border: 1px solid black; padding: 2px;">City or town, state or province, country, and ZIP or foreign postal code <div style="border: 1px solid black; padding: 2px;">ENCINITAS, CA 92024</div> </div>	D Employer identification number <div style="border: 1px solid black; padding: 2px;">47-1570910</div>
Address change Name change Initial return Final return/terminated Amended return Application pending	F Name and address of principal officer: CHARLENE SEIDLE <div style="border: 1px solid black; padding: 2px;">SAME AS C ABOVE</div>	E Telephone number <div style="border: 1px solid black; padding: 2px;">760-479-6505</div>
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527		G Gross receipts \$ <div style="border: 1px solid black; padding: 2px;">2,843,281.</div>
J Website: HTTPS://COASTALROOTSFARM.ORG/		H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions H(c) Group exemption number
K Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other		L Year of formation: 2014 M State of legal domicile: CA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: CULTIVATES HEALTHY COMMUNITIES INTEGRATING AGRICULTURE, FOOD JUSTICE, AND JEWISH WISDOM.		
2	Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	63
6	Total number of volunteers (estimate if necessary)	6	818
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
8	Contributions and grants (Part VIII, line 1h)	8	1,874,495.
9	Program service revenue (Part VIII, line 2g)	9	2,105,745.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10	663,581.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11	720,911.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12	<5,622.>
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	14	5,318.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15	2,532,454.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	16a	2,841,291.
b	Total fundraising expenses (Part IX, column (D), line 25)	b	145,345.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17	162,856.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	18	0.
19	Revenue less expenses. Subtract line 18 from line 12	19	1,823,064.
20	Total assets (Part X, line 16)	20	2,165,473.
21	Total liabilities (Part X, line 26)	21	0.
22	Net assets or fund balances. Subtract line 21 from line 20	22	220,125.
23	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	23	420,141.
24	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	24	509,784.
25	Revenue less expenses. Subtract line 18 from line 12	25	2,388,550.
26	Total assets (Part X, line 16)	26	143,904.
27	Total liabilities (Part X, line 26)	27	3,178.
28	Net assets or fund balances. Subtract line 21 from line 20	28	939,732.
29	Total assets (Part X, line 16)	29	959,105.
30	Total liabilities (Part X, line 26)	30	199,776.
31	Net assets or fund balances. Subtract line 21 from line 20	31	739,956.

Part II Signature Block

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

Sign Here	Signature of officer JAVIER GUERRERO, PRESIDENT AND CEO	Date			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	Firm's name ALDRICH CPAS AND ADVISORS, LLP		02/05/24		
	Firm's address 1903 WRIGHT PLACE, #180 CARLSBAD, CA 92008				Firm's EIN
					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 AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

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

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ 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 \$ 1,032,640. including grants of \$ 162,856.) (Revenue \$ 255,436.)

INCREASING ACCESS TO FRESH ORGANIC PRODUCE THROUGH SUSTAINABLE AGRICULTURE: COASTAL ROOTS FARM SEEKS TO CARE FOR ITS COMMUNITY WHILE ALSO BEING GOOD STEWARDS OF ITS LAND AND SOIL. THE FARM MANAGES 17 ACRES OF FARMLAND, CONSISTING OF 2.5 ACRES OF VEGETABLE PRODUCTION FIELDS, AN EDUCATION FARM & GARDEN, A LARGE-SCALE COMPOST OPERATION, TWO CHICKEN FLOCKS OF AROUND 150 BIRDS, AND AN 8.5-ACRE AGROFORESTRY "FOOD FOREST." THE FARM IS ON THE FOREFRONT OF SUSTAINABLE, REGENERATIVE FARMING PRACTICES THAT BUILD HEALTHY SOIL, SEQUESTER CARBON, CONSERVE WATER, AND HELP REDUCE THE IMPACTS OF CLIMATE CHANGE.

4b (Code:) (Expenses \$ 1,156,706. including grants of \$) (Revenue \$ 352,135.)

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

4c (Code:) (Expenses \$ 132,132. including grants of \$) (Revenue \$ 113,340.)

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

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

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

4e Total program service expenses 2,321,478.Form **990** (2022)

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)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? 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? <i>If "Yes," complete Schedule C, Part I</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? <i>If "Yes," complete Schedule C, Part II</i>	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? <i>If "Yes," complete Schedule C, Part III</i>	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? <i>If "Yes," complete Schedule D, Part I</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? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	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? <i>If "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>	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? <i>If "Yes," complete Schedule D, Part VIII</i>	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? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	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? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	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? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	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? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	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? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

Note: All Form 990 filers are required to complete Schedule O

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 11	
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	

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	63
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
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, or any disqualified or other person 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 ☒

Section A. Governing Body and Management

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	7													
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		6												
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.)

	10a	10b	11a	11b	12a	12b	12c	13	14	15a	15b	16a	16b	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.				11b											
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
DENISE NAYLOR - 760-452-8617
441 SAXONY ROAD, ENCINITAS, CA 92024

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	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	62,750.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	2,042,995.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 11,811.				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a FARM CAMPS	Business Code	611620	307,064.	307,064.		
	b FARM STAND INCOME		110000	255,436.	255,436.		
	c COMMUNITY FARM EVENTS		900099	109,140.	109,140.		
	d SCHOOL VISITS/TOURS		900099	45,071.	45,071.		
	e COMPOSTING		900099	4,200.	4,200.		
	f All other program service revenue						
	g Total. Add lines 2a-2f			720,911.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			11,307.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real	(ii) Personal			
b Less: rental expenses ...		6b					
c Rental income or (loss)		6c					
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities	(ii) Other			
b Less: cost or other basis and sales expenses		7b		1,990.			
c Gain or (loss)	7c		<1,990.>				
d Net gain or (loss)			<1,990.>			<1,990.>	
8 a 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							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b		5,318.				
c Net income or (loss) from sales of inventory			0.				
			5,318.			5,318.	
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			2,841,291.	720,911.	0.	14,635.

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	162,856.	162,856.		
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	248,705.	149,223.	62,176.	37,306.
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	1,511,283.	1,282,448.	106,109.	122,726.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	137,944.	111,497.	13,984.	12,463.
9 Other employee benefits	139,431.	112,699.	14,135.	12,597.
10 Payroll taxes	128,110.	103,548.	12,987.	11,575.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	21,900.		21,900.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
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.)	77,316.	55,270.	19,456.	2,590.
12 Advertising and promotion	25,248.	24,724.		524.
13 Office expenses	3,649.	3,447.	184.	18.
14 Information technology	8,622.	4,117.	4,030.	475.
15 Royalties				
16 Occupancy	18,429.	16,178.	2,251.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	12,483.	951.		11,532.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	47,069.	46,184.	885.	
23 Insurance	36,541.	22,621.	11,204.	2,716.
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 SUPPLIES	92,908.	92,361.	0.	547.
b MISCELLANEOUS	86,031.	68,115.	17,462.	454.
c REPAIRS/MAINTENANCE	58,688.	57,735.	930.	23.
d MEALS	13,332.	4,247.	8,817.	268.
e All other expenses	7,568.	3,257.		4,311.
25 Total functional expenses. Add lines 1 through 24e	2,838,113.	2,321,478.	296,510.	220,125.
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 <input type="checkbox"/> 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	703,258.	1	621,908.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	34,434.	4	99,997.
	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	5,554.	9	4,108.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 445,925.		
	b Less: accumulated depreciation	10b 212,833.	10c	233,092.
	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		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	939,732.	16	959,105.	
Liabilities	17 Accounts payable and accrued expenses	199,776.	17	215,971.
	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		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		25	
	26 Total liabilities. Add lines 17 through 25	199,776.	26	215,971.
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		592,502.	27	626,341.
28 Net assets with donor restrictions		147,454.	28	116,793.
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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		739,956.	32	743,134.
33 Total liabilities and net assets/fund balances		939,732.	33	959,105.

Form 990 (2022)

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	2,841,291.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,838,113.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,178.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	739,956.
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	743,134.

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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> 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 <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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: <input checked="" type="checkbox"/> 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	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	

Form 990 (2022)

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

2022

Open to Public
Inspection

Name of the organization

COASTAL ROOTS FARM

Employer identification number

47-1570910

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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1378831.	1540644.	1892579.	1874495.	2105745.	8792294.
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	1378831.	1540644.	1892579.	1874495.	2105745.	8792294.
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)						3945750.
6 Public support. Subtract line 5 from line 4.						4846544.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	1378831.	1540644.	1892579.	1874495.	2105745.	8792294.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		21.	71.	106.	11,307.	11,505.
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						8803799.
12 Gross receipts from related activities, etc. (see instructions)					12	2,420,591.
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 2022 (line 6, column (f), divided by line 11, column (f))	14	55.05 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	51.32 %
16a 33 1/3% support test - 2022. 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		
		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. 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 - 2022. 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 - 2021. 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		

Schedule A (Form 990) 2022

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. 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 - 2021. 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 on line 12 of 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? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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

	Yes	No
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).		
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 (<i>explain in detail in Part VI</i>):			
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).			

Schedule A (Form 990) 2022

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 - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). 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 (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2022 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-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Schedule A (Form 990) 2022

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 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

2022

Name of the organization

COASTAL ROOTS FARM

Employer identification number

47-1570910

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	Employer identification number
COASTAL ROOTS FARM	47-1570910

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
<u>1</u>		\$ 836,516.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>2</u>		\$ 150,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>3</u>		\$ 125,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>4</u>		\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>5</u>		\$ 67,250.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
<u>6</u>		\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
COASTAL ROOTS FARM	47-1570910

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		\$ 49,000.	Person <input checked="checked" type="checkbox"/> 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.)
		\$	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.)
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Employer identification number

47-1570910

Part II

(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
 	 	\$ 	
(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	Employer identification number
COASTAL ROOTS FARM	47-1570910

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
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(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

2022

Open to Public
Inspection

Name of the organization

COASTAL ROOTS FARM

Employer identification number

47-1570910

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 July 25, 2006, 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)?

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 \$

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2022

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:

(i) Unrelated organizations

(ii) Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
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		400,671.	185,626.	215,045.
e Other		45,254.	27,207.	18,047.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				233,092.

Schedule D (Form 990) 2022

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.

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

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 ... ☒

Schedule D (Form 990) 2022

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	3,246,808.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	568,373.
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	568,373.
3	Subtract line 2e from line 1	3	2,678,435.
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	162,856.
c	Add lines 4a and 4b	4c	162,856.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	2,841,291.

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	3,243,630.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	568,373.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	568,373.
3	Subtract line 2e from line 1	3	2,675,257.
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	162,856.
c	Add lines 4a and 4b	4c	162,856.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	2,838,113.

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 FARM FOLLOWS ACCOUNTING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA RELATED TO THE RECOGNITION OF UNCERTAIN TAX POSITIONS.

THE FARM RECOGNIZES ACCRUED INTEREST AND PENALTIES ASSOCIATED WITH UNCERTAIN TAX POSITIONS AS PART OF THE STATEMENT OF ACTIVITIES, WHEN APPLICABLE. MANAGEMENT HAS DETERMINED THAT THE FARM HAS NO UNCERTAIN TAX POSITIONS AT SEPTEMBER 30, 2023 AND 2022 AND THEREFORE NO AMOUNTS HAVE BEEN ACCRUED.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

FARM STAND DISCOUNTS NETTED WITH REVENUE 162,856.

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

2022

Open to Public
Inspection

Name of the organization

COASTAL ROOTS FARM

Employer identification number

47-1570910

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2022

**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

2022

Open to Public
Inspection

Name of the organization

COASTAL ROOTS FARM

Employer identification number

47-1570910

Part I Questions Regarding Compensation

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.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> 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

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?

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.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> 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?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

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?

b Any related organization?

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?

b Any related organization?

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

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

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2022

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.

PART I, LINE 3:

COMPENSATION SURVEY AND STUDIES ARE USED FOR THE EXECUTIVE DIRECTOR

COMPENSATION WITH BOARD APPROVAL.

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

2022

Open to Public
Inspection

Name of the organization

COASTAL ROOTS FARM

Employer identification number
47-1570910

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

SINCE INCEPTION IN 2014, THE FARM HAS TURNED NUTRIENT-DEPLETED LAND INTO A VIBRANT, PRODUCTIVE FARM, GROWN AROUND 480,000 POUNDS OF ORGANIC FRUITS, VEGETABLES, HERBS, AND EGGS, BUILT A BIODIVERSE ECOSYSTEM (94 SPECIES OF BIRDS HAVE BEEN OBSERVED IN THE FOOD FOREST), AND DIVERTED OVER 6 MILLION POUNDS OF WASTE FROM THE LANDFILL THROUGH EXTENSIVE COMPOSTING OPERATIONS, AND OFFSET CO2 EMISSIONS BY OVER 3 THOUSAND METRIC TONS.

GUIDED BY ANCIENT JEWISH AGRICULTURAL TRADITIONS AND VALUES, COASTAL ROOTS FARM CARES FOR AND PROTECTS THE ENVIRONMENT WHILE CARING FOR THE MOST VULNERABLE, MARGINALIZED AND FOOD-INSECURE MEMBERS OF OUR COMMUNITY. THROUGH THE FARM'S ORGANIC FOOD DISTRIBUTION PROGRAM, WE DISTRIBUTE OVER 80,000 POUNDS OF CERTIFIED-ORGANIC, NUTRIENT-DENSE FRUITS, VEGETABLES, HERBS, AND EGGS ANNUALLY TO FEED AROUND 45,000 PEOPLE. THIS PROGRAM IS DESIGNED TO ADDRESS AND REDUCE FOOD INSECURITY AND ENSURE LOW-INCOME, AT-RISK COMMUNITIES HAVE EQUAL AND DIGNIFIED ACCESS TO LOCALLY GROWN, FRESH, ORGANIC FOOD REGARDLESS OF ABILITY TO PAY. FOOD DISTRIBUTIONS TAKE PLACE ON AND OFF-SITE THE FARM, INCLUDING THROUGH A "PAY-WHAT-YOU-CAN" FARM STAND LOCATED AT THE FARM AND THROUGH FREE DISTRIBUTIONS IMPLEMENTED IN COLLABORATION WITH STRATEGIC COMMUNITY PARTNERS THAT ALLOW US TO SERVE DIVERSE FOOD-INSECURE POPULATIONS. THE FARM SERVES MARGINALIZED COMMUNITIES INCLUDING LOW-INCOME FAMILIES AND SENIORS, SINGLE-PARENT HOUSEHOLDS, IMMIGRANTS AND REFUGEES, ACTIVE-DUTY MILITARY AND VETERANS, HOLOCAUST SURVIVORS, AND INDIGENOUS/NATIVE AMERICAN FAMILIES.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

232211 10-28-22

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COASTAL ROOTS FARM

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OUR ORGANIC FOOD DISTRIBUTIONS FOR FOOD INSECURE COMMUNITIES INCLUDE:

(1) A BI-WEEKLY ON-SITE PAY-WHAT-YOU-CAN FARM STAND THAT ACCEPTS CAL FRESH EBT (FOOD STAMPS) AND OFFERS A PRIVATE AND DIGNIFIED CHECKOUT PROCESS; (2) A MONTHLY, NO-COST MOBILE FARM STAND IN PARTNERSHIP WITH HELPING HAND WORLDWIDE AND OTHER COMMUNITY ORGANIZATIONS SERVING MILITARY FAMILIES AND VETERANS AND WHO PROVIDE BENEFICIARIES NON-PERISHABLE FOODS, DIAPERS, CLOTHES, AND MORE; (3) A MONTHLY, NO-COST MOBILE FARM STAND AT VISTA COMMUNITY CLINIC, A COMPREHENSIVE HEALTH CARE SERVICES CLINIC SERVING PREDOMINATELY LOW-INCOME, IMMIGRANT, AND UNINSURED FAMILIES, AND IMPLEMENTED IN PARTNERSHIP WITH FEEDING SAN DIEGO WHO OFFERS BENEFICIARIES NON-PERISHABLE FOODS; (4) MONTHLY NO-COST DELIVERIES TO ELDERLY INDIGENOUS/NATIVE AMERICAN FAMILIES LIVING THROUGHOUT SAN DIEGO COUNTY IN PARTNERSHIP WITH SAN DIEGO AMERICAN INDIAN HEALTH CENTER AS WELL AS NO-COST DELIVERIES TO ELDERLY INDIGENOUS/KUMEYAAY FAMILIES OF THE IIPAY NATION LIVING AT THE SANTA YSABEL RESERVATION AS WELL AS NEIGHBORING RESERVATIONS INCLUDING LOS COYOTES INDIAN RESERVATION AND MESA GRANDE RESERVATION; (5) WEEKLY, NO-COST HOME DELIVERIES TO SURVIVORS OF THE HOLOCAUST, MANY OF WHOM ARE HOMEBOUND AND LIVING IN POVERTY, AND IMPLEMENTED IN PARTNERSHIP WITH JEWISH FAMILY SERVICES WHO PROVIDES GERIATRIC CARE SERVICES; (6) WEEKLY DONATIONS TO MERCY HOUSING'S CANTEBRIA SENIOR HOMES, A LOW-INCOME HOUSING COMPLEX FOR SENIORS; AND (7) WEEKLY DONATIONS TO LOCAL SOCIAL SERVICE AGENCIES AND FOOD PANTRIES, INCLUDING COMMUNITY RESOURCE CENTER, ST. ANDREW'S EPISCOPAL CHURCH, JEWISH FAMILY SERVICES, KITCHENS FOR GOOD, AND MORE.

THE FARM'S SERVICES HAVE BEEN MORE CRITICAL THAN EVER FOR VULNERABLE COMMUNITY MEMBERS STRUGGLING WITH FOOD INSECURITY. PRIOR TO THE PANDEMIC, 1 IN 7 SAN DIEGANS WERE HUNGRY; NOW IT IS 1 IN 4 HOUSEHOLDS

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(SAN DIEGO HUNGER COALITION). MANY OF THE POPULATIONS WE SERVE ARE UNEMPLOYED, FINANCIALLY UNCERTAIN, STRUGGLING TO MEET BASIC NEEDS, AND HAVING TO CHOOSE BETWEEN PAYING FOR FOOD, MEDICINE, AND HOUSING. FOR SENIORS UNABLE TO LEAVE THEIR HOMES, THE FARM'S HOME DELIVERIES HAVE BECOME CRUCIAL FOR THEM TO SAFELY MEET THEIR DAILY NUTRITIONAL NEEDS AND REDUCE SOCIAL ISOLATION.

TOO OFTEN, LOW-INCOME, AT-RISK FAMILIES RELY ON CHEAP, LESS NUTRITIOUS FOOD TO REDUCE DAILY HUNGER. WHILE THIS MAY HELP THEM GET THROUGH THE DAY, IT DOES NOT PROVIDE THE NUTRITION NEEDED TO THRIVE. WHILE FOOD BANKS AND PANTRIES ARE CRITICAL RESOURCES FOR ADDRESSING FOOD INSECURITY, ESPECIALLY DURING A CRISIS, THEY TOO OFTEN RELY ON DONATIONS OF LESS-HEALTHY OPTIONS, INCLUDING CANNED, PACKAGED, AND HIGHLY PROCESSED FOOD PRODUCTS THAT CAN EXACERBATE UNEQUAL ACCESS TO QUALITY FOOD FOR POOR, MARGINALIZED COMMUNITIES. LACK OF PHYSICAL INFRASTRUCTURE, SUCH AS REFRIGERATION, CAN ALSO MAKE IT DIFFICULT FOR FOOD PANTRIES TO DISTRIBUTE FRESH FRUITS AND VEGETABLES.

THE FARM'S INNOVATIVE ORGANIC FOOD DISTRIBUTION PROGRAM GOES WELL BEYOND JUST MEETING BASIC NEEDS AND REDUCING FOOD INSECURITY THROUGH CALORIES ALONE. WE PROVIDE ACCESS TO THE HIGH-QUALITY FRESH FOOD NEEDED FOR GOOD HEALTH AND THE ONE-ON-ONE EDUCATION AND RESOURCES NEEDED TO UNDERSTAND WHAT IT IS, HOW TO STORE IT, HOW TO PREPARE IT, AND WHY FOOD PLAYS A CRITICAL ROLE IN OUR HEALTH AND LIVES. FURTHER, BECAUSE THE FARM'S DISTRIBUTIONS PROVIDE A TOUCHPOINT FOR OFTEN-ISOLATED FAMILIES, WE ARE HELPING NOT ONLY SUPPORT THE PHYSICAL HEALTH AND WELL-BEING OF THOSE WE SERVE, BUT ARE ALSO BRING A SENSE OF NORMALCY, JOY, AND CONNECTION DURING THESE ISOLATING TIMES.

SINCE OUR INCEPTION IN 2014 THROUGH SEPTEMBER 2023, THE FARM DISTRIBUTED AROUND 480,000 POUNDS OF FRESH, NUTRIENT-DENSE, ORGANIC

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PRODUCE AND EGGS TO OVER 295,000 INDIVIDUALS. THIS AMOUNT INCLUDES
AROUND 75% DONATED AT NO-COST TO PEOPLE IN THE COMMUNITY WHO LACK
ACCESS TO FRESH, HEALTHY FOOD.

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

COASTAL ROOTS FARM'S ENVIRONMENTAL STEM EDUCATION PROGRAMS, INCLUDING
SCHOOL AND GROUP VISITS AND AFTER-SCHOOL AND SEASONAL FARM CAMPS,
PROVIDE STUDENTS (PRE-K-12TH GRADE) WITH THE TOOLS AND SKILLS NEEDED
FOR ACADEMIC SUCCESS, PREPARE THE NEXT GENERATION FOR CAREERS IN
STEM-RELATED FIELDS, AND INSPIRE FUTURE GENERATIONS OF ENVIRONMENTAL
LEADERS. UTILIZING OUR 17-ACRE OUTDOOR "CLASSROOM," THE FARM OFFERS
ACCESSIBLE, HANDS-ON, FARM-BASED STEM EDUCATION PROGRAMS THAT ENHANCE
SCIENCE CURRICULUM IN WAYS THAT INSPIRE AWE AND WONDER FOR NATURE,
ENCOURAGE MEANINGFUL DISCOVERIES, MOTIVATE DEEPER APPRECIATION FOR AND
AWARENESS OF NATURE, AND EXEMPLIFY INNOVATIVE WAYS TO TEACH STUDENTS
ABOUT WELLBEING AND ENVIRONMENTAL ISSUES.

FARM PROGRAMS ARE DESIGNED TO FOSTER CURIOSITY AND BRING STEM CONCEPTS
TO LIFE, CONNECT STUDENTS WITH THE ORIGINS OF THEIR FOOD, ENCOURAGE
HEALTHY DECISION-MAKING, AND INSPIRE FUTURE GENERATIONS OF
ENVIRONMENTAL LEADERS. DEVELOPED BY AN EXPERIENCED TEAM OF EDUCATORS,
THE FARM'S PROGRAMS ALIGN WITH NEXT GENERATION SCIENCE STANDARDS (NGSS)
AND COMMON CORE CURRICULUM. UTILIZING OUR 17-ACRE OUTDOOR "CLASSROOM"
AND A "HANDS-ON, MINDS-ON," INNOVATIVE, YOUTHFUL, AND FORWARD-THINKING
APPROACH TO LEARNING DRIVEN BY SCIENTIFIC AND HUMANISTIC METHODOLOGIES,
THE FARM FOSTERS CURIOSITY AND PROVIDES YOUTH UNIQUE OPPORTUNITIES TO
GAIN DEEP, REAL-WORLD UNDERSTANDING OF IMPORTANT SCIENTIFIC TOPICS
THROUGH NATURE-BASED PLAY AND LEARNING. YOUTH BECOME ENVIRONMENTAL
SCIENTISTS FOR THE DAY, INTERACTING WITH SOILS, PLANTS, ANIMALS,

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INSECTS, TREES AND MORE, AND ENGAGE ALL THEIR SENSES TO BETTER UNDERSTAND THE NATURAL WORLD. STUDENTS HARVEST, PREPARE, AND TASTE FRESH, ORGANICALLY GROWN PRODUCE, WITNESSING FIRST-HAND THE TRULY UNIQUE EXPERIENCE OF "SOIL TO FORK," WHICH CAN FOSTER A LIFE-LONG INTEREST IN FOOD AND HEALTHY HABITS.

GETTING YOUTH OUTDOORS MATTERS BUT DOING SO CAN BE A CHALLENGE AND NATURE-BASED EDUCATIONAL OPPORTUNITIES ARE NOT EQUALLY AVAILABLE TO ALL. THIS INEQUALITY HAS FAR REACHING IMPLICATIONS ON PHYSICAL, PSYCHOLOGICAL, AND INTELLECTUAL HEALTH. A NUMBER OF STUDIES HAVE DOCUMENTED THAT RELEVANT HANDS-ON EDUCATION IN NATURE AND OUTDOOR ENVIRONMENTS LIKE A FARM CAN IMPROVE SCHOOL PERFORMANCE, STANDARDIZED TEST SCORES, ATTITUDE ABOUT SCHOOL, IN-SCHOOL BEHAVIOR, AND ATTENDANCE. FARM-BASED STEM EDUCATION EMPLOYS A GREATER RANGE OF A CHILD'S INTELLIGENCE BY ENGAGING ALL OF THE SENSES, FROM DISCOVERIES WHILE PLANTING IN THE SOIL TO TASTING FRESHLY HARVESTED FRUITS AND VEGETABLES. COASTAL ROOTS FARM PROVIDES THESE TYPES OF HIGH-QUALITY EDUCATIONAL EXPERIENCES FOR YOUTH THAT ENCOURAGE CREATIVITY, CRITICAL THINKING, AND SELF-SUFFICIENCY.

ACCORDING TO NGSS, CALIFORNIA ELEMENTARY AND MIDDLE SCHOOL STUDENTS RANK BELOW AVERAGE AMONG ALL STATES IN SCIENCE EDUCATION. THEY ALSO REPORT SIGNIFICANT GAPS IN OUTCOMES EXIST BETWEEN AFRICAN AMERICAN, HISPANIC/LATINX, AND OTHER LOW-INCOME CHILDREN. TO REDUCE THIS ACHIEVEMENT GAP, THE FARM STRIVES TO MAKE HIGH-QUALITY, OUTDOOR STEM PROGRAMMING ACCESSIBLE TO ALL STUDENTS.

THE FARM STRIVES TO MAKE OUTDOOR STEM LEARNING OPPORTUNITIES AVAILABLE TO ALL, ESPECIALLY THOSE WHO HAVE BEEN HISTORICALLY UNDERSERVED, BY ENSURING STUDENTS HAVE EQUAL ACCESS TO QUALITY OUTDOOR EDUCATIONAL PROGRAMS REGARDLESS OF FINANCIAL ABILITY. IN ORDER TO REACH YOUTH FROM

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AT-RISK AND MARGINALIZED COMMUNITIES, THE FARM ACTIVELY RECRUITS PARTICIPANTS FROM TITLE-I, TITLE-V, AND OTHER LOW-INCOME SCHOOLS AND GROUPS. THE FARM BUILDS STRATEGIC PARTNERSHIPS WITH SCHOOLS AND DISTRICTS MOST IN NEED OF OUTDOOR STEM LEARNING OPPORTUNITIES AND OFFERS ITS PROGRAMMING AT NO-COST, INCLUDING COVERING THE COST OF BUS TRANSPORTATION TO AND FROM THE FARM.

THOUSANDS OF YOUTH AND FAMILY MEMBERS ARE ENGAGED AT THE FARM THROUGH PROGRAMMING AND EVENTS EACH YEAR. FROM INCEPTION IN 2014 THROUGH SEPTEMBER 2023, THE FARM ENGAGED OVER 30,000 ADULTS AND YOUTH WITH HANDS-ON EDUCATIONAL OPPORTUNITIES, INCLUDING OVER 10,000 STUDENTS THROUGH SCHOOL AND GROUP VISITS AND FARM CAMPS, OF WHOM OVER 50% WERE PROVIDED SCHOLARSHIPS TO VISIT THE FARM AT NO OR REDUCED COST.

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

WE ARE INSPIRED BY ANCIENT JEWISH TRADITIONS THAT CONNECT PEOPLE TO COMMUNITY, FOOD, THE LAND, AND SOCIAL JUSTICE: BA'AL TASCHIT: ETHICAL CONSUMPTION; SHMITA: HONORING NATURAL CYCLES OF THE EARTH; PE'AH: LINING THE CORNERS OF ONE'S FIELD WITH FOOD FOR THE STRANGER AND POOR; KAYAMUT: ECOLOGICAL SUSTAINABILITY; MA'ASER: RESERVING AT LEAST ONE-TENTH OF ONE'S AGRICULTURE PRODUCE FOR THE POOR; K'VOD BRIUT: THE DIGNITY OF ALL CREATIONS; HACHNASAT ORCHIM: WELCOMING GUESTS; HAGANAT OVDIM: FAIR TREATMENT OF THOSE WHO WORK THE FIELDS; TSA'AR BA'ALEI CHAIM: KIND, HUMANE TREATMENT OF ANIMALS; TIKKUN OLAM: HEALING THE WORLD.

WE ARE INSPIRED BY ANCIENT JEWISH TRADITIONS AND VALUES THAT ARE AS MEANINGFUL AND RELEVANT TODAY AS THEY HAVE BEEN OVER THOUSANDS OF YEARS AND ARE OFTEN REFLECTED IN MODERN AGRICULTURAL PRACTICES. THEY ARE ALSO THE BASIS OF OUR DEEP COMMITMENT TO THE PRINCIPLES OF FOOD JUSTICE,

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INCLUDING ACCESS TO FRESH, HEALTHY, AFFORDABLE, AND CULTURALLY APPROPRIATE FOOD FOR ALL; FAIR TREATMENT OF WORKERS; RESPONSIBLE LAND STEWARDSHIP; AND COMPASSIONATE TREATMENT OF ANIMALS. THESE VALUES ARE WOVEN INTO ALL OF OUR PROGRAMS.

THERE ARE AT LEAST 80,000 JEWS IN NORTH SAN DIEGO COUNTY, AND IT IS ESTIMATED ALMOST 80% ARE IN INTERFAITH PARTNERSHIPS. FEWER THAN 10% OF JEWS IN THE REGION ARE AFFILIATED WITH A JEWISH INSTITUTION. AROUND 100,000 JEWS ARE PROJECTED TO BE LIVING IN THE REGION. MANY ARE SEEKING INNOVATIVE AND MEANINGFUL WAYS OUTSIDE THE WALLS OF A SYNAGOGUE OR TRADITIONAL INSTITUTION TO BUILD COMMUNITY AND JEWISH LIFE. HIGH RATES OF DISAFFILIATION AND INTERMARRIAGE ARE CONSISTENT WITH NATIONAL TRENDS MAKING NORTH SAN DIEGO COUNTY AN INTERESTING CASE STUDY FOR THE REST OF NORTH AMERICA AND EVEN BEYOND.

COASTAL ROOTS FARM PROVIDES A UNIQUE SETTING TO CELEBRATE AND PRACTICE JEWISH TRADITION, LIFE, AND CULTURE THROUGH COMMUNITY-WIDE CELEBRATIONS FOR JEWISH HOLIDAYS THROUGHOUT THE YEAR. THE FARM IS ESPECIALLY INTERESTED IN HIGHLIGHTING THE MAJOR AGRICULTURALLY FOCUSED JEWISH HOLIDAYS THAT ARE NOT AS WIDELY OBSERVED IN SYNAGOGUES AND HOMES, PARTICULARLY IN LESSER AFFILIATED AREAS SUCH AS NORTH COUNTY, AND MAKING THEM MORE VIBRANT, CREATIVE, AND RELEVANT FOR INDIVIDUALS AND FAMILIES. WE INVITE COMMUNITY MEMBERS OF ALL BACKGROUNDS TO SHARE IN MAJOR AGRICULTURAL FESTIVALS LIKE SUKKOT (A FESTIVAL CELEBRATING THE FINAL HARVEST OF THE GROWING SEASON); TU B'SHVAT (THE JEWISH NEW YEAR OF THE TREES); PESACH (A CELEBRATION OF SPRING AND THE FIRST HARVEST); AND SHAVUOT (A CELEBRATION OF THE SUMMER HARVEST). SINCE INCEPTION IN 2014, THE FARM HAS ENGAGED THOUSANDS OF COMMUNITY MEMBERS THROUGH JEWISH AGRICULTURAL FESTIVALS AND PROGRAMS. IN THE LAST FISCAL YEAR, THE FARM WELCOMED OVER 3,000 PEOPLE TO PARTICIPATE IN 20 EVENTS AND

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PROGRAMS.

WE ARE ALSO PROUD TO BE PART OF A NATIONAL MOVEMENT OF JEWISH COMMUNITY FARMING AND PART OF A FIELD BUILDING INITIATIVE WHICH INTEGRATES JEWISH EXPERIENTIAL EDUCATION WITH AGRICULTURE. THE INITIATIVE'S PURPOSE IS TO CULTIVATE COMMUNITY, PROMOTE ENVIRONMENTAL SUSTAINABILITY AND FOOD JUSTICE, FOSTER OPPORTUNITIES FOR MEANINGFUL SPIRITUAL ENGAGEMENT AND PERSONAL GROWTH, AND STRENGTHEN JEWISH LIFE.

FORM 990, PART VI, SECTION A, LINE 2:

CHARLENE SEIDLE AND JAMES FARLEY HAVE A BUSINESS RELATIONSHIP, AS THEY ARE BOTH OFFICERS OF AND EMPLOYED BY LEICHTAG FOUNDATION.

FORM 990, PART VI, SECTION A, LINE 8B:

NO COMMITTEES ARE CURRENTLY IN PLACE WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

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

FORM 990 TO BE REVIEWED BY THE PRESIDENT AND CEO AND BOARD OF DIRECTORS CHAIR. FINAL REVIEW AND APPROVAL BY THE FARM'S AUDIT COMMITTEE AND THEN BOARD OF DIRECTORS TO BE PERFORMED BY BOARD OF DIRECTORS.

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

EMPLOYEES AND BOARD ARE REQUIRED TO DISCLOSE ANY POTENTIAL CONFLICTS OF INTEREST. SERVICES AND/OR PRODUCTS FROM BUSINESS/FAMILY REQUIRE TWO OTHER BIDS PRIOR TO MANAGEMENT OBJECTIVELY DETERMINING FISCALLY RESPONSIBLE SELECTION.

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

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COMPENSATION SURVEY AND STUDIES ARE USED FOR THE EXECUTIVE DIRECTOR
COMPENSATION WITH BOARD APPROVAL.

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

AN ELECTRONIC COPY VIA EMAIL OR HARDCOPY BY MAIL IS MADE TO ANYONE WHO
REQUESTS A COPY (WITHOUT CHARGE). REPORTS ARE ADDED TO COASTAL ROOTS FARM
WEBSITE. AUDITED FINANCIAL STATEMENTS AND 990'S ARE AVAILABLE ONLINE AT
WWW.COASTALROOTSFARM.ORG



DOORS of CHANGE
SOLVING YOUTH HOMELESSNESS

www.DoorsOfChange.org • PO Box 177, Cardiff, CA 92007 • EIN#77-0606859

May 15, 2024

To Whom It May Concern,

On behalf of Doors of Change, please accept this letter confirming my authorization and support of our grant application to the San Marcos Community Foundation. Our Associate Director, Melissa Flores, email: melissa1@doorsofchange.org, has full authority to administer this application.

If you have any additional questions, please feel free to email me at Jeffrey@doorsofchange.org or call (760)505-7077.

Peace & Love,

Jeffrey Sitcov, President & Founder
Doors of Change

PRESIDENT & FOUNDER

Jeffrey Sitcov

CO-CHAIRS

LaCretia Kelly

Reed Maltbie

SECRETARY/DIRECTOR

Steve Bram

TREASURER/DIRECTOR

Kim Wezniak

DIRECTORS

Andrew Miner

Laura Nava

Linda Conover

Gabriel Igartua III

Viviana Alexandrowicz

John Simonelli

Julie Young

Phil Baker

Garett Houseal

Adam Loew

PROGRAM DIRECTOR

Joanne Newgard

ASSOCIATE DIRECTOR

Melissa Jaclyn Flores

LEAD CASE MANAGER

Nicole McDonald

Honorary Celebrity

Angel Team™

Lucie Arnaz

Anson Williams

Jewel

Shirley Jones

Scott Hamilton

Title	<div>Doors of Change- Homeless Youth Advocacy Program</div> <div>by Melissa Flores in San Marcos Community Foundation on behalf of Doors of Change melissa1@doorsofchange.org</div>	<div>05/15/2024</div> <div>id. 46526106</div>
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Original Submission

05/15/2024

Score	n/a
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General Project Information	
Please enter your organization's name and project name.	Doors of Change- Homeless Youth Advocacy Program
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
Project Name	Homeless Youth Advocacy Program
Project Start Date	8/1/2024
Project End Date	7/31/2024
Date by Which Funds Will Be Expended:	8/31/2024
Total Number of People Served by this Project	600.0
Total Number of People Served by this Project in San Marcos Only	50.0
Grant Amount Requested	5000.0
Organization Details	
Organization Name	Doors of Change

Organization Street Address	1441 San Elijo Avenue B
Organization City	Cardiff
Organization State	CA
Organization Zip Code	92007
Organization Website	https://doorsofchange.org/
Organization's EIN	77-0606859 200 Doors of Change bc961031-6092-403b-8772-880b2f6f3762 PO Box 177 Cardiff CA 92007 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)(2) organization 2023-02-14T00:00:00 2004 01
Contact Information	
Contact First Name	Melissa
Contact Last Name	Flores
Contact Title	Associate Director
Contact Phone	+16199371970
Contact Email	melissa1@doorsofchange.org
Project Details	

Briefly describe your request for funds.	Doors of Change is respectfully requesting a grant of \$5,000 from the San Marcos Community Foundation in support of our Homeless Youth Advocacy Program. Through this program, we provide intensive case management services to unhoused youth between the ages of 17-24. Our goal over the next 12 months is to expand our services to more areas in San Diego County to help reach more youth in need. Recently, we have found that there is a demand for our services in San Marcos, and already have 7 youth enrolled in our program. With the support of this grant, we will be able to dedicate more of our outreach efforts to this area and increase the amount of youth we serve.
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Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	<p>Statistics gathered by the Regional Task Force on Homelessness found that as of January 26, 2023, there were over 10,000 homeless people in San Diego County; 2,000+ of which are considered youth. However, this number is likely a vast undercount. Unhoused youth are a hidden population and have difficulty accessing shelter and medical care services.</p> <p>While San Marcos has a lower unhoused population than other cities in North County San Diego, it still experienced an increase in over the last few years. Our goal through this grant is to help stabilize these numbers and reduce the amount of youth experiencing homelessness in our community.</p> <p>Together we can prevent many youth from falling into the cycle of homelessness and become self-sufficient adults. By investing in the betterment of the community we will not only improve the lives of the youth we serve, but also improve the living conditions of the surrounding neighborhoods.</p> <p>Over one year, we estimate that we will successfully evaluate over 600 youth, including helping 345 find safe housing, helping 100 with mental health needs, and connecting 100 with employment opportunities. This expectation is based on statistics from prior years of successfully providing this program.</p>
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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.	To best serve our youth, we partner with over 65 service-providing organizations within the community that specialize in mental health support, housing providers, employment referrals, and more.
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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.

Since 2001, Doors of Change has been transforming the lives of homeless youth. Established as a 501(c)(3) under the name "Photocharity," we have served over 23,000 young people and helped place over 2,800 homeless youth in safe housing. Our mission is to act as advocates to support homeless youth ages 17-25 and provide access to the resources they need to improve their quality of life. We aim to get them off the streets into safe housing and help them attain self-sufficiency.

Nearly one-third of all homeless adults are reported to have begun their life of homelessness as a youth. Intervention and getting youth off the streets are paramount in breaking the long-term cycle of homelessness.

Our primary goal is to help unhoused youth access the resources they need to become self-sustaining. For many years, we offered limited case management through our Music & Arts program, which allowed us to connect with youth in a safe group environment. However, the COVID-19 pandemic forced us to close this face-to-face program and search for new innovative ways of helping youth and began focusing our efforts on providing intensive case management through our Homeless Youth Advocacy Program (HYAP).

Through HYAP, we address the unique challenges facing TAY by focusing on meeting the needs of the individual and providing them with the best resources that will allow them to move away from homelessness. We initially started HYAP as a way for youth to still be able to connect with our team in a world that had seemingly turned virtual overnight. After 20+ years of working with this population, we found that unhoused youth will almost always find a way to access phones and social media. With this knowledge, we developed a plan that would allow them to contact us directly. By placing colorful flyers with our contact information in areas that we knew unhoused youth frequented, and through developing partnerships, we felt that we could continue offering case management services to these youth. After one year of running HYAP, we found that allowing youth to make the first point of contact was crucial to their long-term success.

By year two, we were breaking personal organizational records in youth

served. Even as the pandemic slowed down, we found this program continued to be successful in reaching and connecting with homeless youth in a manner that was effective for them. Where the average caseload of a case manager is typically between 20-30 clients, our case managers are currently managing a caseload of 100+ youth; showing that there is high demand for our services. Our focus with the youth we serve is to provide higher levels of intensive case management to help increase their chances of not only becoming but remaining self-sustainable.

While there are several other organizations in San Diego County that work with the homeless population, where we differ is in the fact that we have developed our program as a sort of “one stop shop”, where youth can get the support they need and be connected to a variety of service providers. Our goal is to get youth into safe housing and therefore partner with over 65 service-providing organizations within the community that specialize in mental health support, housing providers, shelters, employment referrals, services for those with disabilities, addiction treatment, and services for those affected by domestic violence.

Since starting our Homeless Youth Advocacy Program (HYAP) in 2021, we have served over 1,891 youth including helping 894 find safe housing, 435 with mental health support, and 139 find jobs! (*Stats as of April 30, 2024*). To track our statistics, our team uses the Homeless Management Information System (HMIS).

An example of this can be seen through Justine and Matthew, two of our more recent success stories.

Justine came to Doors of Change at just 15 years old. After being homeless from ages 12-15 due to physical abuse at home, Justine suffered from severe depression. After struggling with an alcoholic mother and a sexually abusive stepfather, Justine felt she had no other options but to live on the streets. With little hope for the future and in search of shelter and a warm meal, she joined our Music & Arts Program. Over time, Justine learned to play the guitar and developed jewelry making skills, while also gaining access to the necessary healthcare resources she needed to survive.

Doors of Change was able to give her the support, encouragement, and community she needed to thrive as a young adult and in March of 2023, Justine graduated from Law School. Her ability to overcome every obstacle that life threw at her brings hope that with a little support and hard work, any goal is possible! We couldn't be prouder!

"Doors of Change had such a positive impact on my life because it didn't just provide me a warm place to sleep or good food to eat, or mental health services or music services, it also provided me with a community, a sense of hope and purpose that there were people that were there to support me. That became my new family members. That wanted to see me succeed. So that's why I was able to succeed. Was because Doors of Change gave me that push I needed to rise above," - Justine

Matthew had been on and off homeless since the age of 17 before working with Doors of Change. After years of battling homelessness and struggling

to maintain control of his mental health he knew he needed to reach out for assistance. Through continued support, dedication, and hard work on Matthew's part, he was able to overcome episodic homelessness and really focus on improving his mental health. Since working with Doors of Change's case managers, Matthew has been matched with mental health support, found employment, reunited with supportive family, and even got into his own apartment!

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

Please upload the annual operating budget for your organization.

[DOC_2024_Budget.pdf](#)

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

[Audit_Statement_990s.pdf](#)

Please attach the first two pages of your Federal 990.

[DOC_990-_2pgs.pdf](#)

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

[2024_Confirmation_Letter_for_San_Marcos-Signed.pdf](#)

Funding

Budget Worksheet

[San Marcos Community Foundation - Budget Worksheet.xlsx](#)

Project Budget Total 413960.0

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?

We have created sustainability for HYAP for years by diversifying our funding sources. Sources include Individual Donors, Government & Foundational Grants, Corporate Sponsorships, & Annual Fundraisers.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.

Item	Cost	Notes (optional)
<i>Program Director Salary</i>	<i>\$72,000.00</i>	
Case Manager Salary- 2 Case Managers	135000	
President Salary- 50%	25000	
Program/Outreach Salary	\$20,000.00	
Outreach Team	\$30,000.00	
Payroll Taxes	\$22,560.00	
Emergency Auto Repairs & Transportation Support	\$26,000.00	
Cell Phones & Computers	\$18,000.00	
Food, Snacks, Groceries	\$15,000.00	
Clothing, personal care, children supplies	\$5,000.00	
Housing/Move In Costs	\$24,000.00	
Youth Counseling	\$10,000.00	
Other/Miscellaneous	\$11,400.00	Outreach supplies, staff meetings, staff phones
Total budget for this PROJECT:	413960	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Lucky Duck Foundation	55000	C
Additional Funding Source 2	Thomas Ohana Foundation	55000	C
Additional Funding Source 3	Small Business Stimulus Grant	12000	C
Additional Funding Source 4	David C Copley Foundation	10000	C
Additional Funding Source 5	San Diego Transportation Develop	7205.02	C
Additional Funding Source 6	Concert of Hope Fundraiser on Ju	200000	P
Additional Funding Source 7	Government grants	50000	P
Additional Funding Source 8	Other foundational grants	150000	P
Additional Funding Source 9			
Additional Funding Source 10			

Audited Financials for Doors of Change

According to California law, nonprofit organizations with gross annual revenue of \$2 million or more AND are already required to file a report(s) with the General Attorney must file an audited financial statement. Doors of Change (formerly known as Photocharity) does not have audited financials as its annual revenue is less than \$700,000. Attached, please find our most recent 990s.

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.

2021**Open to Public Inspection**Department of the Treasury
Internal Revenue Service**A** For the 2021 calendar year, or tax year beginning 7/01, 2021, and ending 6/30, 2022**B** Check if applicable:

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

C
PHOTOCHARITY
1441 SAN ELIJO AVENUE B
CARDIFF, CA 92007

D Employer identification number

77-0606859

E Telephone number

760-505-7077

G Gross receipts \$ 557,956.**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: ▶ N/A**H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 2003 **M** State of legal domicile: CA**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PHOTOCHARITY IS A HOMELESS YOUTH ADVOCACY PROGRAM. WE PROVIDE INTENSIVE CASE MANAGEMENT (ICM), NOURISHMENT, DAILY LIVING SUPPLIES AND SOCIAL SERVICE ASSISTANCE AND REFERRALS.	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	11
	4	Number of independent voting members of the governing body (Part VI, line 1b)	11
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	14
	6	Total number of volunteers (estimate if necessary)	30
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year: 394,740. Current Year: 453,647.
	9	Program service revenue (Part VIII, line 2g)	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	334. 39.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	195,048. 3,220.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	590,122. 456,906.
	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)	283,987. 286,892.
16a		Professional fundraising fees (Part IX, column (A), line 11e)	
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 35,953.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	104,402. 98,615.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	388,389. 385,507.
19	Revenue less expenses. Subtract line 18 from line 12	201,733. 71,399.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year: 489,587. End of Year: 538,596.
	21	Total liabilities (Part X, line 26)	46,491. 24,101.
	22	Net assets or fund balances. Subtract line 21 from line 20	443,096. 514,495.

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		
	JEFFREY SITCOV		PRESIDENT		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	GARY KORNFELD	GARY KORNFELD			P00045948
	Firm's name ▶ KORNFIELD AND ASSOCIATES CPAS			Firm's EIN ▶ 33-0578780	
	Firm's address ▶ 2067 1ST AVENUE SAN DIEGO, CA 92101			Phone no. (619) 563-8000	

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **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? ☒ **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 \$ 289,460. including grants of \$) (Revenue \$)

SINCE THE PANDEMIC, DOORS OF CHANGE HAS BEEN DEVELOPING AND REFINING OUR HOMELESS ADVOCACY PROGRAM. WITH INTENSIVE CASE MANAGEMENT (ICM) AT ITS CORE, THIS PROGRAM IS A HIGHLY INDIVIDUALIZED APPROACH TO HELPING HOMELESS YOUTH OVERCOME THE BARRIERS- WHETHER PHYSICAL, PSYCHOLOGICAL, AND/OR ENVIRONMENTAL - THAT PREVENT THEM FROM BECOMING SAFELY SHELTERED AND SUCCESSFUL IN THEIR LIVES. WE CONTINUE TO PROVIDE YOUTH WITH CLOTHES, SHOES, FOOD, HYGIENE SUPPLIES. WE ASSIST YOUTH WITH OBTAINING HEALTH CARE, HOUSING REFERRALS, JOB PLACEMENT, MENTAL HEALTH SUPPORT, AND DRUG AND ALCOHOL TREATMENT REFERRALS. WE INCREASED OUR YOUTH ASSESSMENTS COMPARED TO THE PREVIOUS YEAR FROM 365 TO 662, WITH OVER 150 OF THEM BEING CONNECTED WITH MENTAL HEALTH SERVICES AND 273 BEING ASSISTED WITH TRANSITIONAL, EMERGENCY AND PERMANENT HOUSING.

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

ASSIST HOMELESS TRANSITIONAL AGE YOUTH (AGES 17 TO 25) ACCESS TO THE RESOURCES NEEDED TO IMPROVE THEIR QUALITY OF LIFE WITH THE ULTIMATE GOAL OF GETTING THEM OFF THE STREETS INTO SAFE HOUSING AND HELPING THEM ATTAIN SELF-SUFFICIENCY.

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 ▶ 289,460.

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.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.	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.		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.		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 Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III.		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.		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.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.		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.		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.		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.	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.		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.		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.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X.	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.		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII.		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.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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.		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.		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.		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.		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.	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.		X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H.		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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.		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? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>	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? <i>If 'Yes,' complete Schedule J.</i>	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? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>	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? <i>If 'Yes,' complete Schedule L, Part I.</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? <i>If 'Yes,' complete Schedule L, Part I.</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? <i>If 'Yes,' complete Schedule L, Part II.</i>	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? <i>If 'Yes,' complete Schedule L, Part III.</i>	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? <i>If 'Yes,' complete Schedule L, Part IV.</i>	28a	X
b A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>	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? <i>If 'Yes,' complete Schedule R, Part I.</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>	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)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>	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? <i>If 'Yes,' complete Schedule R, Part VI.</i>	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 ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
1 a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.	1 a	5
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1 b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	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 14		
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	X	
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? 15		X
If 'Yes,' see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.		
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? 17		
If 'Yes,' complete Form 6069.		

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
1 a Enter the number of voting members of the governing body at the end of the tax year. 1 a 11		
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. 1 b 11		
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
7 a 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?	7 a	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?	7 b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8 a	X
b Each committee with authority to act on behalf of the governing body?	8 b	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
10 a Did the organization have local chapters, branches, or affiliates?	10 a	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?	10 b	
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	12 a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	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.	12 c	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. SEE SCHEDULE O.	15 a	X
b Other officers or key employees of the organization. SEE SCHEDULE O.	15 b	X
If 'Yes' to line 15a or 15b, describe the process on Schedule O. See instructions.		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a	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?	16 b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NONE

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. SEE SCHEDULE O

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

JEFFREY SITCOV 1441 SAN ELIJO AVE, STE B CARDIFF CA 92007 760-967-3665

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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****1 a** 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 dotted 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) JEFFREY SITCOV PRESIDENT	45 0	X		X				34,268.	0.	0.
(2) JOHN SIMONELLI DIRECTOR	2 0	X						0.	0.	0.
(3) ANDREW MINER CHAIRMAN	2 0	X						0.	0.	0.
(4) GARETT HOUSEAL BOARD MEMBER	2 0	X						0.	0.	0.
(5) LINDA CONOVER DIRECTOR	2 0	X						0.	0.	0.
(6) STEVE BRAM SECRETARY	3 0	X		X				0.	0.	0.
(7) VIVIANA ALEXANDROWICZ DIRECTOR	2 0	X						0.	0.	0.
(8) GABRIEL IGARTUA DIRECTOR	2 0	X						0.	0.	0.
(9) KIM WEZNIAK TREASURER	8 0	X						0.	0.	0.
(10) LAURA NAVA DIRECTOR	2 0	X						0.	0.	0.
(11) JULIE YOUNG DIRECTOR	2 0	X						0.	0.	0.
(12) PHIL BAKER DIRECTOR	2 0	X						0.	0.	0.
(13) LACRETIA KELLY DIRECTOR	3 0	X						0.	0.	0.
(14)										

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 dotted 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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										

1 b Subtotal	34,268.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	34,268.	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 **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>		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? <i>If 'Yes,' complete Schedule J for such individual.</i>		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? <i>If 'Yes,' complete Schedule J for such person.</i>		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

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**

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.

2021**Open to Public Inspection**Department of the Treasury
Internal Revenue Service**A** For the 2021 calendar year, or tax year beginning 7/01, 2021, and ending 6/30, 2022**B** Check if applicable:

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

C
PHOTOCHARITY
1441 SAN ELIJO AVENUE B
CARDIFF, CA 92007

D Employer identification number

77-0606859

E Telephone number

760-505-7077

G Gross receipts \$ 557,956.**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: ▶ N/A**H(c)** Group exemption number ▶**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: 2003 **M** State of legal domicile: CA**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PHOTOCHARITY IS A HOMELESS YOUTH ADVOCACY PROGRAM. WE PROVIDE INTENSIVE CASE MANAGEMENT (ICM), NOURISHMENT, DAILY LIVING SUPPLIES AND SOCIAL SERVICE ASSISTANCE AND REFERRALS.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	11
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	14
	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	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	394,740.	453,647.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	334.	39.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	195,048.	3,220.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	590,122.	456,906.
	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)	283,987.	286,892.
16a		Professional fundraising fees (Part IX, column (A), line 11e)		
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 35,953.		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	104,402.	98,615.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	388,389.	385,507.
19		Revenue less expenses. Subtract line 18 from line 12	201,733.	71,399.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	489,587.	538,596.
	22	Net assets or fund balances. Subtract line 21 from line 20	46,491.	24,101.
			443,096.	514,495.

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		
	JEFFREY SITCOV		PRESIDENT		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	GARY KORNFELD	GARY KORNFELD			P00045948
	Firm's name ▶ KORNFELD AND ASSOCIATES CPAS				Firm's EIN ▶ 33-0578780
	Firm's address ▶ 2067 1ST AVENUE SAN DIEGO, CA 92101				Phone no. (619) 563-8000

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **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? ☒ **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 \$ 289,460. including grants of \$) (Revenue \$)

SINCE THE PANDEMIC, DOORS OF CHANGE HAS BEEN DEVELOPING AND REFINING OUR HOMELESS ADVOCACY PROGRAM. WITH INTENSIVE CASE MANAGEMENT (ICM) AT ITS CORE, THIS PROGRAM IS A HIGHLY INDIVIDUALIZED APPROACH TO HELPING HOMELESS YOUTH OVERCOME THE BARRIERS- WHETHER PHYSICAL, PSYCHOLOGICAL, AND/OR ENVIRONMENTAL - THAT PREVENT THEM FROM BECOMING SAFELY SHELTERED AND SUCCESSFUL IN THEIR LIVES. WE CONTINUE TO PROVIDE YOUTH WITH CLOTHES, SHOES, FOOD, HYGIENE SUPPLIES. WE ASSIST YOUTH WITH OBTAINING HEALTH CARE, HOUSING REFERRALS, JOB PLACEMENT, MENTAL HEALTH SUPPORT, AND DRUG AND ALCOHOL TREATMENT REFERRALS. WE INCREASED OUR YOUTH ASSESSMENTS COMPARED TO THE PREVIOUS YEAR FROM 365 TO 662, WITH OVER 150 OF THEM BEING CONNECTED WITH MENTAL HEALTH SERVICES AND 273 BEING ASSISTED WITH TRANSITIONAL, EMERGENCY AND PERMANENT HOUSING.

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

ASSIST HOMELESS TRANSITIONAL AGE YOUTH (AGES 17 TO 25) ACCESS TO THE RESOURCES NEEDED TO IMPROVE THEIR QUALITY OF LIFE WITH THE ULTIMATE GOAL OF GETTING THEM OFF THE STREETS INTO SAFE HOUSING AND HELPING THEM ATTAIN SELF-SUFFICIENCY.

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 ▶ 289,460.

Doors of Change		
Revenue	2024 Budget	
Private Donations	\$ 100,000	
Foundation Grants	\$ 250,000	
Government Grants	\$ 50,000	
Event Revenue		
Corporate Sponsors	\$ 180,000	
Ticket Sales and Auctions	\$ 188,246	
Less Event Expenses	\$ (158,000)	
Total Event Revenue	\$ 210,246	
Interest Revenue	\$ 8,000	
Credit Card Expenses	\$ (14,000)	
Total Net Income	\$ 604,246	
Program Expense - Youth Advocacy Program		
Program Director Salary	\$ 72,000	
Case Manager Salary - 2 Case Managers	\$ 135,000	
President Salary - 50%	\$ 25,000	
Program/Outreach Salary	\$ 20,000	
Outreach Team - Employees instead of 1099	\$ 30,000	
	\$ 282,000	
Payroll taxes - 8% of salaries	\$ 22,560	
Outreach Team	\$ -	
Emergency Auto Repairs	\$ 12,000	
Cell phones	\$ 8,000	
Computers	\$ 10,000	

Food, Snacks, Groceries	\$ 15,000	
DoorDash	\$ -	
Baby Children Supplies	\$ 1,000	
Clothing, Personal Care, Backpack, Sleeping bags	\$ 4,000	
Move In Costs/ Emergency Housing	\$ 24,000	
Bus passes	\$ 4,000	
Gas cards	\$ 2,000	
Health Insurance	\$ -	
ID's/Birth Certificates	\$ 500	
GED/Technical Training	\$ -	
Flyers Printing/ Miscellaneous	\$ 500	
Staff Phone Expense	\$ 1,400	
Milage Reimbursement - Case Managers	\$ 4,500	
Staff and Volunteer Meetings	\$ 2,500	
Workers Comp Insurance	\$ 2,000	
Transportation - Uber Lyft	\$ 8,000	
Youth Counseling	\$ 10,000	
Total Program Expenses	\$ 413,960	70.14%

Fundraising Expenses		
President Salary - 50%	\$ 25,000	
Grant Writer/Program Salary - 80%	\$ 60,000	
Associated PR taxes	\$ 9,000	
Grant Software	\$ 1,599	
Grant Writer	\$ -	
Donor Meetings	\$ 2,000	
Total Fundraising Expenses	\$ 97,599	16.54%
Mgmt and General Expenses		
Admin Salary	\$ 40,000	
Associated PR taxes (9%)	\$ 3,600	
Auto Expense	\$ 1,200	
Dues and Fees	\$ 1,800	

Gifts and Awards	\$ 700	
Insurance Expense	\$ 13,000	
Marketing and Advertising (non event)	\$ 5,000	
Public Relations	\$ -	
Office Supplies	\$ 3,000	
Payroll Processing	\$ 500	
Telephone and Internet Expense	\$ 3,000	
Printing and Postage (non event)	\$ 1,000	
Staff & Volunteer Meetings	\$ 500	
Website/IT Costs	\$ 4,000	
Worker's Comp Insurance	\$ 1,354	
Total Mgmt and General Expenses	\$ 78,654	13.33%
Total Expenses	\$ 590,213	100.00%
Net Income/Loss	\$ 14,033	



Operation HOPE-North County

Serving Families with Children and Single Women Experiencing Homelessness

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

Dear Board of the San Marcos Community Foundation,

I, Bea Palmer, the Interim Executive Director at Operation HOPE-North County and President of the Board of Directors, approve to submit an application to the San Marcos Community Foundation Endowment Fund. Thank you for this opportunity to apply for funding.

With gratitude,

Bea Palmer
Interim Executive Director

Title	Operation HOPE-North County's Steps to Independence	06/28/2024
	by Adrianna Furtado in San Marcos Community Foundation	id. 46872240
	on behalf of Operation Hope Vista Inc	
	afurtado@operationhopeshelter.org	

Original Submission

06/28/2024

Score	n/a
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General Project Information

Please enter your organization's name and project name.	Operation HOPE-North County's Steps to Independence
---	---

Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
---	------------------------------------

Project Name	Steps to Independence
--------------	-----------------------

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	1265.0
---	--------

Total Number of People Served by this Project in San Marcos Only	56.0
--	------

Grant Amount Requested	10000.0
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Organization Details

Organization Name	Operation HOPE-North County
-------------------	-----------------------------

Organization Street Address	859 E. Vista Way
Organization City	Vista
Organization State	California
Organization Zip Code	92084
Organization Website	https://operationhopeshelter.org/
Organization's EIN	57-1214920 200 Operation Hope Vista Inc 27061c0f-6852-4b89-a2df-835277114e37 859 E Vista Way Vista CA 92084 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 2006 03
Contact Information	
Contact First Name	Adrianna
Contact Last Name	Furtado
Contact Title	Director of Resource Development
Contact Phone	+17604295292
Contact Email	afurtado@operationhopeshelter.org
Project Details	

Briefly describe your request for funds.

Operation HOPE-North County is requesting \$10,000 to fund a portion of the overall costs of the Steps to Independence program during our 2024-25 fiscal year. This grant will allow us to continue providing those facing homelessness with the resources and skills they need to transition to stable housing and achieve self-sufficiency.

Specifically, your support will help us to achieve the following:

- Screen approximately 1000 applications for shelter and make over 700 referrals to other resources;
- Serve approximately 165 individuals through the shelter services;
- Provide 90-120 day shelter stays and comprehensive basic needs support per family or single female;
- Conduct 190 skill building classes focused on parenting skills, financial literacy, job readiness, and trauma recovery;
- Provide over 5,000 hours of case management;
- Refer 100% of individuals to mental health counseling services as needed;
- Provide over 900 hours of youth services (tutoring, cultural enrichment, support groups and indoor/outdoor play);
- Offer over 35 hours of youth restorative circle sessions to promote social and emotional health;
- Conduct at least 1,000 check-ins with program graduates through alumni services;
- Offer food and basic needs resources (clothing, baby items, etc.) to at least 150 families, graduates, or vulnerable community members in need monthly.

Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.

The most recent Point in Time Count report showed a 165% increase in the number of unsheltered individuals in San Marcos from 2023 to 2024, demonstrating the need for shelter and supportive services. Our services help to address this growing need in the San Marcos community. Overall, we have had a history of successfully transitioning clients to stable and permanent housing (65% success rate).

Through our shelter and case management service offerings, we serve approximately 165 individuals annually, more than half of whom are children (60%). To meet the growing needs and ensure a thriving region, the organization has continued expanding services to serve the greater community which includes a food pantry and clothing/need items boutique. Through these added services, we serve an additional 1,100 individuals annually.

For this project, we anticipate serving 56 San Marcos residents through our shelter and case management services. We currently do not track the residency of those we serve through our food and clothing item distributions, but we undoubtedly serve many more San Marcos residents through these added services.

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 collaborate with over 35 organizations to maximize resources and support positive client outcomes. We often work with the San Marcos Unified School District and MAAC, NCRC, and One Safe Place.

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.

Last year, we received funding for our Steps to Independence Program. 66% of our shelter clients graduated and transitioned to stable housing or continued care. 12 San Marcos residents were served.

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.

Operation HOPE-North County's mission is to offer a safe, caring, and supportive environment to families with children and single women experiencing homelessness as they rebuild their lives and reclaim independence.

Programming:

Steps to Independence fills a gap in services by supporting homeless families and single women in a safe and sober environment. The program embraces the evidence-based practices of Trauma-Informed Care and Intensive Case Management, which provides a framework for success. Driven by the community's voice, the depth and breadth of services continue to evolve. Collectively, services provide a foundation for adults and children to thrive.

The shelter participants move through a four-step process strategically designed to meet the needs of each individual at each stage to facilitate clients' successful progress from stabilization to independence and stable housing. Our comprehensive service offerings include:

- Emergency shelter (90-120 days) and basic needs support
- One-on-one intensive case management
- Skill-building classes
- Self-sufficiency education

- Sober living and recovery support
- Children and youth services focused on educational, recreational, and therapeutic activities
- Ongoing aftercare services for alumni (shelter graduates) and the greater community, including food and clothing/needed item distributions.

Impact on the Community:

Of the individuals who enter the shelter,

- 66% of clients will graduate and transition to stable housing or a continuum of care;
- 65% will achieve their case management housing navigation and employment/income goals;
- 75% will increase knowledge in the 4 core modules (parenting skills, financial literacy, job readiness, and trauma recovery);
- 85% of working clients will save a minimum of 30% of their household income;
- 100% of school-age children will be enrolled in school within the first 7 days of entering the program;
- 100% of children/youth will be offered educational support services;
- 100% of children/youth will be connected to other supportive services to cater to their individualized needs.

Operation HOPE-North County serves families that have experienced a myriad of challenges that make it difficult for them to achieve self-sufficiency on their own. Each individual and family's life experiences that led them to become unhoused are unique. We meet each client where they are. The aim is for families to break out of the cycles of poverty empowered with the knowledge, tools, and resources to forge a journey to a new beginning.

Strategic Objectives:

Operation HOPE-North County seeks to continuously improve its programs and services to uplift those experiencing homelessness. Our future vision is to expand our campus facilities and serve more people in need. While we own our current facility, rent is also being paid for space in an adjoining building. Our strategic objective is to purchase the property and use the facilities to support an expansion of services. This includes adding a welcoming community-centered resource center for current families, alumni, and local community experiencing food and housing insecurity that would include community resources, classroom space for adults and children for workshops such as GED, ESL, literacy and technology classes, comprehensive career coaching, and workforce development opportunities. In addition, the vision in five years is to secure funding to build transitional or affordable housing and continue wrap-around services for families with children and single women who are graduating from our program.

Milestone Achievements:

Since our inception, more than 1,750 San Diegans' have transitioned from

homelessness to secure stable housing.

Key milestones in the organization's history include:

- In 2023, we celebrated 20 years of helping families in North County San Diego. Allocating a designated space for our food pantry and clothing/items boutique for alumni and the greater community was achieved
- In 2016, the shelter transitioned from a four-month winter shelter to a year-round program. This expansion allowed greater numbers of children and families to be served.
- In the last five years, services provided to children and youth have been expanded and strengthened. Case management has been formalized, and alumni services have been established. These efforts are creating stronger outcomes and preventing returns to homelessness.

Testimonials:

Your continued partnership will help us to support San Marcos families like Evelyn.

Evelyn came to Operation HOPE-North County with her 3-week-old baby. She was fleeing domestic violence and had no place to go after giving birth. The hospital gave her a list of resources, and she found Operation HOPE-North County. "I was blessed to have them open their doors to me. It was the beginning of a life change for me," said Evelyn.

Before arriving at our organization, Evelyn had become estranged from all 6 of her other children. She had been abusing substances since the age of 11 and had only recently stopped when she became pregnant with her son. "I was done," she said. "I almost lost this child." She left the hospital with only what she could carry and didn't even have a car seat for her child.

Upon arrival, Evelyn worked hard to turn her life around. Through her participation in programming and support services, she enrolled in the local community college, started her son at daycare, and found a commissioned sales job. Evelyn began to build her savings, continued with school, and secured a better job within 3 months.

Evelyn also began to rebuild her life and connections with her other children. She reunited with 2 of her children and spent the Christmas holiday with them. Her children also got to meet their new little brother. Evelyn participated in parenting classes each week and learned how to change her parenting style and listen to the needs of her children when seeing and reuniting with them.

Evelyn eventually transitioned to stable housing in a studio apartment with her son. She had been able to save \$8000, buy a used vehicle, and find a new job paying even more. She is still enrolled and attending school and is in her second semester. She visits Operation HOPE-North County often and even gives donations to help support others facing difficult challenges. "I thank God for this place. I never would have come this far without them. They believed in me when I didn't even believe in myself."

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

[Operation_HOPE_-_North_County_FY22-23_Impact_Report.pdf](#)

[Media_Clips.pdf](#)

Please upload the annual operating budget for your organization.

[OHNC_Organizational_Budget.pdf](#)

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

[FY21-2022_OHNC_Audit.pdf](#)

Please attach the first two pages of your Federal 990.

[FY21-22_OHNC_990_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.

[Executive_Director_Letter.pdf](#)

Funding

Budget Worksheet

[San Marcos Community Foundation - Budget Worksheet.xlsx](#)

Project Budget Total 841418.0

Is this a Challenge or No
Matching Grant?

Could this be a No
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?

We have been in operation for two decades and maximize our resources and diversify fund streams to ensure sustainability. If funding is not received, the organization will seek other funding sources.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.

Item	Cost	Notes (optional)
Salaries	\$544,094.00	
Payroll Taxes	45030	
Workers Comp Insurance	18750	
Employee Benefits	\$13,500.00	
Resident Costs	\$28,394.00	
Meal Costs	\$91,250.00	
Alumni Costs	\$9,200.00	
Utilities	\$30,500.00	
Fire/D&O/Liability Insurance	\$17,500.00	
Building Maintenance	\$12,000.00	
Facility Services/Plumbing	\$12,300.00	
Landscaping	\$8,400.00	
Consultant Services	\$10,500.00	
Total budget for this PROJECT:	841418	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Stop the Hate	150000	C
Additional Funding Source 2	Nordson Corporation Foundation	10000	C
Additional Funding Source 3	LB Charitable Foundation	30000	P
Additional Funding Source 4	The Bravo Foundation	10000	C
Additional Funding Source 5	San Diego County District Attorney	20000	C
Additional Funding Source 6	Coastal Community Foundation	15000	P
Additional Funding Source 7	Kaiser Permanente	30000	P
Additional Funding Source 8	Issa Family Foundation	10000	P
Additional Funding Source 9	Pratt Memorial Fund	4025	C
Additional Funding Source 10	Carlsen Muir Family Foundation	30000	P

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.

2021**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning 7/01, 2021, and ending 6/30, 2022	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C OPERATION HOPE NORTH COUNTY, INCORPORATED 859 EAST VISTA WAY VISTA, CA 92084 F Name and address of principal officer: Mick Bostwick Same As C Above
D Employer identification number 57-1214920 E Telephone number 760-536-3880 G Gross receipts \$ 872,552.	
H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: ▶ N/A K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 2003 M State of legal domicile: CA	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>To provide a safe environment for both homeless families with children and single women to support rebuilding lives and regaining hope.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	9
	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 2021 (Part V, line 2a)	5	28
	6	Total number of volunteers (estimate if necessary)	6	0
		7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a
b		Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,114,729.	872,531.
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	24.	21.
	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)	1,114,753.	872,552.
	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)	617,077.	571,825.
16a		Professional fundraising fees (Part IX, column (A), line 11e)		
b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 147,869.		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	326,693.	225,995.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	943,770.	797,820.
19		Revenue less expenses. Subtract line 18 from line 12	170,983.	74,732.
Net Assets or Fund Balances		20	Total assets (Part X, line 16)	2,010,813.
	21	Total liabilities (Part X, line 26)	667,598.	585,192.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,343,215.	1,417,947.

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 <u>Mick Bostwick</u> Date <u>05/15/23</u>
	Type or print name and title <u>Mick Bostwick</u> Treasurer
Paid Preparer Use Only	Print/Type preparer's name <u>Charles Beck, CPA</u> Preparer's signature <u>Charles Beck, CPA</u> Date <u>5/15/23</u> Check <input type="checkbox"/> if self-employed PTIN <u>P00525396</u>
	Firm's name <u>BECK AND COMPANY CPA'S INC.</u> Firm's EIN <u>20-2711526</u>
	Firm's address <u>701 Palomar Airport Road, Suite 300</u> Phone no. <u>760-295-2251</u>
	<u>Carlsbad, CA 92011</u>

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission: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 \$ 554,806. including grants of \$ 138,411.) (Revenue \$ 673,583.)During the 2021-2022 shelter season Operation Hope fed, housed and case managed over 150 unique individuals.**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 ▶ 554,806.

OPERATION HOPE - NORTH COUNTY, INCORPORATED
AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2022

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BECK and COMPANY, CPAs

INDEPENDENT AUDITOR'S REPORT OPERATION HOPE - NORTH COUNTY, INCORPORATED AUDITED FINANCIAL STATEMENTS JUNE 30, 2022

To the Board of Directors
OPERATION HOPE - NORTH COUNTY, INCORPORATED

We have audited the accompanying financial statements of OPERATION HOPE - NORTH COUNTY, INCORPORATED which comprise the balance sheets as of JUNE 30, 2022, and the related statement of revenues, expenses and changes in fund balances and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of OPERATION HOPE - NORTH COUNTY, INCORPORATED as of JUNE 30, 2022, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the corporation's June 30, 2021, financial statements, and we expressed an unmodified opinion on those financial statements in our report dated November 17, 2021. In our opinion, the summarized comparative information presented herein as of and for that year is consistent in all material respects, with the audited financial statements from which it has been derived.



Charles F. Beck, CPA

Beck and Company, CPA's, Inc.

May 31, 2023

OPERATION HOPE - NORTH COUNTY, INCORPORATED
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022
(With Comparative Totals for 06/30/21)

	2022			2021
	Without Donor Restrictions	With Donor Restrictions	Total	Comparative Total
<u>ASSETS:</u>				
Cash	\$ 722,102	\$ 1,838	\$ 723,940	\$ 693,610
Prepaid Expenses	2,000	-	2,000	-
Other Assets	-	-	-	1,146
Fixed Assets	1,212,780	-	1,212,780	1,206,268
Accumulated Depreciation	(397,481)	-	(397,481)	(354,110)
Land	463,900	-	463,900	463,900
TOTAL ASSETS	\$ 2,003,301	\$ 1,838	\$ 2,005,140	\$ 2,010,814
<u>LIABILITIES:</u>				
Accounts Payable	\$ 28,654	\$ -	\$ 28,654	\$ 16,907
Loans Payable (Footnote 7)	525,000	-	525,000	525,000
Payroll and related liabilities	33,537	-	33,537	125,691
TOTAL LIABILITIES	\$ 587,191	\$ -	\$ 587,191	\$ 667,598
<u>NET ASSETS</u>				
Without Donor Restrictions	1,416,110	-	1,416,110	1,331,785
With Donor Restrictions	-	1,838	1,838	11,430
TOTAL NET ASSETS	\$ 1,416,110	\$ 1,838	\$ 1,417,948	\$ 1,343,215
TOTAL LIABILITIES AND NET ASSETS	\$ 2,003,301	\$ 1,838	\$ 2,005,139	\$ 2,010,814

OPERATION HOPE - NORTH COUNTY, INCORPORATED
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 06/30/21)

	2022			2021
	Without Donor Restrictions	With Donor Restrictions	Total	Comparative Total
<u>SUPPORT AND REVENUES</u>				
Revenues and Support:				
Business and Foundations	\$ 179,641	\$ -	\$ 179,641	\$ 282,484
Campaigns and Solicitations	10,519	-	10,519	77,137
Community Contributions	289,447	1,838	291,285	330,650
Government Funding	385,594	-	385,594	332,390
Voucher Program	5,492	-	5,492	90,225
In Kind Support	-	-	-	43
Investment Income	21	-	21	24
Miscellaneous Income	-	-	-	1,800
TOTAL SUPPORT AND REVENUES	870,714	1,838	872,551	1,114,753
Net Revenue and Support with restrictions	-	-	-	-
Net Assets released from restrictions	11,430	(11,430)	-	-
TOTAL SUPPORT AND REVENUES, NET	882,144	(9,592)	872,551	1,114,753
<u>EXPENSES</u>				
Program Expenses	554,806	-	554,806	624,443
Management Expenses	95,145	-	95,145	149,582
Development and Fundraising Expenses	147,869	-	147,869	169,746
Total Expenses	797,820	-	797,820	943,771
INCREASE (DECREASE) IN NET ASSETS	84,324	(9,592)	74,731	170,982
NET ASSETS, BEGINNING OF YEAR	1,331,787	11,430	1,343,216	1,172,234
NET ASSETS, END OF YEAR	\$ 1,416,110	\$ 1,838	\$ 1,417,948	\$ 1,343,216

OPERATION HOPE - NORTH COUNTY, INCORPORATED
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 06/30/21)

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (Decrease) in Net Assets	\$ 74,731	\$ 170,982
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities by operating activities:		
Adjustment in Accumulated Depreciation	43,371	41,096
(Increase) decrease in:		
Prepaid Expenses	(2,000)	-
Other Assets	1,146	-
Increase (decrease) in:		
Accounts Payable	11,747	13,554
Other Liabilities	<u>(92,154)</u>	<u>21,931</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	36,841	247,564
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of assets	<u>(6,512)</u>	<u>(12,628)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan activity	<u>-</u>	<u>(110,363)</u>
NET INCREASE (DECREASE) IN CASH	30,330	124,572
CASH AT BEGINNING OF YEAR	<u>693,610</u>	<u>569,038</u>
CASH AT END OF YEAR	<u><u>\$ 723,940</u></u>	<u><u>\$ 693,610</u></u>
Reconciliation to Statement of Financial Position:		
Cash	\$ 722,102	\$ 682,179
Restricted cash	1,838	11,430
Cash and restricted cash at end of year	<u><u>\$ 723,940</u></u>	<u><u>\$ 693,610</u></u>

See accompanying notes to financial statements
(4)

OPERATION HOPE - NORTH COUNTY, INCORPORATED
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2020

	2020			
	Program	Management	Fundraising	Total
<u>EXPENSES CATEGORY:</u>				
Depreciation	\$ -	\$ 25,670	\$ -	\$ 25,670
Employee Expenses	2,964	-	1,512	4,476
Fundraising Event Expense	-	-	2,534	2,534
Insurance Expense	-	15,507	-	15,507
IT/Computer Related Expenses	9,424	1,611	-	11,035
Maintenance	10,354	-	-	10,354
Marketing & Advertising	256	172	3,774	4,202
Memberships	585	315	1,500	2,400
Organization Related Expenses	26,807	1,588	16,384	44,779
Payroll Employee Benefits	34,461	-	3,859	38,319
Payroll Taxes	32,808	-	9,338	42,146
Payroll Wages	382,438	-	108,921	491,359
Professional Fees	13,489	23,881	-	37,370
Property Taxes	-	13,349	-	13,349
Rent Expense	5,000	12,000	-	17,000
Utilities	33,669	1,051	-	34,721
Other Expenditures	2,552	-	47	2,600
Total Expenses	\$ 554,806	\$ 95,145	\$ 147,869	\$ 797,820

OPERATION HOPE - NORTH COUNTY, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – ORGANIZATION

OPERATION HOPE - NORTH COUNTY, INCORPORATED, ("Operation Hope"), was incorporated on September 15, 2004, as a nonprofit public benefit corporation in the State of California. The corporation's purpose under the California Nonprofit Public Benefit Corporation Law is for charitable activities. The corporation's primary mission and principal activity is providing temporary year-round shelter for homeless families in the Vista California area utilizing their owned facility in Vista California. In addition, the corporation provides case management and other services coordinated by the area's faith community. Funding for the corporation's activities and programs comes from a combination of governmental agencies grants, private donations and fund-raising events, and support from local churches.

NOTE 2 – DATE OF MANAGEMENT'S REVIEW

In preparing the financial statements, the corporation has evaluated events and transactions for potential recognition or disclosure through the date of the audit report, which is the date that the financial statements were available to be issued.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statements and Fund Accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP). To ensure observance of any limitations and restrictions placed on the use of resources available to Operation Hope, the corporation's books of accounts are maintained in accordance with the principles of fund accounting. These are the procedures by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." The corporation also presents a statement of cash flows. For the year ending JUNE 30, 2022, there is \$11,430 donor restricted funds.

Support, Contributions, and Grant Revenue

All Support, Contributions, and Grant(s) revenues are considered to be available for unrestricted use unless specifically restricted by the donor. For Contributions, the corporation complies with SFAS No. 116 "Accounting for Contributions Received and Contributions Made." Under SFAS No.116 contributions are defined as an unconditional transfer of cash or other asset(s) to an entity, or a settlement or cancellation of its liabilities in a voluntary non-reciprocal transfer. Other assets include use of facilities (or utilities), services and unconditional promises to give these items in the future. Generally, contributions received are recognized as revenues in the period received at fair market value. In situations where contributions are restricted or conditional upon the corporation incurring certain qualifying expenses such contributions become unrestricted or unconditional upon the expense being incurred. Accordingly, these revenues and costs are recognized when incurred.

Special Events and Fundraising

For special fund-raising events, revenues and expenses are recorded when incurred at gross.

OPERATION HOPE - NORTH COUNTY, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

The corporation reports grants, contracts, and gifts as temporarily restricted if they are received with stipulations that limit the timing and/or use of the assets. When a restriction expires either due to time and or the stipulation is met, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. However as permitted under SFAS No. 116 the corporation follows the practice of recording as unrestricted income all contributions and grants where restrictions lapse in the same fiscal year in which they are received. As of the year ended June 30, 2022, there is \$11,430 of donor restricted funds.

Donated Services and Supplies

The corporation follows the practice of recording donated services only in instances where non-financial assets are thereby created or enhanced or where services are provided which require specialized skills, are provided by such skilled individuals and would typically need to be purchased. In addition, the corporation's programs and fund-raising activities have benefited from the significant amounts of time donated by other volunteers which has been expressed in the financial statements at an equivalent fair market value.

The corporation has estimated the value of food and other various community services and other supplies donated to the corporation which are used to fulfill the operating requirements of the shelter.

Pledges

The corporation obtains pledges from time to time for its various programs and projects. These pledges are non-binding and therefore are recorded as donations at the time the funds are actually received.

Cash and cash equivalents

In reporting cash, the corporation considers all highly liquid assets and any investments with maturities of 90 days or less to be cash equivalents.

Property and Equipment

In the balances of Property and Equipment are some assets recorded at a nominal value as of January 1, 2006, as prior to that date detail records were not maintained. Substantially all of the property and equipment was donated to the corporation. Subsequent to 2006 purchases of property and equipment have been recorded at cost. Depreciation is not provided for those assets recorded at nominal value. Depreciation is applied to subsequently capitalized assets using the straight-line method over the respective assets' useful lives.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles may require management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates and assumptions, if made.

OPERATION HOPE - NORTH COUNTY, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Economic Concentrations

The corporation's operations are conducted solely in Vista, California. During the year ended JUNE 30, 2022, the corporation received some significant contributions from a limited number of sources which are an Economic Concentration. The corporation depends on contributions and donations from both public and private funding sources. Based on the strength of the organization's Statement of Financial Position, the corporation does not see any risk to its facility in this Economic Concentration.

Summarized Prior Year Financial Information

The financial statements include certain prior year summarized comparative information in total but not by fund. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. It is being shown for informational purposes only. Accordingly, such information should be read in conjunction with the Association's financial statements for the prior year ended June 30, 2020, from which the summarized information was derived.

NOTE 4 – COMMITMENTS AND CONTINGENCIES

The corporation receives substantial funding from government agencies which may be restricted under the terms of the related funding agreements. When restricted, expenditures are charged against these restricted funds and are subject to audit by the funding agencies. It is possible future audits will result in expenditure disallowances; however, based on their knowledge of the funding agencies and the fact that no material cost disallowances have occurred in the past, management believes that any such disallowances will not be material. At the year ended JUNE 30, 2022, the corporation had loans (see Note 7 below) which have certain ongoing covenants.

NOTE 5: NET ASSETS WITH DONOR RESTRICTIONS

As of the year ended June 30, 2022, the total net assets with donor restrictions is \$1,838. The amount consists of donor restricted support or contributions consisting of cash for which the related restrictions had not lapsed or yet been met as of June 30, 2022.

NOTE 6 – INCOME TAXES

The corporation qualifies for exemption from income taxes under Federal and State Revenue codes. Therefore, no tax provision is necessary and has not been provided for in the financial statements. The corporation is subject to taxation on unrelated business income, if any. There was no unrelated business income for the year ended JUNE 30, 2022.



Operation HOPE-North County

Serving Families with Children and Single Women Experiencing Homelessness

OFFICERS

Beatriz Palmer
President

Herbert Liberman
Vice President

Cindy Taylor
Secretary

John Bostwick
Treasurer

BOARD OF DIRECTORS

Satia Austin
Beth Haight
Richard Muir
Mary Regan
Johnny Lundy

ADVISORY BOARD

Jean Cole
*Founder,
In Memoriam*

Ex Officio
Dave Cowles
Mary Donovan
Jim Hagar
Morris Vance

FOUNDED 2003

LINK TO NEWS STORY:

<https://www.cbs8.com/video/news/local/zevely-zone/operation-hope-in-north-county-celebrates-20-years-of-success/509-bc225e09-0758-4980-ac8d-bc0e6a8069b8>

LINK ABOUT COMMUNITY RESOURCE FAIR:

<https://drive.google.com/file/d/1W-Sp0GLXffdwJT4Z7SKZs6YZHMyJ3JFg/view>

OPERATION HOPE - NORTH COUNTY, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – LOANS

The corporation is responsible for the following loans:

1. City of Oceanside for \$100,000: This loan is for a term of ten years and bears interest at the rate of three percent (3%) per annum on any unpaid balance. The loan is contingent upon the corporation using the funds for the purposes of a public benefit (homeless shelter). As long as the corporation continues operating the shelter as a public benefit, payments are suspended. If at the end of the loan term the shelter is still operating as a public benefit, then the loan and any accrued interest are considered paid in full and as such will convert to income at that time. If during the loan term the corporation fails to meet the public benefit requirement (including the submission of any required proper verification documentation) the Lender may, at its option, increase the interest rate retroactive to the interest accrual date, to a market rate of ten percent (10%). The loan is secured by a Uniform Commercial Code Financing Statement filing on certain assets of the corporation. Subsequent to the year ended June 30, 2022, this loan has been forgiven per the covenants of the loan agreement.
2. City of Vista for \$225,000: This loan was executed October 3, 2012, with the signing of a Promissory Note. The funds were transacted through an Escrow Account for the purpose of purchasing the Real Property for the corporation's facility site at 857-859 E. Vista Way, Vista, California. The loan is a deferred twenty (20) year interest free term loan. It is forgivable at the end of the 20-year period if the corporation, during that time, has continually maintained the property for the purposes of its mission. The Promissory Note is secured by a Deed of Trust and Security Agreement.
3. City of Vista for \$200,000: This loan was used to pay off a previous loan from the San Diego Foundation. The terms of the loan executed on January 26, 2021, with the City of Vista is for a period of eleven years running through the year 2032. This non-interest bearing loan shall be forgivable on the Expiration Date if the Real Property, beginning on the Loan Origination Date, has been continuously maintained and operated as an emergency shelter consistent with the conditions as set forth within this Agreement, or operated as another facility eligible for CDBG funds with prior written approval from HUD and the City of Vista. The Promissory Note is secured by a Deed of Trust and Security Agreement.

NOTE 8 – PROGRAM ACCOMPLISHMENTS

During the 2021-2022 shelter season Operation Hope case managed, aided, and served: 120 children and 72 adults who also benefited from the help of 240 volunteers at approximately 9,840 volunteer hours annually.



Organizational Budget

Revenue

Business Organizations	\$80,000
Campaigns and Events	\$201,500
Churches/civic groups	\$30,000
Government	\$377,000
Individual Donors	\$320,000
Foundations/Grants	\$200,000
In Kind Donations	\$101,175
Total Support	\$1,309,675

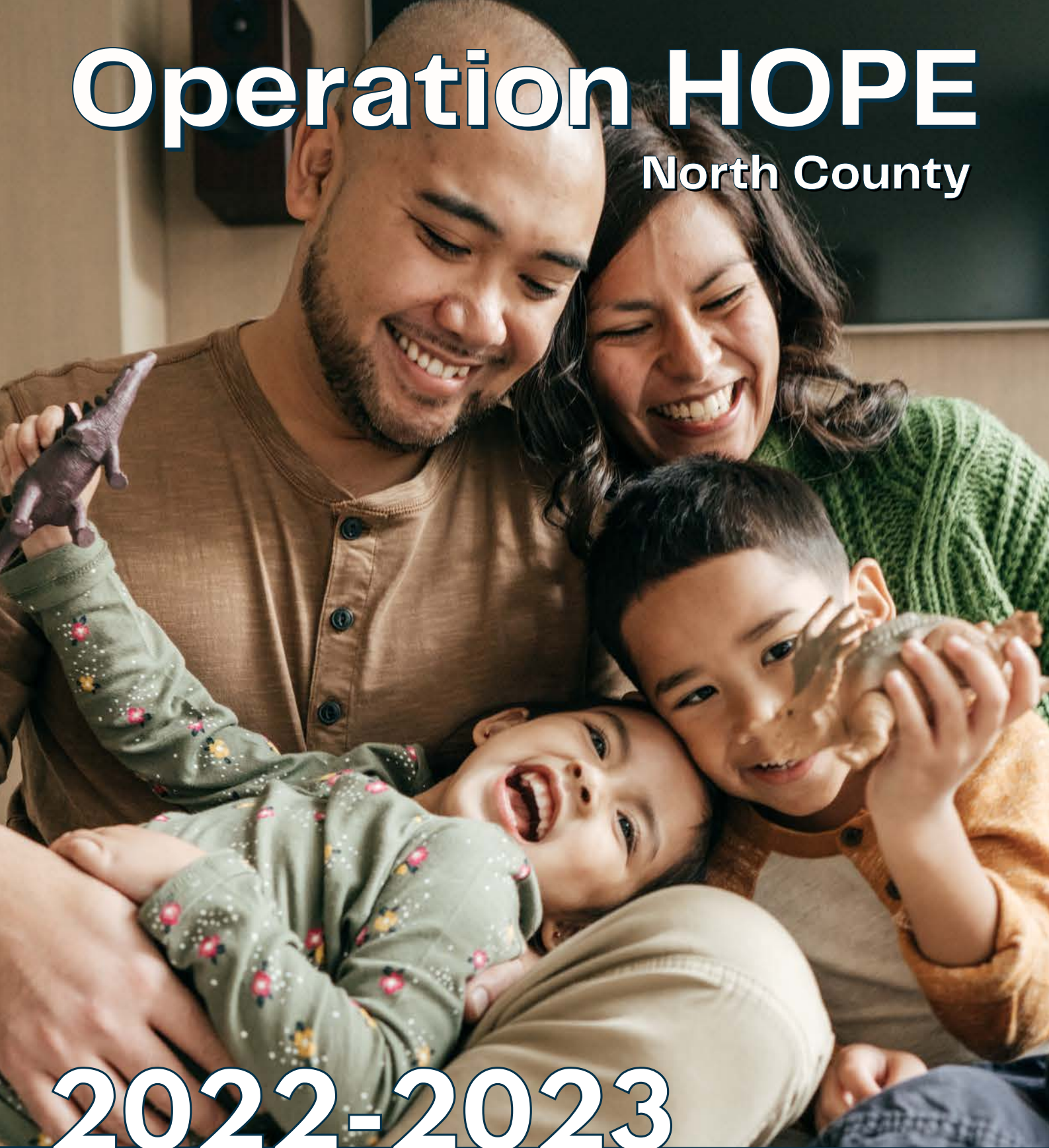
Expenses

Salary/Hourly Pay	\$725,458
Payroll Tax Expenses	\$60,040
Workers Comp Insurance	\$25,000
Staff Development	\$10,000
Employee Benefits	\$18,000
Total Personnel	\$838,498
Program Supplies	\$128,844
Total Program Expenses	\$128,844
Fundraising and Development	\$84,011

[illegible]

Operation HOPE

North County



2022-2023

IMPACT REPORT



Our Journey, Your Impact

Since our inception, Operation HOPE - North County has been a beacon of hope for our community. Over the years, we've extended our hands to over 1,800 individuals, with more than half being children. In the face of rising living costs, many find themselves grappling with homelessness for the first time, often escaping situations of domestic violence.

Our families are not faceless statistics — they are your neighbors, your co-workers, and the classmates of your children. In each person we serve, we see the potential for a brighter future. Your partnership fuels our ability to meet new challenges, transforming lives one story at a time.

Our Mission: Rebuilding Lives, Restoring Independence

At the heart of Operation HOPE - North County is a mission to provide a safe, caring, and supportive environment for families with children and single women experiencing homelessness. It's more than shelter — it's a stepping stone toward rebuilding lives and reclaiming independence.

Our Vision: A Region of Empathy and Independence

In our vision, homelessness does not define individuals; instead, they are embraced with empathy, respect, and provided with the tools to regain their independence. Together, let's create a region where the circumstances of today do not dictate the possibilities of tomorrow.

“Many of our guests are experiencing homelessness for the first time.”

Jimmy Figueroa, Executive Director



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Board of Directors & Leadership	
Support Our Cause	



Operation HOPE - North County
859 E Vista Way, Vista, CA 92084
operationhopeshelter.org
760-536-3880
info@operationhopeshelter.org
[@OperationHOPENC](https://www.instagram.com/OperationHOPENC)

PROGRAMS & SERVICES

CASE MANAGEMENT



Each guest receives a case manager to help them create goals and establish timelines for outcomes.

- Obtaining sustainable employment
- Saving 30% of their income
- Enrolling children in school or daycare
- Improving their credit
- Enrolling in additional qualifying resources, and
- Obtaining stable housing

YOUTH PROGRAMS



Each day, our youth spend their after school hours participating in educational activities, fun projects, and tutoring, as needed.

Ages range from birth to 17 years old. This year our youth learned about:

- Martin Luther King
- Black History Month
- Women's History Month
- July 4th
- Memorial Day
- Planting and watering a garden, preparing for Back to School and self empowerment.

GUIDING GOOD CHOICES & FINANCIAL LITERACY



When guests live at OHNC they are required to take two classes per week that focus on good parenting skills, and financial literacy.

For parenting classes we utilize the evidenced based curriculum, **Guiding Good Choices**.

In addition to these classes, the guests also have daily responsibilities within the shelter. The combination of these items help them to create routines that can be kept once they transition to stable housing.

PANTRY OF HOPE & NEW BEGINNINGS BOUTIQUE



In addition to serving our guests, the Pantry and Boutique are both open on a weekly basis for the local community and our alumni.



In a partnership with North County Food Bank we are able to obtain needed produce, dry goods and diapers to distribute. All goods in the Boutique are gained through generous donations from the community.

KUDOS CORNER

We don't do it for the awards...

But it's nice to be acknowledged for our work.



OHNC 20th Anniversary Proclamations in 2023

- 38th Senate District (CA)
- 74th Assembly District (CA)
- County San Diego Board of Supervisors - Districts 5 & 3
- City of San Marcos
- City of Vista



Leah's Pantry 2023 Gold Star Certification for Nutrition Pantry Program



ABC 10 News Leadership Award | 2022



Heroes of Vista Non-Profit of the Year | 2020

STEPS TO INDEPENDENCE PROGRAM

1

STABILIZE

DAYS 1-14

During this time the intention is to address critical survival needs and to lay the foundation for success in the next steps. Families are introduced to their case manager and the case management process.

2

EDUCATE

DAYS 15-90

Once families have stabilized, this step seeks to improve the family's outlook on life and help them build the skills and knowledge needed for self-sufficiency. The adults attend skill-building classes every weeknight and focus on building a network of support with other families in the program and volunteers while spending quality time with their children and fostering a sense of community.

3

TAKE ACTION

DAYS 91-120

Armed with the skills acquired in step two of the process, families are now ready for action. This step requires that adults who are unemployed secure employment and actively prepare for the transition to self-sufficiency. Their learned new skills combined with mentoring and coaching validates their experiences and gives them assurances of their capabilities to become self-sufficient.

4

INDEPENDENCE

ALUMNI SVCS

Independence is the final step in the program and marks an end to homelessness for the family. Graduates of the program are employed full-time, have saved 30% of their income, and have secured stable housing. The program staff remains connected to families to ensure that they avoid becoming homeless again. They serve as a resource to families for as long as it is needed. Alumni are also eligible to receive support for the holidays including gifts and food.



Transformative: FY22/23 in Review

From Redevelopment to Recognition, Operation HOPE - North County
Reflects on a Year of Resilience and Positive Change

In 2023, Operation HOPE - North County was embraced by **North Coast Church** and transformed in March through their "Serve Your City" project. The shelter, Youth Room, kitchen, and Community Room underwent a complete makeover, breathing new life into our mission.

Simultaneously, our **Pantry of HOPE** and **New Beginnings Boutique** saw incredible growth, experiencing a 500% increase in the past year, serving 1,120 individuals, distributing 100,000 lbs. of food and 180,000 diapers. In fact, the Pantry was recognized by **Leah's Pantry** with the **Gold Star Certification**, our commitment to community support soared.

Collaborations echoed our holistic approach: a backpack drive with the **NAACP** in August and every shelter family adopted for the holidays.

In January, we kicked off a year-long celebration of 20 years, followed by our first annual **Swing Into HOPE** golf tournament in March. May brought vital funds and a donor base from **Rapid Response Housing Solutions**, strengthening our mission.

June saw our courtyard painted with vibrant murals, courtesy of **MR. B BABY** and friends, symbolizing the resilience we foster. The City of Oceanside partnership at their Juneteenth event highlighted our commitment to unity.

Each moment etched in 2023 is a testament to our community's strength, unwavering partnerships, and the enduring hope we collectively nurture.

This was not just a year; it was a narrative of resilience, growth, and impactful change.



4,300+

of Hours Donated by
OHNC's Amazing Volunteers in FY22/23



"Imani"

Imani escaped years of abuse and harassment and found hope through OHNC. With the assistance of her case manager and the Steps to Independence program, she obtained a full-time job, a part-time job, and enrolled in school to pursue a career as a medical assistant. OHNC also helped her maintain her therapy and improve her mental and physical health. For Imani, the organization lives up to its name, providing a feeling of trust and a desire for positive change.

"Nick"

Nick, a single father, arrived at the shelter with his two children, after being evicted from his apartment for falling behind on bills. The case managers at the shelter helped him find employment, enroll his children in a nearby school, and arranged after-school supervision with our community partner, Boys and Girls Club of Vista. During his stay, Nick was also able to secure a vehicle and a stable housing, thanks to his hard work and the support of our staff.

"Rosa"

Rosa got married and soon found herself fleeing domestic violence. She arrived at OHNC with no transportation, a stroller, and few clothes. With the help of her case manager, she was able to secure basic needs and was connected to various programs and resources. She enrolled in an online nursing program and received a \$3,000 scholarship.

She later obtained employment as an RN, received a raise, and saved over \$6,000. She also received therapy and attended workshops to build her self-esteem and independence. Rosa was the recipient of the Champion's Award and moved into a one-bedroom apartment with rental assistance and furniture. She still visits OHNC to visit with staff and shop at the Pantry of HOPE and New Beginnings Boutique.

"Laila"

Laila and her three children fled an abusive situation and quickly became homeless. Laila discovered OHNC through her children's teacher and received assistance through their program. With their help, Laila was able to obtain employment, maintain her vehicle, enroll her son in specialized therapy, start a savings account, and secure a modest apartment for her family. Laila and her children now have stability and a warm home, and they occasionally visit OHNC to give updates.

"Martha"

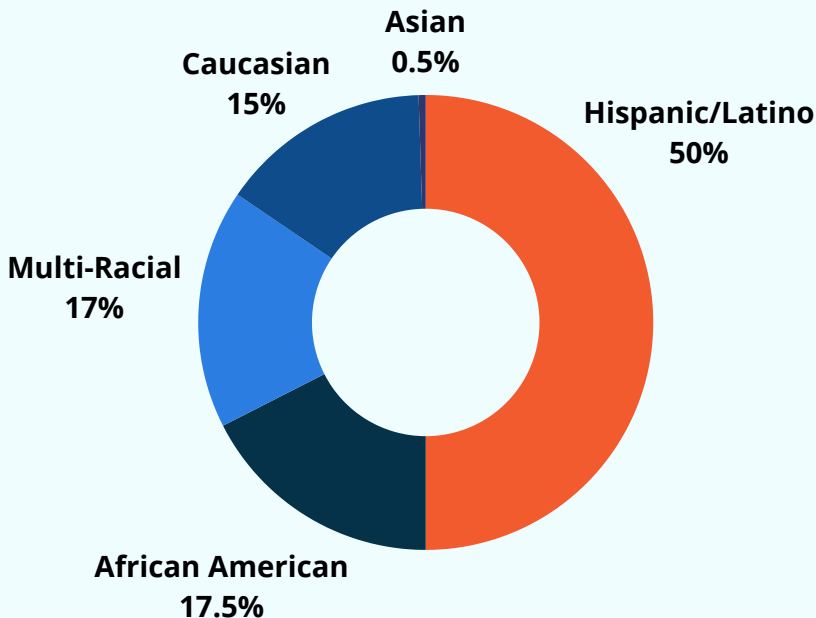
Martha faced neglect from her father after being separated from her mother by border walls. As a teen parent, she struggled with delinquency and domestic violence, but turned to OHNC for help. The organization provided her with resources and support, enabling her to break the cycle of violence, find employment, secure housing, and become a better parent to her five children.

**To read their full
stories, visit here**

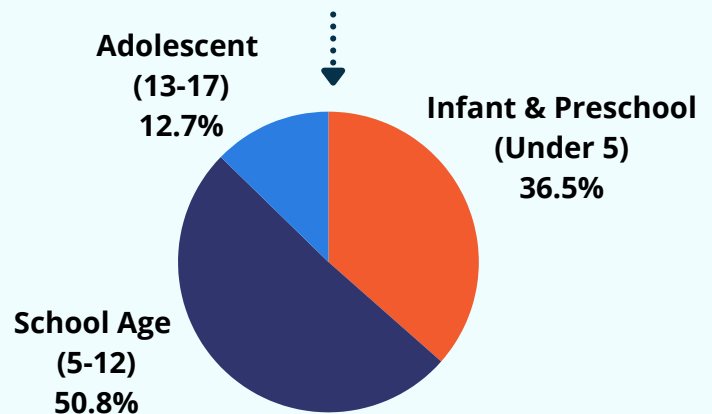
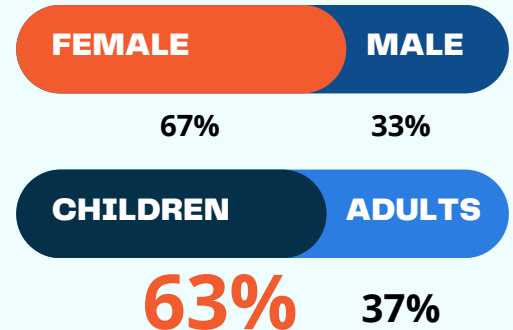


BY THE NUMBERS

ETHNICITY



DEMOGRAPHICS



COMMUNITY OF ORIGIN

Within County of San Diego	96%
Escondido	20%
Oceanside	19%
San Diego	19%
Vista	10%
Carlsbad	9%
San Marcos	7%
Chula Vista	5%
El Centro	3%
Encinitas	2%
El Cajon	2%
out-of-state / other locations	5%

PROGRAM HIGHLIGHTS

Average length of stay for clients: 120 days
 Successfully moved into stable housing: 56%
 Exits into continuum of care: 10%
 Skill building classes offered: 192
 Meals donated by outside agencies: 315
 New Beginnings Boutique serves: 300 fam/yr

DEVELOPMENT

Total Revenue: \$978,848
 Business Contribution: \$220,479 (23%)
 Campaign and Events: \$63,616 (6%)
 Churches: \$22,656 (2%)
 Civic Organizations: \$2,278 (>1%)
 Government: \$360,164 (37%)
 Private Donations: 304,420 (31%)
 Other: \$5,232 (>1%)

Total Expenses: \$984,225
 Program and Operations: \$748,356 (76%)
 Development: \$172,079 (17.5%)
 Other: \$63,788 (6.5%)
 Operating Deficit **\$5,378 (0.5%)**

OTHER SELF-REPORTED DATA

of clients that DID NOT:

- Have a Substance Abuse Disorder: 161 (94%)
- Come from Chronic Homelessness: 166 (98%)

of clients that DID experience:

- Domestic Violence: 97 (57%)

% of clients with:

- Mental Health Disorder: 12%
- Physical Disability: 5%

US Military Veterans: 2%

*Self reported data collected during pre-screening

A MESSAGE FROM THE PRESIDENT

Dear Valued Supporters,

Amidst the challenges of 2023, Operation HOPE - North County achieved remarkable progress, thanks to your unwavering generosity and commitment. Your support has not only provided families and children with safe shelter but has also empowered them with crucial case management, community resources, financial literacy, and advocacy skills.



As we step into the 2024, the urgency grows. A rising number of first-time working families face homelessness, and our center is witnessing a continuous surge in children and youth. Your ongoing contribution is essential, enabling us to address this pressing need and uplift more lives — since only 37% of our funding comes from government grants. Join us in creating new stories of hope, where each contribution sparks positive change.

Together, we can navigate the challenges ahead and build a future where hope continues to prevail.

With gratitude and appreciation,

Beatriz "Bea" Palmer
President, Board of Directors

Board of Directors

Beatriz "Bea" Palmer	President
Herb Liberman	Vice Pres.
Cindy Taylor	Secretary
Mick Bostwick	Treasurer

Dick Muir	Member
Satia Austin	Member
Mary Regan	Member
Beth Haight	Member
Johnny Lundy	Member

*100% of board members are 'Give or Get'.

Leadership

Jimmy Figueroa, *Executive Director*
jfigueroa@operationhopeshelter.org

Adri Furtado, *Dir. Resource Development*
afurtado@operationhopeshelter.org

Diana Garcia, *Dir. of Programs*
dgarcia@operationhopeshelter.org

DONATE

Support Our Cause

"For 20 years, Operation HOPE - North County has been serving the community with the support of people like you. Your generosity ensures we can continue to provide services and much more."

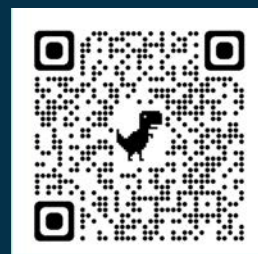
Adri Furtado, Director of Resource Development



OR



OR



Make a Donation

Sponsor a Meal

Volunteer

There's no wrong way to help. You can also:

Become a recurring supporter or
Legacy of HOPE giver through
your estate or trust.

Mail your Donation to
859 E. Vista Way
Vista, CA 92084

Make an In-Kind donation
760-536-3880 or
operationhopeshelter.org

Title	Palomar College Foundation - Revitalizing Radio Communications: Enhancing Training Equipment for Police Academy	05/17/2024
	by Cathy Splett in San Marcos Community Foundation on behalf of Palomar College Foundation csplett@palomar.edu	id. 46541282

Original Submission

05/17/2024

Score	n/a
-------	-----

General Project Information	
Please enter your organization's name and project name.	Palomar College Foundation - Revitalizing Radio Communications: Enhancing Training Equipment for Police Academy
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
Project Name	Revitalizing Radio Communications: Enhancing Training Equipment for Police Academy
Project Start Date	6/24/2024
Project End Date	6/24/2025
Date by Which Funds Will Be Expended:	12/1/2024
Total Number of People Served by this Project	1200.0
Total Number of People Served by this Project in San Marcos Only	1200.0

Grant Amount Requested	3000.0
Organization Details	
Organization Name	Palomar College Foundation
Organization Street Address	1140 W. Mission Road
Organization City	San Marcos
Organization State	California
Organization Zip Code	92069
Organization Website	www.palomar.edu/foundation
Organization's EIN	95-6094128 200 Palomar College Foundation 954ef445-290b-47c3-8578-06a74c2c8af0 1140 West Mission Road San Marcos CA 92069 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-06-12T00:00:00 2023-06-26T00:00:00 501(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) 2023-06-12T00:00:00 1963 12
Contact Information	
Contact First Name	Stacy
Contact Last Name	Rungaitis
Contact Title	Executive Director
Contact Phone	+17607441155
Contact Email	srungaitis@palomar.edu
Project Details	

<p>Briefly describe your request for funds.</p>	<p>The Foundation seeks funding for the Palomar College Police Academy's radio system upgrade and maintenance project. Our current equipment, serving us well for over a decade, now requires urgent replacement and repair to uphold our commitment to top-tier training for future law enforcement professionals. The radio system is integral to our curriculum, facilitating realistic scenarios for student preparation in field challenges, from tactical coordination to emergency response. However, years of rigorous use have left many components inoperable, with batteries, antennas, and microphone cords deteriorating. These issues hinder training effectiveness and compromise student safety. With \$3,000 in funding, we'll replace worn-out parts and conduct repairs to restore optimal functionality. As a dually accredited program recognized by POST and WASC, we are dedicated to maintaining the highest training standards. Your support will ensure our students receive the best preparation for their law enforcement careers.</p>
<p>Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.</p>	<p>Our request for funding to upgrade and maintain the radio system at the Palomar College Police Academy holds significant importance for the San Marcos community. Radios are worn by students during training each day (4 times per week) and are used to communicate with staff and other students during training, as well as to acclimate students to appropriate radio communication and radio transmissions they need to know in the field once they graduate. By ensuring our training equipment is modern and reliable, we are directly enhancing the preparedness and safety of future law enforcement professionals who will serve and protect the community. With improved communication tools, our graduates will be better equipped to respond effectively to emergencies, coordinate tactical operations, and engage with community members.</p> <p>Anticipating the numbers served, we can estimate that our program trains a substantial cohort of aspiring law enforcement professionals each year. With 120 recruits enrolled in our Basic Police Academy Program, located in San Marcos annually and considering the broader impact as they graduate and enter service in various law enforcement agencies, the upgraded radio system will directly benefit not just our students but also the entire San Marcos community (over 94,000 residents).</p>
<p>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.</p>	<p>We partnered with SMUSD for dual enrollment, collaborate with the San Marcos Boys and Girls Club, CSUSM, and the San Marcos Chamber of Commerce, and maintain close ties with the City of San Marcos.</p>

<p>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.</p>	<p>Yes. Enrollment in the CALM Program, which received funding in 2023, increased textbook accessibility by reducing costs. A total of 8,513 students, including 1,191 from San Marcos, were enrolled.</p>
<p>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.</p>	<p>The mission of the Palomar College Foundation is to assure equal access to success for all Palomar College students by inspiring individual, business, and foundation philanthropic support that helps remove financial barriers and provides essential educational resources. In addition to direct student support, the foundation's mission includes support of college and faculty initiatives that enhance the educational experience of Palomar College students.</p> <p>For over 65 years, the Palomar College Foundation has been instrumental in guiding local students toward success and fostering a skilled workforce crucial for economic growth. Through our core programs, including the Textbook Assistance Program, Scholarships, and student emergency grants, we have provided millions of dollars in support, enabling thousands of students to pursue their educational aspirations. Our foundation's impact is evident in the many San Marcos residents now thriving in professions like teaching, welding, entrepreneurship, first-responders, engineering, nursing, programming, and business, thanks to the educational opportunities afforded by Palomar College.</p> <p>Palomar College is a public community college, one of 116 such colleges in the California Community College system. At Palomar, students can choose from more than 200 associate degree and certificate programs, complete the first two years of a bachelor's degree, or enjoy personal enrichment classes for lifelong learning. The college opened its doors in 1946 at its campus in San Marcos, California, approximately 30 miles north of San Diego. Today, the college serves the region through satellite educational sites located in Escondido, Fallbrook, Rancho Bernardo, and Camp Pendleton.</p> <p>Palomar College is the gateway to higher education for more than 25,000 students at a time, of which approximately 33% are full-time students and 67% are part-time, often juggling school, work, and family demands. We offer degrees in everything from chemistry and math to information sciences, welding, and nursing. Our graduates are the communities' teachers, nurses, tradespeople, social workers, counselors, technicians, IT specialists, first-responders, artists, and entrepreneurs. Some go on to</p>

degrees at four-year colleges; others immediately put their skills to work. Many become successful entrepreneurs, creating jobs and opportunities and being not only employers but also sources of inspiration for the next generation of Palomar students.

We are a college of opportunity. For many of our students, Palomar College is the opportunity to be the first in their families to pursue higher education, and the economic and social advantages it brings. We provide the inspiration for those with aspirations, and we provide a supportive, welcoming environment that recognizes and responds to the unique challenges many Palomar College students face—economic, educational, social, and personal challenges that must be addressed so these students can have their chance at success.

Our students are a rich, diverse population. We hold the federal designation of a Hispanic Serving Institution with about 46 percent of our students Hispanic. Due to our proximity to major military facilities, a substantial percentage of the Palomar College students are military veterans seeking to pick up where they left off before being called upon to put their lives at stake on the country's behalf. Another substantial percentage are working people who for economic and personal reasons had to join the workforce at a young age and now seek to expand their horizons.

The Palomar College Foundation's unwavering commitment to equal access to success for all students has made a lasting impact on the San Marcos community. Through our philanthropic endeavors and strategic initiatives, we continue to be a catalyst for positive change, empowering students to realize their full potential and contribute meaningfully to society.

Sustaining success requires community collaboration. We thank the San Marcos Community Foundation for its long legacy of support, which has made a significant difference in the lives of many San Marcos residents, who typically comprise about 14% of our student body.

Testimonials: Jesus M. began his Criminal Justice journey fourteen years ago, right after graduating from high school, with his first class at Palomar College. Within a year, he secured a part-time position as a dispatcher for the Palomar College Police Department (PCPD). Now, at the age of 32, Jesus proudly remains a loyal employee of the college, having dedicated himself to his role for all these years. Recently, he embarked on a new venture by re-enrolling at Palomar as a student and joining the year-long Police Academy.

“All of my skills, everything I have, is because of Palomar College—my education, the mentoring my supervisors have given me. They trained me here as a dispatcher—I learned to multi-task, and I learned to prioritize calls. Palomar made it possible for me to fulfill my dream of serving in law enforcement.”

Please upload the annual operating budget for your organization.

[2024_PCF_Organizational_Budget.pdf](#)

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

[FINAL_2023_PCF_Audit_Report_with_2022_Comparison_-_Palomar_College_Foundation.pdf](#)

Please attach the first two pages of your Federal 990.

[2023_Tax>Returns_-_Palomar_College_Foundation_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.

Funding

Budget Worksheet

[San Marcos Community Foundation - Budget Worksheet.xlsx](#)

Project Budget Total 3000.0

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 project's budget encompasses the procurement of crucial parts to upgrade and sustain the radio system. In the event of partial funding, we will explore alternatives through individual donations.
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Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.

Item	Cost	Notes (optional)
Motorola CP 200 2250 MAH LIION Battery with 1 Year Warranty (16 @ \$84.34 each)	\$1,349.44	
Motorola UHF STD WHIP Antenna for CP200D (20 @ \$12.69)	253.8	
Motorola Remote Speaker Mic for CP200D/CP 100D/R2 (12@ \$76.98)	923.76	
Pryme Remote Speaker Mic-Mot for CP200D/CP- 100D/R2 (3 @ \$51.46)	\$154.38	
Shipping and Handling - estimated	\$103.21	
Estimated Tax	\$215.41	
Total budget for this PROJECT:	3000	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Individual Donors	1000	P
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			

COPY FOR PUBLIC INSPECTION

Form **990**

OMB No. 1545-0047

Return of Organization Exempt From Income Tax

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

2023Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.**Open to Public
Inspection**

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20																	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; vertical-align: top;"> C PALOMAR COLLEGE FOUNDATION 1140 W. MISSION ROAD SAN MARCOS, CA 92069 </td> <td style="width:30%; vertical-align: top;"> D Employer identification number 95-6094128 E Telephone number 760-744-1150 G Gross receipts \$ 1,768,894. </td> </tr> <tr> <td colspan="2"> F Name and address of principal officer: SAME AS C ABOVE </td> </tr> <tr> <td colspan="2"> H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>If "No," attach a list. See instructions.</small> </td> </tr> <tr> <td colspan="2"> I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 </td> </tr> <tr> <td colspan="2"> J Website: WWW.PALOMAR.EDU/FOUNDATION </td> </tr> <tr> <td colspan="2"> K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other </td> </tr> <tr> <td colspan="2"> L Year of formation: 1959 M State of legal domicile: CA </td> </tr> <tr> <td colspan="2"> H(c) Group exemption number </td> </tr> </table>	C PALOMAR COLLEGE FOUNDATION 1140 W. MISSION ROAD SAN MARCOS, CA 92069	D Employer identification number 95-6094128 E Telephone number 760-744-1150 G Gross receipts \$ 1,768,894.	F Name and address of principal officer: SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>If "No," attach a list. See instructions.</small>		I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: WWW.PALOMAR.EDU/FOUNDATION		K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other		L Year of formation: 1959 M State of legal domicile: CA		H(c) Group exemption number	
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H(c) Group exemption number																	

Part I Summary				
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE PALOMAR COLLEGE FOUNDATION, WITH THE SUPPORT OF THE COMMUNITY, SECURES SUPPLEMENTAL FUNDING, OTHER RESOURCES, AND PROVIDES PROGRAM SUPPORT FOR THE BENEFIT OF PALOMAR COMMUNITY COLLEGE AND ITS STUDENTS.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	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 2023 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	11
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	11,420,903.	996,297.
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	527,071.	585,033.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	92,522.	100,556.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,040,496.	1,681,886.
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	972,165.
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)	52,479.	10,444.
16a		Professional fundraising fees (Part IX, column (A), line 11e)		
b		Total fundraising expenses (Part IX, column (D), line 25)	8,001.	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	145,933.	159,621.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,170,577.	1,047,021.
19		Revenue less expenses. Subtract line 18 from line 12	10,869,919.	634,865.
Net Assets or Fund Balances		20	Total assets (Part X, line 16)	Beginning of Current Year 24,083,180.
	21	Total liabilities (Part X, line 26)	39,092.	23,056.
	22	Net assets or fund balances. Subtract line 21 from line 20	24,044,088.	27,176,733.

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		
	STACY RUNGAITIS		EXECUTIVE DIRECTOR		
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date
	AUBREY W. MANN				
	Firm's name		Firm's EIN		PTIN
	WILKINSON HADLEY KING & CO. LLP		52-2354566		P00691156
	Firm's address		Firm's EIN		Phone no.
		218 W. DOUGLAS AVE		52-2354566	
		EL CAJON, CA 92020		619-447-6700	
May the IRS discuss this return with the preparer shown above? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					

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

TEEA0101L 08/23/23

Form **990** (2023)

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

THE PALOMAR COLLEGE FOUNDATION, WITH THE SUPPORT OF THE COMMUNITY, SECURES
 SUPPLEMENTAL FUNDING, OTHER RESOURCES, AND PROVIDES PROGRAM SUPPORT FOR THE BENEFIT
 OF PALOMAR COMMUNITY COLLEGE AND ITS STUDENTS.

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 \$ 876,956. including grants of \$) (Revenue \$)
 GRANTS, ALLOCATIONS, AND SCHOLARSHIPS FOR THE BENEFIT OF THE STUDENTS AT PALOMAR
 COMMUNITY COLLEGE.

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 876,956.



Organizational Budget FY 2024

January 1, 2024 - December 31, 2024

REVENUE		
Contributions - Scholarships	\$	350,000
General Contributions	\$	500,000
Foundation Grants	\$	150,000
Fundraisers/Special Events	\$	150,000
In-Kind Support (College District Support)	\$	550,000
Investment Return	\$	100,000
Other Income	\$	50,000
TOTAL REVENUE	\$	1,850,000
EXPENSES		
Supporting Services		
*Donated Services and Facilities	\$	450,000
Additional Personnel & Services	\$	75,000
Fundraising Events	\$	45,000
Donor Stewardship & Cultivation	\$	7,000
Marketing/Social Media	\$	6,000
Printing/Creative Services	\$	2,500
Postage	\$	2,500
Travel/Mtgs/Seminars/Misc.	\$	4,300
Office Supplies/Equipment	\$	3,500
Professional Services/Support	\$	25,250
Memberships/Community Engagement	\$	7,600
Total Supporting Services Expenses	\$	628,650
Program Services		
Grants/Allocations	\$	600,000
Scholarships Disbursed	\$	400,000
Fundraising Events	\$	30,000
*Donated Services and Facilities	\$	100,000
Other Expenses	\$	-
Total Program Services Support	\$	1,130,000
TOTAL EXPENSES AND SERVICES	\$	1,758,650

*Salaries & Benefits/ Services & Facilities (donated by the Palomar College District)



Palomar College Foundation

Financial Statements

Years Ended
December 31, 2023
and
December 31, 2022



PALOMAR COLLEGE FOUNDATION
Financial Statements and Supplemental Information
Years Ended December 31, 2023 and December 31, 2022

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Independent Auditor's Report

To the Board of Directors of
Palomar College Foundation

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Palomar College Foundation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023 and December 31, 2022, and the related statements of activities, cash flows, and functional expenses 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 Palomar College Foundation as of December 31, 2023 and December 31, 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 Palomar College Foundation 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 Palomar College Foundation'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 Palomar College Foundation'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 Palomar College Foundation'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.



El Cajon, California

April 15, 2024

Financial Statements

PALOMAR COLLEGE FOUNDATION

Statement of Financial Position
December 31, 2023 and December 31, 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash and cash equivalents	\$ 1,703,877	\$ 1,703,862
Operating investments	4,535,717	4,482,984
Accounts receivable	225,151	27,026
Property & Equipment, net	362	493
Beneficial interests in assets held by charitable trusts	130,153	210,797
Endowments		
Beneficial interests in assets held by community foundation	611,317	564,849
Other endowment investments	19,993,212	17,093,169
Total Assets	<u><u>\$ 27,199,789</u></u>	<u><u>\$ 24,083,180</u></u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 931	\$ 11,019
Payable to charitable trust beneficiaries	22,125	28,073
Total Liabilities	<u>23,056</u>	<u>39,092</u>
Net Assets		
Without Donor Restrictions		
Undesignated	2,640,070	2,045,207
Total without donor restrictions	<u>2,640,070</u>	<u>2,045,207</u>
With Donor Restrictions		
Restricted for specific purposes	3,801,981	4,130,066
Charitable trusts	130,153	210,797
Endowments	20,604,529	17,658,018
Total with donor restrictions	<u>24,536,663</u>	<u>21,998,881</u>
Total Net Assets	<u>27,176,733</u>	<u>24,044,088</u>
Total Liabilities and Net Assets	<u><u>\$ 27,199,789</u></u>	<u><u>\$ 24,083,180</u></u>

The accompanying notes are an integral part of this statement.

PALOMAR COLLEGE FOUNDATION
Statement of Activities
Years Ended December 31, 2023 and December 31, 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total 2023	Without Donor Restrictions	With Donor Restrictions	Total 2022
Revenue, Support, and Gains						
Gross special events revenue	\$ 187,564	\$ -	\$ 187,564	\$ 162,145	\$ -	\$ 162,145
Less cost of direct benefits to donors	(87,008)	-	(87,008)	(69,623)	-	(69,623)
Net special events revenue	100,556	-	100,556	92,522	-	92,522
Contributions	61,142	722,155	783,297	57,549	10,975,354	11,032,903
Grants	50,500	162,500	213,000	48,000	340,000	388,000
Donated services and facilities	662,174	-	662,174	623,770	-	623,770
Interest and dividends	107,492	466,362	573,854	82,214	505,607	587,821
Net investment return*	251,117	2,196,255	2,447,372	(529,967)	(2,510,463)	(3,040,430)
Net assets released from restriction	1,009,490	(1,009,490)	-	1,085,295	(1,085,295)	-
Total Revenue, Support, and Gains	2,242,471	2,537,782	4,780,253	1,459,383	8,225,203	9,684,586
Expenses and Losses						
Program services expenses	1,439,804	-	1,439,804	1,502,370	-	1,502,370
Supporting services expenses	207,804	-	207,804	249,120	-	249,120
Total Expenses and Losses	1,647,608	-	1,647,608	1,751,490	-	1,751,490
Change in Net Assets	594,863	2,537,782	3,132,645	(292,107)	8,225,203	7,933,096
Net Assets, Beginning of Year	2,045,207	21,998,881	24,044,088	2,337,314	13,773,678	16,110,992
Net Assets, End of Year	\$ 2,640,070	\$ 24,536,663	\$ 27,176,733	\$ 2,045,207	\$ 21,998,881	\$ 24,044,088

*Includes changes in beneficial interests in charitable trusts and community foundations.

The accompanying notes are an integral part of this statement.

PALOMAR COLLEGE FOUNDATION
Statement of Functional Expenses
Years Ended December 31, 2023 and December 31, 2022

	2023				2022			
	Program Services	Support Services		Total	Program Services	Support Services		Total
	Educational Programs	Management and General	Fundraising & Development	2023	Educational Programs	Management and General	Fundraising & Development	2022
Grants and other assistance	\$ 623,031	\$ -	\$ -	\$ 623,031	\$ 567,320	\$ -	\$ -	\$ 567,320
Scholarships	253,925	-	-	253,925	404,845	-	-	404,845
Donated services and facilities	562,848	59,596	39,730	662,174	530,205	56,139	37,426	623,770
Salaries and benefits	-	7,311	3,133	10,444	-	36,735	15,744	52,479
Advertising and promotion	-	-	5,213	5,213	-	-	2,397	2,397
Professional services	-	36,300	-	36,300	-	39,600	-	39,600
Investment management fees	-	61,587	-	61,587	-	42,857	-	42,857
Bank and merchant fees	-	-	(345)	(345)	-	-	2,138	2,138
Training and development	-	20,984	-	20,984	-	21,623	-	21,623
Printing and duplicating	-	1,959	-	1,959	-	388	-	388
Travel and conference	-	3,583	-	3,583	-	4,281	-	4,281
Audit and tax preparation	-	13,720	-	13,720	-	12,800	-	12,800
Office expenses	-	3,015	-	3,015	-	1,868	-	1,868
Membership and board meetings	-	4,524	-	4,524	-	10,255	-	10,255
Donor stewardship	-	2,362	-	2,362	-	1,597	-	1,597
Insurance	-	5,001	-	5,001	-	4,426	-	4,426
Other operating expenses	-	1,587	-	1,587	-	1,572	-	1,572
Other special events expenses	-	-	87,008	87,008	-	-	69,623	69,623
Depreciation	-	131	-	131	-	131	-	131
Total expenses by function	1,439,804	221,660	134,739	1,796,203	1,502,370	234,272	127,328	1,863,970
Less expenses included with revenues on the statement of activities								
Investment management fees	-	(61,587)	-	(61,587)	-	(42,857)	-	(42,857)
Cost of direct benefits to donors	-	-	(87,008)	(87,008)	-	-	(69,623)	(69,623)
Total expenses included in the expense section on the statement of activities	<u>\$ 1,439,804</u>	<u>\$ 160,073</u>	<u>\$ 47,731</u>	<u>\$ 1,647,608</u>	<u>\$ 1,502,370</u>	<u>\$ 191,415</u>	<u>\$ 57,705</u>	<u>\$ 1,751,490</u>

The accompanying notes are an integral part of this statement.

PALOMAR COLLEGE FOUNDATION

Statement of Cash Flows

Years Ended December 31, 2023 and December 31, 2022

	2023	2022
Cash Flows from Operating Activities		
Receipts from special events	\$ 187,564	\$ 162,145
Receipts from grants and contributions	798,172	11,477,413
Receipts from interest and dividends	573,854	587,821
Payments for grants and scholarships	(882,904)	(977,768)
Payments for salaries and benefits	(10,444)	(52,479)
Payments for other expenses	(256,586)	(213,938)
Net Cash Used For Operating Activities	<u>409,656</u>	<u>10,983,194</u>
Cash Flows from Investing Activities		
Proceeds from sale of investments	11,179	(60,750)
Purchases of investments	(420,820)	(10,774,984)
Net Cash From Investing Activities	<u>(409,641)</u>	<u>(10,835,734)</u>
Net Change in Cash and Cash Equivalents	15	147,460
Cash and Cash Equivalents, Beginning of Year	<u>1,703,862</u>	<u>1,556,402</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 1,703,877</u></u>	<u><u>\$ 1,703,862</u></u>
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities		
Change in net assets	\$ 3,132,645	\$ 7,933,096
Adjustments to reconcile change in net assets to net cash:		
Depreciation	131	131
Unrealized investment gains/losses	(2,497,780)	2,936,824
Realized investment gains/losses	(11,179)	60,750
(Increase) Decrease in assets		
Accounts receivable	(198,125)	56,509
Increase (Decrease) in liabilities		
Accounts payable	(10,088)	1,487
Deferred revenue	-	-
Payable to beneficiaries of charitable remainder trusts	(5,948)	(5,603)
Net Cash Used For Operating Activities	<u><u>\$ 409,656</u></u>	<u><u>\$ 10,983,194</u></u>

The accompanying notes are an integral part of this statement.

PALOMAR COLLEGE FOUNDATION

Notes to the Financial Statements

Years Ended December 31, 2023 and December 31, 2022

A. Principal Activity and Summary of Significant Accounting Policies

Organization

Palomar College Foundation (Foundation) is a California nonprofit organization established in 1959 to secure supplemental funding and other resources for the benefit of the students and faculty of Palomar Community College District (District). The Foundation's programs include student scholarships, faculty grants, donor-designated funds, and special projects. The Foundation receives contributions to support the students and programs of the District.

Basis of Accounting

The financial statements of the Foundation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Revenues are recorded in the accounting period they become both measurable and available. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received or services rendered).

Basis of Presentation

The Foundation reports information regarding its financial position and activities according to the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) 958, Financial Statements of Not-for-Profit Entities, and Accounting Standards Update (ASU) No. 2016-14 Presentation of Financial Statements of Not-for-Profit Entities. Under ASC 958 and ASU No. 2016-14, the Foundation is required to report information regarding its financial position and activities to two classes of net assets; net assets with donor restrictions and net assets without donor 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 the reported amounts of assets and liabilities and disclosure 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.

Cash and Cash Equivalents

The Foundation considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted for endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

PALOMAR COLLEGE FOUNDATION
Notes to the Financial Statements (Continued)
Years Ended December 31, 2023 and December 31, 2022

Accounts Receivable

Accounts receivable consist primarily of non-interest-bearing amounts due for scholarships, grants, and fundraising activities. The Foundation determines the allowance for uncollectible accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectible. As of December 31, 2023 and 2022, no allowance for uncollectible accounts has been recorded.

Investments

The Foundation records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Net investment return/(loss) 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 expenses.

Property and Equipment

Acquisitions of property and equipment of \$500 or more are capitalized and are recorded at cost. Donated property and equipment are recorded at fair market value at the date of the gift. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from five to seven years.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets are available for use in general operations and not subject to donor restrictions. The governing board has designated an operating reserve within the net assets without donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time 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.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

PALOMAR COLLEGE FOUNDATION
Notes to the Financial Statements (Continued)
Years Ended December 31, 2023 and December 31, 2022

Donated Services and Facilities

Volunteers contribute significant amounts of time to the Foundation's program services, administration, and fundraising and developing activities. The financial statements represent the fair market value for professional services that can be quantified. The financial statements do not reflect the value of contributed services that do not meet recognition criteria prescribed by generally accepted accounting principles. Donated facilities are recorded at fair value at the date of donation.

Advertising

Advertising costs are expensed as incurred and approximated \$5,213 and \$2,397 during the years ended December 31, 2023 and December 31, 2022.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Income Taxes

The Palomar College Foundation is organized as a California nonprofit corporation and is recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as organizations described in IRC Section 501(c)(3). Contributions to the Foundation qualify for the charitable contribution under IRC Sections 170(b)(1)(A)(vi) and have been determined not to be private foundations under IRC Sections 509(a)(1) and (3). The Foundation is required to file an annual Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Foundation is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. We have determined that the Foundation is not subject to unrelated business income tax and therefore have not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS. The federal income tax and informational returns are subject to examination by the Internal Revenue Service for three years after the returns are filed.

The Foundation is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The Foundation is required to file a California Exempt Organization Annual Information Return (Form 199) each fiscal year with the California Franchise Tax Board. In addition, the Foundation is required to file an Annual Registration Renewal Fee Report to Attorney General of California (Form RRF-1) to the California Registry of Charitable Trusts. The state income tax and informational returns are subject to examination by the California Franchise Tax Board for four years after the returns are filed.

The Foundation follows provisions of uncertain tax positions as addressed in ASC 958. 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 financial statements related to uncertain tax positions for the Years Ended December 31, 2023 and December 31, 2022.

PALOMAR COLLEGE FOUNDATION
Notes to the Financial Statements (Continued)
Years Ended December 31, 2023 and December 31, 2022

Financial Instruments and Credit Risk

The Foundation manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the Foundation to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Foundation has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from board members and individuals supportive of the Foundations mission. Investments are made by diversified investment managers whose performance is monitored by the board of directors for the Foundation. Although fair values of investments are subject to fluctuation on a year-to-year basis, the Foundation believes that the investment policies and guidelines are prudent for the long-term welfare of the Foundation.

New Accounting Guidance

The Financial Accounting Standards Board (FASB) regularly issues Accounting Standards Updates (ASU). These updates are issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The Foundation adheres to updated accounting guidelines as they become effective. For the years ended December 31, 2023 and December 31, 2022 there were no changes that resulted in adjustments to ending net position.

Subsequent Events

In preparing these financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through April 15, 2024, the date the financial statements were available to be issued.

B. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	Year Ended December 31,	
	2023	2022
Cash and cash equivalents	\$ 1,703,877	\$ 1,703,862
Accounts receivable	225,151	27,026
Endowment spending-rate distributions and appropriations	933,061	804,097
	<u>\$ 2,862,089</u>	<u>\$ 2,534,985</u>

Endowment funds consist of donor-restricted endowments. Income earned on donor-restricted endowments remains restricted for the same purpose, except for annual distributions from the Endowment based on the distribution policy set forth by the Endowment Advisory Board, a subcommittee of the Foundation's Board of Directors. Annual distributions from the Endowment range from 3-5% of the Endowment per the distribution policy. Donor-restricted endowment funds are not available for general expenditures.

As part of the Foundation's liquidity management plan, cash in excess of daily requirements is invested in short-term investments, certificates of deposit, and money market funds.

PALOMAR COLLEGE FOUNDATION
Notes to the Financial Statements (Continued)
Years Ended December 31, 2023 and December 31, 2022

C. Fundraising Expense

For the years ended December 31, 2023 and December 31, 2022 the Foundation incurred fundraising expenses of \$134,739 and \$127,328 which are 13.88% and 1.14% of special events and contribution revenue, respectively.

D. Property and Equipment

Property and equipment consists of the following:

	<u>2023</u>	<u>2022</u>
Furniture and equipment	\$ 35,329	\$ 35,329
Less accumulated depreciation	<u>(34,967)</u>	<u>(34,836)</u>
Property and equipment, net	<u>\$ 362</u>	<u>\$ 493</u>

E. Fair Value Measurements and Disclosures

The Foundation reports certain assets at fair value in the financial statements. Fair value is the price that would be received to sell an asset in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets that can be accessed on the measurement date.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. These include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, inputs other than quoted prices that are observable for the asset, and market corroborated inputs.

Level 3 - Unobservable inputs for the asset. In these situations, the Foundation develops inputs using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the Foundation's assessment of the quality, risk, or liquidity profile of the asset.

PALOMAR COLLEGE FOUNDATION
Notes to the Financial Statements (Continued)
Years Ended December 31, 2023 and December 31, 2022

The following table presents assets measured at fair value on a recurring basis at December 31, 2023:

Assets	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Charitable Trusts				
Fixed Income Taxable	\$ 49,385	\$ 49,385	\$ -	\$ -
US Equity	53,562	53,562	-	-
International Equity	27,206	27,206	-	-
Total	<u>130,153</u>	<u>130,153</u>	<u>-</u>	<u>-</u>
Endowment - Community Foundation				
Cash	42,239	42,239	-	-
Fixed Income Taxable	165,830	-	165,830	-
US Equity	217,622	-	217,622	-
International Equity	185,626	-	185,626	-
Total	<u>611,317</u>	<u>42,239</u>	<u>569,078</u>	<u>-</u>
Endowment - Other				
Cash	51,154	51,154	-	-
Fixed Income Taxable	5,861,129	5,861,129	-	-
US Equity	6,616,635	6,616,635	-	-
International Equity	4,721,035	4,721,035	-	-
Emerging Markets	388,197	388,197	-	-
Real Asset Securities	581,449	581,449	-	-
Dynamic Asset Allocation	445,869	-	445,869	-
Alternative Investments	1,327,744	-	1,327,744	-
Total	<u>19,993,212</u>	<u>18,219,599</u>	<u>1,773,613</u>	<u>-</u>
Operating Investments				
Cash	18,208	18,208	-	-
Fixed Income Taxable	1,477,272	1,477,272	-	-
US Equity	1,425,013	1,425,013	-	-
International Equity	722,784	722,784	-	-
Emerging Markets	41,951	41,951	-	-
Real Asset Securities	127,236	127,236	-	-
Dynamic Asset Allocation	436,507	-	436,507	-
Alternative Investments	286,746	-	286,746	-
Total	<u>4,535,717</u>	<u>3,812,464</u>	<u>723,253</u>	<u>-</u>
Total Investments	<u>\$ 25,270,399</u>	<u>\$ 22,204,455</u>	<u>\$ 3,065,944</u>	<u>\$ -</u>

PALOMAR COLLEGE FOUNDATION
Notes to the Financial Statements (Continued)
Years Ended December 31, 2023 and December 31, 2022

The following table presents assets measured at fair value on a recurring basis at December 31, 2022:

Assets	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Charitable Trusts				
Fixed Income Taxable	\$ 84,658	\$ 84,658	\$ -	\$ -
US Equity	80,645	80,645	-	-
International Equity	45,494	45,494	-	-
Total	<u>210,797</u>	<u>210,797</u>	<u>-</u>	<u>-</u>
Endowment - Community Foundation				
Cash	24,476	24,476	-	-
Fixed Income Taxable	155,792	-	155,792	-
US Equity	201,488	-	201,488	-
International Equity	183,093	-	183,093	-
Total	<u>564,849</u>	<u>24,476</u>	<u>540,373</u>	<u>-</u>
Endowment - Other				
Cash	5,670	5,670	-	-
Fixed Income Taxable	5,345,397	5,345,397	-	-
US Equity	5,437,742	5,437,742	-	-
International Equity	4,040,782	4,040,782	-	-
Emerging Markets	354,633	354,633	-	-
Real Asset Securities	544,403	544,403	-	-
Dynamic Asset Allocation	611,701	-	611,701	-
Alternative Investments	752,841	-	752,841	-
Total	<u>17,093,169</u>	<u>15,728,627</u>	<u>1,364,542</u>	<u>-</u>
Operating Investments				
Fixed Income Taxable	1,165,893	1,165,893	-	-
US Equity	1,130,418	1,130,418	-	-
International Equity	487,710	487,710	-	-
Emerging Markets	29,545	29,545	-	-
Real Asset Securities	111,902	111,902	-	-
REIT	17,177	17,177	-	-
Dynamic Asset Allocation	729,905	-	729,905	-
Alternative Investments	810,434	-	810,434	-
Total	<u>4,482,984</u>	<u>2,942,645</u>	<u>1,540,339</u>	<u>-</u>
Total Investments	<u>\$ 22,351,799</u>	<u>\$ 18,906,545</u>	<u>\$ 3,445,254</u>	<u>\$ -</u>

PALOMAR COLLEGE FOUNDATION
Notes to the Financial Statements (Continued)
Years Ended December 31, 2023 and December 31, 2022

F. Cash and Cash Equivalents

Cash and cash equivalents for the years ended December 31, 2023 and December 31, 2022 were:

	<u>2023</u>	<u>2022</u>
California Bank & Trust Checking	\$ 253,735	\$ 276,696
Petty Cash	400	336
Money Market Funds	1,449,742	1,426,830
Total	<u>\$ 1,703,877</u>	<u>\$ 1,703,862</u>

Amounts held in California Bank & Trust exceed FDIC insurance limitations by \$3,735 as of December 31, 2023 and \$26,696 as of December 31, 2022 and were therefore exposed to custodial credit risk.

Money market funds are not insured by the FDIC and are therefore exposed to custodial credit risk. The Foundation has not experienced losses in these accounts.

G. Investments

Investments for the years ended December 31, 2023 and December 31, 2022 were:

	<u>2023</u>	<u>2022</u>
Restricted Cash and Cash Equivalents	\$ 111,601	\$ 30,146
Fixed Income Investments	7,553,616	6,751,740
US Equity	8,312,832	6,850,293
International Equity	5,656,651	4,757,079
Emerging Markets	430,148	384,178
Real Asset Securities	708,685	656,305
REIT	-	17,177
Dynamic Asset Allocation	882,376	1,341,606
Alternative Investments	1,614,490	1,563,275
Total	<u>\$ 25,270,399</u>	<u>\$ 22,351,799</u>

Investment returns for the years ended December 31, 2023 and December 31, 2022 were:

	<u>2023</u>	<u>2022</u>
Realized gain (loss) on investments	\$ 11,179	\$ (60,750)
Unrealized gain (loss) on investments	2,497,780	(2,936,824)
Investment fees	(61,587)	(42,856)
Investment return, net	<u>\$ 2,447,372</u>	<u>\$ (3,040,430)</u>
Interest and dividends	<u>\$ 573,854</u>	<u>\$ 587,821</u>

PALOMAR COLLEGE FOUNDATION
Notes to the Financial Statements (Continued)
Years Ended December 31, 2023 and December 31, 2022

Investment Accounting Policy

The Foundation's general policy is to report money market investments and short-term participating interest-earning investment contracts at cost with all other investments being reported at fair value unless a legal contract exists which guarantees a higher value.

All funds of the Foundation are invested in a prudent manner with the intention to pursue a long-term investment objective of consistent capital growth through priority objectives of a) preservation of capital, b) liquidity sufficient for annual spending, and c) long-term income growth. Diversification policy states that no security shall exceed 2% of the portfolio (excluding treasury and agency securities and commingled fund vehicles) and bond quality shall be a minimum weighted average fixed income rating of "A" grade with bond maturity having an average duration not to exceed seven years.

The Foundation's policy for endowments and endowed scholarship funds states that the endowed principal will be invested in those assets which have the highest statistical probability of preserving, in real rather than nominal terms, the corpus, while generating the maximum possible rate of return. Investment parameters include a) investing the funds on a long-term basis (five years or more), consistent capital growth, preserving the principal, and accepting minimal market risk.

H. Accounts Receivable

Accounts receivable consists of scholarship donations, associates dues, grants receivable and special events receivables. Balances in accounts receivable for the years ended December 31, 2023 and December 31, 2022 were \$225,151 and \$27,026 respectively. All amounts are anticipated to be collected and as such there has been no allowance for doubtful accounts established.

I. Beneficial Interests in Assets Held by Charitable Trusts

The Foundation acts as trustee for various irrevocable trusts. These trusts are governed by the respective trust agreements, which generally provide for either an income stream or a future distribution of cash or other assets to the Foundation, in whole or in part, for a specified period, or upon the occurrence of a specific event. Since the trusts are irrevocable, the trust assets are recorded at fair value, and a related liability for future payments to be made to the specified beneficiaries is recorded at fair value using present value techniques and risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the liability. The excess of contributed assets over the trust liability is recorded as a contribution with donor restrictions until such amount is received via trust distribution or is expended in satisfaction of the donor-restricted purpose stipulated by the trust agreement, or both, if any. At that time, net assets with donor-imposed time or purpose restrictions are released to net assets without restrictions, and net assets with donor restrictions that are perpetual in nature are transferred to the endowment. In subsequent years, the liability for future trust payments to the donor is reduced by payments made to the donor and is adjusted to reflect amortization of the discount and changes in actuarial assumptions at the end of the year. Upon termination of the trust, the remaining liability is removed and recognized as income.

Under charitable gift annuity contracts, the Foundation receives immediate and unrestricted title to contributed assets and agrees to make fixed recurring payments over the stipulated period. Contributed assets are recorded at fair value on the date of the receipt. The related liability for future payments to be made to the specified beneficiaries is recorded at fair value using present value techniques and risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the liability. The excess of contributed assets over the annuity liability is recorded as a contribution without donor restrictions.

PALOMAR COLLEGE FOUNDATION
Notes to the Financial Statements (Continued)
Years Ended December 31, 2023 and December 31, 2022

In subsequent years, the liability for future annuity payments is reduced by the payments made to the specified beneficiaries and is adjusted to reflect amortization of the discount and changes in actuarial assumptions at the end of the year.

All gift annuities are negotiated between the Foundation and the donor/annuitant, and based on the rate tables approved by the California Insurance Commissioner for gift annuity agreements. The assets are included in investments held under split-interest agreements and the liabilities for the net present value of the annuity payments are included in payable to beneficiaries in the statements of financial position.

Activity for the years ended December 31, 2023 and December 31, 2022 in beneficial interests in assets held by charitable trusts were:

	<u>Charitable Trusts</u>	
	<u>2023</u>	<u>2022</u>
Balance - Beginning of Year	\$ 210,797	\$ 273,375
Purchases/contributions of investments	-	-
Investment return, net	32,266	(55,078)
Distributions	(112,910)	(7,500)
Balance - End of Year	<u>\$ 130,153</u>	<u>\$ 210,797</u>

J. Payables to Charitable Trusts Beneficiaries

The Foundation has received contributions under charitable gift annuities. The Foundation agrees to pay a stated amount annually to the beneficiaries as long as they live, at which time, the remaining assets are available for use by the Foundation.

The principal valuation technique for the split interest agreements is the present value of beneficial interests. As of December 31, 2023 and December 31, 2022 the range of significant input values in the split interest trusts reflected discount rates ranging from 1.2%-4.2% with a payout rate ranging from 5.00%-11.02%. At least annually, management determines if the current valuation techniques used in fair value measurements are still appropriate and evaluates and adjusts the inputs used in the fair value measurements based on current market conditions and third-party information.

Future amounts payable to beneficiaries from the charitable gift annuities are as follows:

<u>Year Ended</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 6,313	\$ 1,187	\$ 7,500
2025	6,700	800	7,500
2026	7,111	389	7,500
2027	2,000	1,750	3,750
Total	<u>\$ 22,124</u>	<u>\$ 4,126</u>	<u>\$ 26,250</u>

PALOMAR COLLEGE FOUNDATION
Notes to the Financial Statements (Continued)
Years Ended December 31, 2023 and December 31, 2022

K. Endowment

The Foundation's endowments consists of sixty five individual funds established by donors to provide annual funding for specific activities and general operations. The Foundation's board of directors has interpreted the California Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. As of December 31, 2023 and 2022, there were no stipulations.

As a result of this interpretation, the Foundation retains in perpetuity (a) the original value of initial and subsequent gift amounts (including contributions receivable, net of discount and allowance for doubtful accounts) donated to the endowment funds and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by 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 organization and the donor-restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the organization, (7) the investment policies of the organization.

As of December 31, 2023 and December 31, 2022, the Foundation had the following endowment net asset composition:

	<u>2023</u>	<u>2022</u>
Donor-restricted endowment funds		
Original donor restricted gift amounts	\$ 18,540,573	\$ 17,998,775
Accumulated investment gains	<u>2,063,956</u>	<u>(340,757)</u>
	<u>\$ 20,604,529</u>	<u>\$ 17,658,018</u>

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 Foundation has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. At December 31, 2023 there were four funds in the endowment considered to be underwater endowments as a direct result of investment losses. At December 31, 2022 there were seventeen funds in the endowment considered to be underwater endowments as a direct result of investment losses. The Foundation is monitoring underwater endowments closely and anticipates market corrections to restore balances over the next couple of years.

PALOMAR COLLEGE FOUNDATION
Notes to the Financial Statements (Continued)
Years Ended December 31, 2023 and December 31, 2022

Investment and Spending Policies

The Foundation has adopted investment and spending policies for the Endowments that seek to provide adequate funding for operations while seeking to maintain the purchasing power of the Endowment assets. Over the long-term, rates of return should be sufficient to maintain the purchasing power of the Endowment assets, provide necessary capital to fund its spending policies, and cover the costs of managing the Endowment investments. The investment objective of the Endowments is to provide for a disciplined longer-term and risk and return investment program that is consistent with the needs of a permanent endowment. Actual returns in any given year may vary from targeted amounts. To satisfy their long-term rate-of-return objective, the investment portfolio is structured on a total-return approach through which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Generally, a significant portion of the funds are invested to seek growth of principal over time

The Foundation uses an endowment spending-rate formula to determine the maximum amount to spend from the Endowments, including those endowments deemed to be underwater, each year. In determining amounts to spend, the Endowment Advisory Board evaluates the average fair value of the Endowment investments for the prior twelve quarters at June 30 of each year to determine the spending amount for the upcoming year. In establishing this policy, the Foundation considered the long-term expected return on the Endowments and set the rate with the objective of maintaining the purchasing power of the Endowment over time. During the years ended December 31, 2023 and December 31, 2022 the Endowment spending rate was limited to 4.5%. Actual spending from the endowment funds were equal to 1.37% for the year ended December 31, 2023 and 1.03% for the year ended December 31, 2022.

Changes in Endowment net assets for the years ended December 31, 2023 and December 31, 2022 is as follows:

	<u>2023</u>	<u>2022</u>
Endowment net assets, beginning of year	\$ 17,658,018	\$ 8,860,483
Contributions	882,555	10,451,733
Investment return, net	2,317,881	(1,559,742)
Distributions pursuant to distribution policy	<u>(253,925)</u>	<u>(94,456)</u>
Endowment net assets, end of year	<u><u>\$ 20,604,529</u></u>	<u><u>\$ 17,658,018</u></u>

PALOMAR COLLEGE FOUNDATION
Notes to the Financial Statements (Continued)
Years Ended December 31, 2023 and December 31, 2022

L. Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods:

	<u>2023</u>	<u>2022</u>
Subject to purpose restrictions:		
Trust accounts	\$ 1,185,589	\$ 1,072,053
Financial aid	321,734	288,831
Palomar Promise	687,324	614,298
Steinberg funds	846,791	751,045
Charitable trusts	130,153	210,797
Other restrictions	630,390	1,193,042
Endowments:		
Subject to endowment spending and distribution policy	<u>20,734,682</u>	<u>17,868,815</u>
Total net assets with donor restrictions	<u>\$ 24,536,663</u>	<u>\$ 21,998,881</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose of by occurrence of the passage of time or other events specified by the donors as follows for the years ended December 31, 2023 and December 31, 2022:

	<u>2023</u>	<u>2022</u>
Purpose restrictions met	\$ 755,565	\$ 990,839
Restricted-purpose spending-rate distributions		
Endowment funds	<u>253,925</u>	<u>94,456</u>
Net assets released from restriction	<u>\$ 1,009,490</u>	<u>\$ 1,085,295</u>

M. Donated Services and Facilities

During the fiscal years ended December 31, 2023 and December 31, 2022, the Foundation received \$662,174 and \$623,770 in donated services and facilities.

N. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) regularly issues Accounting Standards Updates (ASU). These updates are issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the next fiscal year are not expected to impact the financial accounting or presentation for the Foundation.

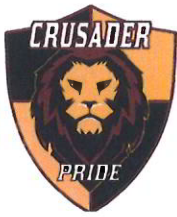
PALOMAR COLLEGE FOUNDATION

Summary of Audit Results

Years Ended December 31, 2023 and December 31, 2022

FINANCIAL STATEMENTS

	<u>2023</u>	<u>2022</u>
Type of auditor's report issued:	Unmodified	Unmodified
Noncompliance material to financial statements noted?	No	No
Material misstatements noted?	No	No
Audit findings noted?	No	No



San Marcos Middle School

650 W Mission Road
San Marcos, CA 92069
(760) 290-2500

www.sanmarcosmiddle.smusd.org

June 16, 2024

To Whom It May Concern,

At San Marcos Middle School, we aim to foster positive behavior and good citizenship within our students. The SMMS VIP Program is a school-wide reward system to support this initiative. Students can earn a VIP card that recognizes them for demonstrating positive behavior, positive attendance, and academic progress. Every six weeks, students can receive various incentives based on their VIP card (Gold, Silver, and Bronze). This initiative motivates students to strive for academic excellence and engage in service learning projects in the school and the wider community.

In addition to our VIP Program, we have a mentoring program for students that supports student behavior. Each student is assigned a mentor to help them reach their full potential. Mentors meet with their mentees once a week. As part of the mentor program, students participate in team-building activities, guest speakers, and community events, such as college tours, cultural events, and monthly luncheons. Information can also be found on our website: https://sanmarcosmiddle.smusd.org/programs/student_v_i_p_rewards and https://sanmarcosmiddle.smusd.org/programs/s_m_m_s_mentor_program. My contact information is below should you need additional information.

Sincerely,

Nicky Scott

Principal

nicole.scott@smusd.org

(760) 290-2500

Title	SAN MARCOS MIDDLE SCHOOL PARENT CLUB - Student Enrichment	06/21/2024
	by SMMS PTO in San Marcos Community Foundation on behalf of San Marcos Middle School Parent Club smmscrusaderspto@gmail.com	id. 46830706

Original Submission

06/21/2024

Score	n/a
General Project Information	
Please enter your organization's name and project name.	SAN MARCOS MIDDLE SCHOOL PARENT CLUB - Student Enrichment
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
Project Name	San Marcos Middle School Student Enrichment
Project Start Date	8/20/2024
Project End Date	6/4/2025
Date by Which Funds Will Be Expended:	6/4/2025
Total Number of People Served by this Project	1000.0
Total Number of People Served by this Project in San Marcos Only	1000.0
Grant Amount Requested	10000.0
Organization Details	

Organization Name	SAN MARCOS MIDDLE SCHOOL PARENT CLUB
Organization Street Address	650 W Mission Rd
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92069
Organization Website	https://sanmarcosmiddle.smusd.org/cms/One.aspx?portalId=160363&pageId=581560
Organization's EIN	33-0698809 200 San Marcos Middle School Parent Club b1d0d6cd-c66c-4161-949c-afe0c9eaa255 650 W Mission Rd San Marcos CA 92069 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-08-14T00:00:00 2023-09-18T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2023-08-14T00:00:00 1996 08
Contact Information	
Contact First Name	Connie
Contact Last Name	Avalos
Contact Title	SMMS PTO President
Contact Phone	+17604581788
Contact Email	smmscrusaderspto@gmail.com
Project Details	

<p>Briefly describe your request for funds.</p>	<p>We are a newly established board (school year 23/24), and have had to build the team, mission/vision, and execute it this school year, with minimal support from individuals outside of board members. We are a Title 1 school, with very little parental involvement/financial support. Despite the adversity many of our students face, SMMS was named as a National School to watch (https://www.smusd.org/news/what_s_new/schools_to_watch).</p> <p>The San Marcos Middle School PTO, is dedicated to empowering our diverse school community, through collaboration, advocacy, and active engagement.</p> <p>The two programs that we would like to provide more funding to, are the School VIP Program (tiered program based on grades/attendance to encourage students to reach their full potential during their 3 years on campus, and be adequately prepared for High School, where they can further prepare for their tertiary education) and the School Mentor Program (focusing on students who for a variety of reasons don't qualify for the VIP program, and are facing adversity preventing them from reaching their full potential).</p>
<p>Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.</p>	<p>As a PTO, we would like to support our school staff in providing a wholistic learning environment, where kids are not only focusing on learning Department of Education syllabus on campus but are provided off campus enrichment activities. This will put teachers in a position where they are able to reinforce the content they are teaching in class, as well as open the eyes of disadvantaged students, who may never have the opportunity to experience these trips.</p> <p>Approximately 950 students are enrolled at SMMS (all San Marcos residents) and there are approximately 100 staff members (many of whom are San Marcos residents).</p>
<p>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.</p>	<p>We're a new PTO (established in June 2023), we collaborate with local small businesses, and rely heavily on support from our parents, which is a challenge due to the fact we are Title 1 school.</p>

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.

To the best of our knowledge, we have not (we received no record transfer from the previous PTO President, and don't have access to any documentation).

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 PTO's mission is to create a sense of community among parents, teachers, and students. Over the last year, we have organized and supported social events, family-oriented activities, and collaborative projects, with the end goal to bring students, teachers and staff, our greater SMMS community together. By building this sense of community fosters a supportive network, promotes school spirit, and strengthens the overall school culture, and the student and parents' sense of belonging.

- Creating a sense of community where students and families feel welcome and interact in a supportive environment through events such as our Trunk or Treat, Turkey Trot, and school events
- Support our staff and show them how much they are appreciated by hosting monthly Staff Appreciation events
- Help SMMS Admin subsidize the cost of the VIP and Mentor/Mentee & Community Outreach Programs, which promote high attendance rates, encourage students to reach their academic goals, provide students with social and emotional tools required to make good choices on and off campus

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

[Letter_for_Grant.pdf](#)

Please upload the annual operating budget for your organization.

[budget.JPG](#)

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

[San_Marcos_Middle_School_Parent_Club_TR_6.30.23_3.pdf](#)

Please attach the first two pages of your Federal 990.

[San_Marcos_Middle_School_Parent_Club_TR_6.30.23_3.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 21000.0	
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?	Our goal is to raise as much money for this initiative, via grants, & supplement it with other fundraisers, & see where some LCAP & Title 1 funds can be allocated to further assist these initiatives.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.

Item	Cost	Notes (optional)
VIP Program Operating Expenses	\$8000	Field trips, incentives, guest speakers
Mentor Program Operating Expenses	\$8000	Field trips, incentives, guest speakers
Student incentives (shirts etc)	\$5000	
Total budget for this PROJECT:	\$21,000	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	na		0 P
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			

KENNETH P MILLER CPA
210 S. JUNIPER ST., SUITE 202
ESCONDIDO, CA 92026
760-746-8841

September 6, 2023

San Marcos Middle School Parent Club
650 W. Mission Rd.
San Marcos, CA 92069-1555

Dear Client:

Your 2022 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2022 California Exempt Organization Annual Information Return will be electronically filed with the State of California upon receipt of a signed Form 8453-EO. No tax is payable with the filing of this return.

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

Sincerely,

Kenneth P. Miller

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 202023**2022**Department of the Treasury
Internal Revenue Service**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

San Marcos Middle School Parent Club

EIN or SSN

33-0698809

Name and title of officer or person subject to tax

Erika Duran President**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	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b <u>36,939.</u>
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	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 ☒ 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 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize Kenneth P Miller CPA to enter my PIN 25537 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 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 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

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.

33273492025**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2022 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

Kenneth P. Miller

Date

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

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

OMB No. 1545-0047

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

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

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

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

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.		Taxpayer identification number (TIN)
	San Marcos Middle School Parent Club		33-0698809
	Number, street, and room or suite number. If a P.O. box, see instructions. 650 W. Mission Rd.		
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. San Marcos, CA 92069-1555		

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

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

• The books are in the care of ► Erika Duran 650 W. Mission Rd. San Marcos CA 92069

Telephone No. ► (760) 458-1788 Fax No. ► _____

• If the organization does not have an office or place of business in the United States, check this box ► ☐

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ► ☐. If it is for part of the group, check this box ... ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 5/15, 20 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year 20 ____ or
 ► ☒ tax year beginning 7/01, 20 22, and ending 6/30, 20 23.

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

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

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

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

Form **8868** (Rev. 1-2022)

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

2022**Open to Public
Inspection****A** For the 2022 calendar year, or tax year beginning 7/01, 2022, and ending 6/30, 2023

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C San Marcos Middle School Parent Club 650 W. Mission Rd. San Marcos, CA 92069-1555	D Employer identification number 33-0698809
		E Telephone number (760) 458-1788
		F Group Exemption Number
G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify):		H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990).
I Website: N/A		
J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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. \$ 36,939.		

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	20,363.
	2 Program service revenue including government fees and contracts	2	9,057.
	3 Membership dues and assessments	3	
	4 Investment income	4	36.
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c Less: direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d		
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O) See Schedule O	8	7,483.	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	36,939.	
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	570.
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O) See Schedule O	16	29,280.
	17 Total expenses. Add lines 10 through 16	17	29,850.
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	7,089.
	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	8,703.
	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	15,792.

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

Form 990-EZ (2022)

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

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

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.

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

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

Form 990-EZ (2022)

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. ☐ See Sch O

	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	X
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	X
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	X
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	X
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	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0.		
b Did the organization file Form 1120-POL for this year?	37b	X
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	X
b If "Yes," complete Schedule L, Part II, and enter the total amount involved. 38b 0.		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9. 39a 0.		
b Gross receipts, included on line 9, for public use of club facilities. 39b 0.		
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	X
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. 0.		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization. 0.		
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	X
41 List the states with which a copy of this return is filed: <u>None</u>		

42a The organization's books are in care of: Erika Duran Telephone no. (760) 458-1788
Located at: 650 W. Mission Rd. San Marcos CA ZIP + 4 92069

	Yes	No
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)?	42b	X
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).		
c At any time during the calendar year, did the organization maintain an office outside the United States?	42c	X
If "Yes," enter the name of the foreign country: _____		

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ N/A
and enter the amount of tax-exempt interest received or accrued during the tax year. **43** N/A

	Yes	No
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	X
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	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
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	X
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	X

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.

	Yes	No
46		X

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. ☐

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.

	Yes	No
47		X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.

48		X
-----------	--	---

49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		X
------------	--	---

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/1099-NEC)	(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.

<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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		
	Erika Duran		President		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Kenneth P. Miller	Kenneth P. Miller			P00139934
	Firm's name	Kenneth P Miller CPA			Firm's EIN
	Firm's address	210 S. Juniper St., Suite 202 Escondido, CA 92026			33-0430301 Phone no. 760-746-8841

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

BAA

Form 990-EZ (2022)

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

2022

**Open to Public
Inspection**

Name of the organization

San Marcos Middle School Parent Club

Employer identification number

33-0698809

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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33-1/3% support test—2022. 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. <input type="checkbox"/>		
b 33-1/3% support test—2021. 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 <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2022. 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. <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2021. 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 <input type="checkbox"/>		
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 <input type="checkbox"/>		

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,101.	1,050.	2,070.	21,151.	20,363.	47,735.
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.	12,709.	3,993.	793.	5,577.	9,057.	32,129.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.				7,303.	7,483.	14,786.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	15,810.	5,043.	2,863.	34,031.	36,903.	94,650.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	0.	0.
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.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	0.	0.	0.	0.	0.	0.
8 Public support. (Subtract line 7c from line 6.)						94,650.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6.	15,810.	5,043.	2,863.	34,031.	36,903.	94,650.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.					36.	36.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	0.	0.	0.	0.	36.	36.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
13 Total support. (Add lines 9, 10c, 11, and 12.)	15,810.	5,043.	2,863.	34,031.	36,939.	94,686.

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 2022 (line 8, column (f), divided by line 13, column (f)).	15	99.96 %
16 Public support percentage from 2021 Schedule A, Part III, line 15.	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)).	17	0.04 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17.	18	0.00 %

19a 33-1/3% support tests—2022. 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—2021. 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 on line 12 of 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.		
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).		
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.		
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.		
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.		
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.		
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.		
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.		
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).		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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 .		
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).		
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).		
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 .		
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 .		
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 .		
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.		
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.)		

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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990) 2022

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 – <i>provide details in Part VI</i>)	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 2022 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-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required – <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017.....		
b	From 2018.....		
c	From 2019.....		
d	From 2020.....		
e	From 2021.....		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018.....		
b	Excess from 2019.....		
c	Excess from 2020.....		
d	Excess from 2021.....		
e	Excess from 2022.....		

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Schedule A (Form 990) 2022

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 O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2022

**Open to Public
Inspection**

San Marcos Middle School Parent Club

Employer identification number

33-0698809

Form 990-EZ, Part I, Line 8
Other Revenue

Fundraising programs.....	\$	7,483.
Total	\$	<u>7,483.</u>

Form 990-EZ, Part I, Line 16
Other Expenses

Books.....	\$	8,024.
Fund raising-shirts.....		2,441.
Homecoming dance.....		1,816.
Literacy night.....		426.
Mentor program.....		1,386.
Office expense.....		1,173.
Promotion.....		1,764.
St Patricks crafcs.....		262.
Staff appreciation.....		4,017.
Student events.....		2,249.
Supplies.....		1,852.
Trunk or treat.....		1,686.
VIP program.....		1,595.
Web program.....		589.
Total	\$	<u>29,280.</u>

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

SUPPORT THE SCHOOL & STUDENTS

Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?..... No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?..... No

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

2022**California e-file Return Authorization for
Exempt Organizations**

FORM

8453-EO

Exempt Organization name

SAN MARCOS MIDDLE SCHOOL PARENT CLUB

Identifying number

33-0698809

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts (Form 199, line 4)	1	36,939.
2	Total gross income (Form 199, line 8)	2	36,939.
3	Total expenses and disbursements (Form 199, line 9)	3	29,850.

Part II Settle Your Account Electronically for Taxable Year 2022

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 2022 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

PRESIDENT
Title**Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.

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, 2022 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

KENNETH P. MILLER

Date

Check if
also paid
preparer ☒Check if
self-
employed ☒

ERO's PTIN

P00139934

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

KENNETH P MILLER CPA
 210 S. JUNIPER ST., SUITE 202
 ESCONDIDO CA

Firm's FEIN

33-0430301

ZIP code

92026

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

Date

Check if
self-employed ☐

Paid preparer's PTIN

Firm's FEIN

ZIP code

FTB 8453-EO 2022

2022

California Exempt Organization
Annual Information Return

199

Calendar Year 2022 or fiscal year beginning (mm/dd/yyyy) 7/01/2022, and ending (mm/dd/yyyy) 6/30/2023.

Corporation/Organization name SAN MARCOS MIDDLE SCHOOL PARENT CLUB		California corporation number 9761309
Additional information. See instructions.		FEIN 33-0698809
Street address (suite or room) 650 W. MISSION RD.		PMB no.
City SAN MARCOS	State CA	Zip code 92069-1555
Foreign country name	Foreign province/state/county	Foreign postal code

<p>A First return. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>B Amended return. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>C IRC Section 4947(a)(1) trust. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>D Final information return? <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (Withdrawn) <input type="checkbox"/> Merged/Reorganized Enter date: (mm/dd/yyyy) <input type="checkbox"/></p> <p>E Check accounting method: 1 <input checked="" type="checkbox"/> Cash 2 <input type="checkbox"/> Accrual 3 <input type="checkbox"/> Other</p> <p>F Federal return filed? 1 <input type="checkbox"/> 990T 2 <input type="checkbox"/> 990-PF 3 <input type="checkbox"/> Sch H (990) 4 <input type="checkbox"/> Other 990 series</p> <p>G Is this a group filing? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>H Is this organization in a group exemption If "Yes," what is the parent's name? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>I Did the organization have any changes to its guidelines not reported to the FTB? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>K Is the organization exempt under R&TC Section 23701g? ... If "Yes," enter the gross receipts from nonmember sources. \$ <input type="checkbox"/></p> <p>L Is the organization a limited liability company? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>M Did the organization file Form 100 or Form 109 to report taxable income? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>N Is the organization under audit by the IRS or has the IRS audited in a prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>O Is federal Form 1023/1024 pending? <input type="checkbox"/> Yes <input type="checkbox"/> No Date filed with IRS <input type="checkbox"/></p>
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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	16,576.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received.	3	20,363.
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	4	36,939.
	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	
	7	Total costs. Add line 5 and line 6.	7	
	8	Total gross income. Subtract line 7 from line 4.	8	36,939.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	29,850.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	7,089.
Filing Fee	11	Total payments.	11	
	12	Use tax. See General Information K.	12	
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Penalties and interest. See General Information J.	15	
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result.	16	0.
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.			
Paid Preparer's Use Only	Signature of officer	Title PRESIDENT	Date	Telephone (760) 458-1788
	Preparer's signature	KENNETH P. MILLER	Date	Check if self-employed <input checked="" type="checkbox"/>
	Firm's name (or yours, if self-employed) and address	KENNETH P MILLER CPA 210 S. JUNIPER ST., SUITE 202 ESCONDIDO, CA 92026		
		Firm's FEIN 33-0430301		
		Telephone 760-746-8841		
May the FTB discuss this return with the preparer shown above? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

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.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	•	1	
	2	Interest	•	2	
	3	Dividends	•	3	
	4	Gross rents	•	4	
	5	Gross royalties	•	5	
	6	Gross amount received from sale of assets (See instructions)	•	6	
	7	Other income. Attach schedule. SEE STATEMENT 1	•	7	16,576.
	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	16,576.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	•	9	
Expenses and Disbursements	10	Disbursements to or for members.	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. SEE STMT 2	•	11	0.
	12	Other salaries and wages	•	12	
	13	Interest	•	13	
	14	Taxes	•	14	
	15	Rents	•	15	
	16	Depreciation and depletion (See instructions)	•	16	
	17	Other expenses and disbursements. Attach schedule. SEE STATEMENT 3	•	17	29,850.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	29,850.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		8,703.	•	15,792.
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. Attach schedule			•	
10a	Depreciable assets				
b	Less accumulated depreciation				
11	Land			•	
12	Other assets. Attach schedule			•	
13	Total assets		8,703.		15,792.
Liabilities and net worth					
14	Accounts payable			•	
15	Contributions, gifts, or grants payable			•	
16	Bonds and notes payable			•	
17	Mortgages payable			•	
18	Other liabilities. Attach schedule				
19	Capital stock or principal fund		8,703.	•	15,792.
20	Paid-in or capital surplus. Attach reconciliation.			•	
21	Retained earnings or income fund			•	
22	Total liabilities and net worth		8,703.		15,792.

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	•	7,089.	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.		7,089.
5	Expenses recorded on books this year not deducted in this return. Attach schedule	•					
6	Total. Add line 1 through line 5.		7,089.				

Statement 1
Form 199, Part II, Line 7
Other Income

Fundraising programs.....	\$	7,483.
Other Investment Income.....		36.
Program Service Revenue.....		9,057.
Total	\$	<u>16,576.</u>

Statement 2
Form 199, Part II, Line 11
Compensation of Officers, Directors, Trustees and Key Employees

Current Officers:

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Total Compensation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
Erica Duran 650 W. Mission Rd. ,	President 1.00	\$ 0.	\$ 0.	\$ 0.
Reyna Lucero 650 W. Mission Rd. ,	Treasurer 1.00	0.	0.	0.
Total		<u>\$ 0.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 3
Form 199, Part II, Line 17
Other Expenses

Accounting Fees.....	\$	570.
Books.....		8,024.
Fund raising-shirts.....		2,441.
Homecoming dance.....		1,816.
Literacy night.....		426.
Mentor program.....		1,386.
Office expense.....		1,173.
Promotion.....		1,764.
St Patricks crafes.....		262.
Staff appreciation.....		4,017.
Student events.....		2,249.
Supplies.....		1,852.
Trunk or treat.....		1,686.
VIP program.....		1,595.
Web program.....		589.
Total	\$	<u>29,850.</u>

June 27, 2024

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

Dear Board of the San Marcos Community Foundation,

As the CEO and Founder of TERI, Inc., I approve the submission of this grant application to the San Marcos Community Foundation. Thank you for your long-standing commitment to giving back to our local community. Last year, your \$1,000 gift helped build the new TERI Performing Arts Center, an immediate and lasting impact on our TERI mission to empower individuals with autism and other neurodiverse disabilities. I can gratefully share that on May 1st, over 150 of our Center for the Arts adult students with neurodiverse disabilities moved into their beautiful new adaptive studios, classrooms, and 200-seat community Bornemann Theatre.

While we celebrate this achievement, our journey continues with much more growth ahead. We are gratefully requesting a \$7,500 community grant to support the final stage of TERI's Performing Arts and Fine Arts Center. This funding will ensure the completion of the surrounding public Gardens, Outdoor Education/Classroom spaces, and public Event venues, all serving the broader community as well as our students.

The new Center has significantly increased our service capacity, allowing us to address the needs of over 60 students on our waitlist. These students, aged 22 and older, have aged out of the traditional education system. The Center uniquely offers a shared community space where both TERI students and local residents can engage in cultural, educational, and recreational activities, fostering a sense of inclusivity and community integration. Promotes interaction and understanding with the neurodiverse and general community and enriches the lives of all involved.

Founded in 1980 to serve the most severe disabilities, TERI has 44 years of expertise in adaptive education, residential, vocational, and enrichment programs. Each year, we serve over 900 children, adults, and seniors, providing best-practice support for the neurodiverse community. With this expansion, we can also serve thousands every month as we open our Campus to education and entertainment for all in the general public.

Thank you for considering partnering with us to change the trajectory of life for so many living with autism and other neurodiverse challenges. Together, we are building new hopes and a community that elevates the value of every person in a truly inclusive community.

Sincerely,

A handwritten signature in blue ink, appearing to read "Cheryl Kilmer", is placed over a grey rectangular background.

Cheryl Kilmer
TERI CEO and Founder
grants@teriinc.org

Title	TERI Inc. - Performing Arts and Fine Arts Center	06/27/2024
	by Dan DeSaegher in San Marcos Community Foundation	id. 46870575
	on behalf of T E R I INC	
	251 Airport Road Oceanside, California 92058 California United States 7602904423 grants@teriinc.org	

Original Submission

06/27/2024

Score	n/a
General Project Information	
Please enter your organization's name and project name.	TERI Inc. - Performing Arts and Fine Arts Center
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
Project Name	TERI's Performing Arts and Fine Arts Center
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	5000.0
Total Number of People Served by this Project in San Marcos Only	5000.0

Grant Amount Requested	7500.0
Organization Details	
Organization Name	TERI Campus of Life
Organization Street Address	555 Deer Springs Rd
Organization City	San Marcos
Organization State	California
Organization Zip Code	92058
Organization Website	https://www.teriinc.org/
Organization's EIN	95-3532129 200 T E R I INC d67e667d-4b11-46d5-8436-0297b87061b4 251 Airport Rd. Oceanside CA 92058 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2023-03-13T00:00:00 2023-04-10T00:00:00 501(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) 2023-03-13T00:00:00 1996 09
Contact Information	
Contact First Name	Dan
Contact Last Name	DeSaegher
Contact Title	Chief Development Officer
Contact Phone	+17602904423
Contact Email	grants@teriinc.org
Project Details	

<p>Briefly describe your request for funds.</p>	<p>On May 5th, 2024, Mayor Rebecca Jones helped celebrate the Grand Opening of the TERI Performing Arts Center, home to daily special needs arts and education programs. Aligned with the San Marcos Community Foundation’s mission to enrich the local quality of life through education and the arts, TERI requests \$7,500 in support for the final buildout of this PAC, the community’s newest education and entertainment destination.</p> <p>This beautiful Center already provides 150+ neurodiverse students with daily, individualized, evidence-based educational arts and vocational enrichment in multiple adaptive programs. These social services are vital for individuals on the autism spectrum who have aged out of the special education system, empowered in these first-class facilities.</p> <p>The Bornemann serves the TERI Players drama, music, and production programs for neurodiverse members. Designed for public use, The Bornemann hosts weekend concerts and film series featuring local and national talent, all part of TERI’s social enterprise strategy to generate program funding. Specifically, funds will complete the surrounding gardens and outdoor education spaces. The PAC is a unique community resource that fosters creative expression, cultural understanding, and social connections, welcoming the public into the TERI Campus of Life, and contributing to a more inclusive and supportive community.</p>
<p>Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.</p>	<p>TERI’s request for the Performing Arts Center will be a significant asset for the San Marcos community by addressing the critical gap in integrated services for neurodiverse individuals. With over 50% of California agencies unable to accept new referrals due to inadequate staffing, the need for quality neurodiverse programs has never been more urgent. This Center will serve an estimated 200 individuals with neurodiverse disabilities, including San Marcos residents, providing them with enhanced opportunities for social engagement, self-expression, cognitive development, and emotional well-being.</p> <p>The Center’s arts and enrichment programming will target the lack of available arts education, crucial for the development of creative expression, cultural understanding, and essential life skills. For neurodiverse individuals, these programs are especially impactful, helping to break down significant barriers in communication and social development. By supporting this project, the San Marcos Community Foundation will help address the pressing need for quality neurodiverse programs and contribute to building a more inclusive community. Your grant will ensure that TERI can continue to offer these transformative arts and enrichment opportunities to neurodiverse students, benefiting both them and the broader San Marcos community.</p>

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.

Specific to San Marcos, TERI partners with the San Marcos Community Foundation, Mayor Rebecca Jones, Supervisor Jim Desmond, and universities, businesses, and schools to achieve its mission.

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.

TERI gratefully received \$1,000 from the San Marcos Community Foundation in August 2023 for theater furnishings, two ARPA gifts, and several mini-grants before 2016. All funds enhanced TERI services.

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.

TERI's Mission

The mission of TERI is to change the way the world sees, helps, and empowers kids, adults, and seniors with special needs. Established in 1980, TERI Inc (Training Education and Resource Institute) is a 501(c)(3) non-profit organization based in San Diego County. For over 43 years, TERI has been a pioneering and innovative service provider, delivering best-practice, evidence-based services to children, adults, and seniors with mild to severe intellectual and developmental disabilities in San Diego County and the surrounding region.

Unique in the industry, TERI is fluent in addressing the complex life span of neurodiverse needs and building individualized plans across the full spectrum of developmental, behavioral, and educational needs. Over 500 TERI staff provide an extensive array of lifespan enrichment options across the full spectrum of disabilities, empowering over 900 kids and adults in 20 choice-based and individualized programs.

These programs fall under six primary Pillars of Care, as outlined below.

1. Special Needs Education: 2 non-public schools and an adult education center

2. Residential Group Homes: 12 permanent homes serving 71 permanent lifetime residents

3. Arts & Enrichment Programs: Arts, Music, Ceramics, Fitness, Equestrian, Urban Farming, Technology Center, and more

4. Family Training & Special Services: Life Quality Coaching, Early Start clinical, Neurodiverse behavioral services, and more

5. Vocational Training and Internships: Full-year of paid internship training within several integrated long-term career options

6. Sustainable Social Enterprises: TERI Common Grounds Café, Inspired Resell store, Concerts and Theatre, and Corporate and Private Event Rentals

TERI is committed to ensuring that every person, regardless of ability or economics, has value and the right to discover and express their strengths and positive contributions within an inclusive and integrated community.

Strategic Objectives

To expand the capacity of educational, enrichment, and support services to the growing neurodiverse community and meet the underserved neurodiverse needs, TERI expects to achieve the following outcomes for its programs by June 30, 2025:

Special Needs Education:

- Increase access to 50 students, from the current 25, served through The Country School (TCS) and the STEM program

Residential Group Homes:

- Open a new residential home by the end of 2024 to house 6 new residents with high-support needs

Arts & Enrichment Programs:

- Serve 200 adult students, up from 150, at the TERI Center for the Arts and eliminate the 67-student waitlist

Vocational Training and Internships:

- Serve 15 individuals in the Vocational Internship Program (VIP).

Sustainable Social Enterprises:

- Maintain 250 students served through the Urban Agriculture Program's Fit for Life goals

Milestone Achievements

Over the years, TERI has achieved numerous milestones that underscore its commitment to excellence and neurodiverse community impact:

1. Campus of Life: A transformational project, the TERI Campus of Life is a 20-acre facility in San Marcos, designed to be an inclusive, integrated community hub. The campus features eight new buildings, including the

state-of-the-art Zable Foundation Performing Arts and Fine Arts Center, which opened in May 2024. This center provides adaptive studios, classrooms, and a 200-seat community theatre, serving as a beacon of inclusion and creativity.

2. Vocational Intern Program (VIP): The VIP program celebrated its first cohort of graduates in 2022/23, with four out of five participants securing full-time employment. This program is expanding to include a new Tech Center for adaptive technical education, addressing the urgent need for workforce readiness among neurodiverse individuals.

3. Public Recognition and Awards: TERI's innovative programs and outstanding service delivery have earned it recognition as a model program by the State of California. The organization has conducted statewide training on quality services for the neurodiverse population, further cementing its reputation as a leader in the field.

Impact on the Community

TERI's impact on the community is profound and multifaceted, touching the lives of over 900 children, adults, and seniors annually. The organization's comprehensive approach ensures that individuals receive the support they need at every stage of life, promoting independence, personal growth, and community integration. TERI's projects, such as the new Performing Arts Center, significantly enhance the quality of life for participants by providing creative outlets and fostering self-expression and confidence.

Additionally, TERI's inclusive approach benefits the broader community by fostering a culture of acceptance and mutual respect. The Campus of Life serves as a vibrant community hub, hosting events that bring together diverse groups. TERI's vocational programs not only equip individuals with job skills but also contribute to the local economy, as graduates gain employment and reduce their reliance on social services. Moreover, TERI's advocacy work raises awareness about the needs and potential of the neurodiverse community, promoting policies and practices that support inclusion. The organization's success stories challenge stereotypes and inspire action, making a lasting impact on the community.

Testimonials

The true measure of TERI's impact is reflected in the heartfelt testimonials from participants. The following names have been changed for confidentiality. Ben, a student at the Learning Academy, overcame severe behavioral challenges, including aggression and an inability to follow basic directions, through a tailored Behavior Intervention Plan. His transformation allowed his single father, who has three children with autism, to take all his children out together for the first time. Roberto, another Learning Academy student, conquered severe Self-Injurious Behavior (SIB) with the help of TERI staff, who taught him functional communication skills. He no longer requires protective gear, and his father reported a significant reduction in problematic behaviors at home.

David, an intern in TERI's equestrian department, gained confidence and independence through his internship, transitioning from volunteer roles to

taking on advanced tasks and becoming a valuable team member. Kyle, a non-ambulatory participant in the equestrian program, progressed from needing significant physical support to achieving 95% independent stability, with his non-verbal expressions of joy reflecting his pride in his accomplishments. Additionally, former Country School student John Smith attributed his success in the Marine Corps and beyond to the skills and support he received from TERI, demonstrating the long-term impact of the organization's programs.

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

[TERI_Campus_of_Life_NBC7_Story_1.pdf](#)

[TERI_Success_Stories.pdf](#)

Please upload the annual operating budget for your organization.

[2023_24_TERI_Budget_HIGH_LEVEL_Summary.pdf](#)

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

[2022_0630_TERI_Audit_FY22_23.pdf](#)

Please attach the first two pages of your Federal 990.

[TERI_990_2021_FY22_1_removed.pdf](#)

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

[Approval_Letter_2024.pdf](#)

Funding

Budget Worksheet

[San Marcos Community Foundation - Budget Worksheet.xlsx](#)

Project Budget Total 4951820.0

Is this a Challenge or No
Matching Grant?

Could this be a Yes
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 \$3,835,735 project budget covers all costs. We're 96% funded and committed to annual fundraising to ensure the Performing Arts Center remains a beacon of excellence and inclusivity in San Marcos.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.

Item	Cost	Notes (optional)
Administrative	\$461,624.00	
Program	1515427	100% of your community grant directly supports program costs
Wages	2584653	
Benefits	\$390,116.00	
Total budget for this PROJECT:	3835735	We are currently 97% funded

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Walter J and Betty C Zable Found	1500000	Committed
Additional Funding Source 2	Stephen and Mary Birch Foundatio	500000	Committed
Additional Funding Source 3	San Diego County	170000	Committed
Additional Funding Source 4	David C Copley Foundation	100000	Committed
Additional Funding Source 5	McBeth Foundation	50000	Committed
Additional Funding Source 6	Conrad Prebys Foundation	50000	Committed
Additional Funding Source 7	Hunter Industries	10000	Committed
Additional Funding Source 8	TERI Parents and Individual Dono	124400	Committed
Additional Funding Source 9	DEW Foundation	10000	Pending
Additional Funding Source 10	Max & Victoria Dreyfus	10000	Pending

T.E.R.I., INC. & AFFILIATES

CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2022

INDEPENDENT AUDITORS' REPORT

T.E.R.I., INC. & AFFILIATES

JUNE 30, 2022

	<u>Page Number</u>
Independent Auditors' Report	1-2
Consolidated Statement of Financial Position	3
Consolidated Statement of Activities	4
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Consolidated Statement of Cash Flows	7
Notes to the Consolidated Financial Statements	8-18

KAKU & MERSINO, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
of T.E.R.I., Inc. & Affiliates

Opinion

We have audited the accompanying financial statements of T.E.R.I., Inc. & Affiliates (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses 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 T.E.R.I., Inc. & Affiliates as of June 30, 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 T.E.R.I., Inc. & Affiliates 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 T.E.R.I., Inc. & Affiliates' 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 T.E.R.I., Inc. & Affiliates' 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 T.E.R.I., Inc. & Affiliates' 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.

Kaku & Mersino, LLP

KAKU & MERSINO, LLP

July 24, 2023

T.E.R.I., INC. & AFFILIATES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022

ASSETS

Cash	\$ 6,056,225
Accounts Receivable	3,857,670
Grants Receivable	21,275
Contributions Receivable	1,966,500
Prepaid Expenses	277,068
Investments	11,052
Client Trust Accounts	227,966
Deposits	192,710
Construction in Progress	5,789,896
Property and Equipment, net	<u>19,143,360</u>
TOTAL ASSETS	<u>\$ 37,543,722</u>

LIABILITIES

Accounts Payable	\$ 681,229
Salaries and Benefits Payable	1,210,147
Accrued Expenses	2,059,330
Line of Credit	450,000
Accrued Interest	138,738
Client Trust Accounts	227,966
Notes Payable	<u>2,912,045</u>
TOTAL LIABILITIES	<u>7,679,455</u>

NET ASSETS

Without Donor Restrictions	27,296,062
With Donor Restrictions	<u>2,568,205</u>
TOTAL NET ASSETS	<u>29,864,267</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 37,543,722</u>

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

T.E.R.I., INC. & AFFILIATES
CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE and SUPPORT			
Program Service Fees			
Residential	\$ 8,293,509		\$ 8,293,509
Adult Day Programs	5,950,896		5,950,896
Non Public Schools	3,887,158		3,887,158
Respite	984,646		984,646
Rental Income	703,631		703,631
Transportation	427,228		427,228
Total Program Service Fees	<u>20,247,068</u>	<u>-</u>	<u>20,247,068</u>
Public Support			
Contributions	1,376,974	2,282,000	3,658,974
Grants	296,017		296,017
Total Public Support	<u>1,672,991</u>	<u>2,282,000</u>	<u>3,954,991</u>
Other Revenue			
Thrift Store Sales \$286,952			
Cost of Sales <u>(154,155)</u>	132,797		132,797
Miscellaneous	2,437,811		2,437,811
Gain on Investments	19,113		19,113
Total Other Revenue	<u>2,589,721</u>	<u>-</u>	<u>2,589,721</u>
Net assets released from restrictions	37,000	(37,000)	-
TOTAL SUPPORT and REVENUE	<u>24,546,780</u>	<u>2,245,000</u>	<u>26,791,780</u>
EXPENSES			
Program Services	20,042,025		20,042,025
Supporting Services			
Management and General	3,371,621		3,371,621
Development	551,332		551,332
Total Supporting Services	<u>3,922,953</u>	<u>-</u>	<u>3,922,953</u>
TOTAL EXPENSES	<u>23,964,978</u>	<u>-</u>	<u>23,964,978</u>
INCREASE/(DECREASE) IN NET ASSETS	581,802	2,245,000	2,826,802
NET ASSETS, BEGINNING OF YEAR	<u>26,714,260</u>	<u>323,205</u>	<u>27,037,465</u>
NET ASSETS, END OF YEAR	<u>\$ 27,296,062</u>	<u>\$ 2,568,205</u>	<u>\$ 29,864,267</u>

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

T.E.R.I., INC. & AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Program Services							
	Residential	Adult Day Programs	Non Public Schools	Respite	Transportation	TERI Inspired Resale	TERI Vocational Center	Equestrian
Salaries	\$ 5,959,865	\$ 1,946,846	\$ 2,276,379	\$ 589,815	\$ 235,972	\$ 131,259	\$ 200,315	\$ 126,143
Payroll taxes	431,090	128,505	156,447	42,133	15,622	8,553	15,775	8,726
Health insurance/Wellness	180,767	293,744	192,331	14,105	14,975	304	2,802	7,661
Workers compensation	289,179	36,465	32,332	31,556	12,153	4,771	7,136	1,991
Client activities	32,071	2,616	367	4,597	-	-	66	-
Vocational service	-	18,312	89	-	-	-	-	-
Vehicle expense	-	42	-	-	430,303	1,405	-	-
Information Technology	58,840	30,523	32,844	9,739	57,910	4,948	11,614	8,605
Office supplies	1,414	4,675	3,153	188	372	1,213	4,176	945
Advertising	27,722	12,376	5,845	1,653	4,662	269	3,716	868
Utilities	64,370	124,985	114,771	5,245	700	14,755	42,524	31,741
Interest	739	-	-	-	-	-	-	6,091
Dues and subscriptions	2,083	914	4,475	140	67	323	175	529
Insurance	1,153	3,327	2,576	41	-	3,337	2,289	4,975
Depreciation	2,983	17,654	18,627	-	191,060	-	325,042	127,208
Rent	203,942	349,584	205,751	10,930	2,851	59,596	-	-
Unreimbursed Services	-	-	-	-	-	-	-	-
Bank charges	-	-	-	-	-	8,757	4,629	-
Business promotion	-	-	-	-	-	120	4,065	-
Taxes and licenses	122,065	737	5,084	-	-	-	267	-
Seminars	1,041	1,140	896	512	314	-	1,916	160
Auto allowance & mileage	57,577	21,739	15,050	51,592	-	1,788	1,180	791
Food	330,743	1,605	891	318	84	-	34	205
Household supplies	143,875	10,816	7,440	-	2,498	119	29,158	3,287
Equipment rental	1,007	21,707	-	-	146	2,721	-	5,950
Outside services	83,007	28,480	143,973	366	52	83	15,161	17,604
Program supplies	11,349	83,092	21,999	5,116	780	2,145	12,338	37,923
Repairs and maintenance	17,204	6,402	22,911	81	214	540	5,125	2,630
Medi-Cal quality assurance	317,937	-	-	-	-	-	-	-
Medications	47,569	-	-	-	-	-	-	-
	\$ 8,389,592	\$ 3,146,286	\$ 3,264,231	\$ 768,127	\$ 970,735	\$ 247,006	\$ 689,503	\$ 394,033
Percentage	35.0%	13.1%	13.6%	3.2%	4.1%	1.0%	2.9%	1.6%

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

T.E.R.I., INC. & AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Program Services			Supporting Services			
	Therapy Services	HUD Affiliates	Program Services Total	Management and General	Development	Supporting Services Total	Total
Salaries	\$ 786,030	\$ 312,190	\$ 12,564,814	\$ 1,578,791	\$ 310,316	\$ 1,889,107	\$ 14,453,921
Payroll taxes	53,150	22,653	882,654	353,560	23,234	376,794	1,259,448
Health insurance/Wellness	51,105	18,132	775,926	550,198	33,716	583,914	1,359,840
Workers compensation	6,069	19,504	441,156	13,253	2,571	15,824	456,980
Client activities	-	-	39,717	-	-	-	39,717
Vocational service	-	-	18,401	-	-	-	18,401
Vehicle expense	-	-	431,750	1,045	-	1,045	432,795
Information Technology	27,209	25,576	267,808	251,994	29,138	281,132	548,940
Office supplies	735	-	16,871	18,872	6,089	24,961	41,832
Advertising	3,468	-	60,579	6,198	26,636	32,834	93,413
Utilities	847	236,322	636,260	29,308	9,151	38,459	674,719
Interest	-	17,130	23,960	452	-	452	24,412
Dues and subscriptions	135	4,265	13,106	30,900	8,988	39,888	52,994
Insurance	-	28,561	46,259	81,727	-	81,727	127,986
Depreciation	-	285,764	968,338	7,126	4,264	11,390	979,728
Rent	1,478	-	834,132	42,535	6,799	49,334	883,466
Unreimbursed Services	13,709	-	13,709	12,074	18,000	30,074	43,783
Bank charges	4,145	54	17,585	18,164	11,644	29,808	47,393
Business promotion	-	-	4,185	30,452	7,407	37,859	42,044
Taxes and licenses	584	7,616	136,353	946	-	946	137,299
Seminars	897	-	6,876	18,583	2,640	21,223	28,099
Auto allowance & mileage	16,566	-	166,283	37,768	3,387	41,155	207,438
Food	-	-	333,880	6,272	993	7,265	341,145
Household supplies	2	26,351	223,546	27,661	2,264	29,925	253,471
Equipment rental	-	8,828	40,359	10,714	-	10,714	51,073
Outside services	402	107,776	396,904	204,480	35,887	240,367	637,271
Program supplies	1,776	-	176,518	26,962	7,688	34,650	211,168
Repairs and maintenance	11	83,472	138,590	11,586	520	12,106	150,696
Medi-Cal quality assurance	-	-	317,937	-	-	-	317,937
Medications	-	-	47,569	-	-	-	47,569
	<u>\$ 968,318</u>	<u>\$ 1,204,194</u>	<u>\$ 20,042,025</u>	<u>\$ 3,371,621</u>	<u>\$ 551,332</u>	<u>\$ 3,922,953</u>	<u>\$ 23,964,978</u>
Percentage	4.0%	5.0%	83.6%	14.2%	2.3%	16.4%	100.0%

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

T.E.R.I., INC. & AFFILIATES
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 2,826,802
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	979,728
Gain in Investments	6,370
(Increase) Decrease in Assets:	
Accounts Receivable	(434,897)
Grants Receivable	44,552
Contribution Receivable	(1,694,000)
Prepaid Expenses and Other Assets	(183,671)
Deposits	86
Increase (Decrease) in Liabilities:	
Accounts Payable	(1,961,881)
Salaries and Benefits Payable	149,985
Accrued Expenses	1,790,772
Refundable Advances	(71,750)
Accrued Interest	5,259
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,457,355</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Acquisition of Property and Equipment	(406,701)
Increase Construction in Progress	(1,512,128)
NET CASH USED BY INVESTING ACTIVITIES	<u>(1,918,829)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Payments on Debt	(232,473)
NET CASH USED BY FINANCING ACTIVITIES	<u>(232,473)</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS (693,947)

BEGINNING CASH AND CASH EQUIVALENTS 6,750,172

ENDING CASH AND CASH EQUIVALENTS \$ 6,056,225

Supplemental Disclosures of Cash Flow Information:
Cash paid during year for interest \$25,723.

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

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Note 1 – Nature of Activities

T.E.R.I., Inc. (Training, Education, and Resource Institute) (the Agency) was incorporated August 21, 1980, as a California nonprofit corporation dedicated to the rehabilitation and therapy of developmentally disabled individuals in San Diego County. The Agency provides residential group homes as intermediate care facilities, operates an adult development center with community based and behavior management programs, two non-public schools, related transportation services and therapy programs including speech, applied behavior analysis, and equestrian, as well as other programs for its clients and their families. In addition, it operates a thrift store and carries out various research and fundraising activities.

Medi-Cal provides partial reimbursement for the operation of the residential group homes, and the State of California provides partial reimbursement for the operation of vocational training, transportation, and respite programs. Local school districts provide partial reimbursement for the operation of educational programs. Insurance carriers, individuals, other agencies, and school districts partially fund the therapy programs.

Note 2 – Summary of Significant Accounting Policies

Principles of Consolidation

The Agency consolidates related nonprofit corporations in which it has a controlling financial interest. The corporations were established to operate residential facilities to provide individuals with developmental and learning disabilities with housing and services specifically designed to meet their physical, social, and psychological needs and to promote their health, security, happiness and usefulness. The accompanying financial statements reflect the consolidation of the financial statements of the Agency and its affiliates: The Roher Foundation, Ted Williams Housing Corporation, Mitchell Housing Corporation, Martin Housing Corporation, Mara Housing Corporation, Jarred DeZonia Foundation, Wendell Starling Home, McNealy Housing Corporation, Susan Parham Housing Corporation, and Joseph Michalowski Housing Corporation. The affiliate organizations are regulated by the U.S. Department of Housing & Urban Development (HUD) and are nonprofit public benefit corporations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Service Code. The Roher Foundation is also audited separately as a single audit in accordance with Uniform Guidance as required by HUD.

Basis of Accounting

The financial statements of the Agency are prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and liabilities.

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Note 2 – Summary of Significant Accounting Policies (Continued)

Financial Statement Presentation

The Agency reports 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 – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program related services, raising contributions, and performing administrative functions.
- Net Assets with Donor Restrictions – These net assets generally result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

Cost Allocations

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied and that is also in accordance with guidance of any specific funding terms and conditions associated with the funding received. Allocated expenditures for shared costs include compensation and benefits, which are allocated either on the basis of actual time tracking or estimates of time and effort such as may be extrapolated from a time study. Costs such as contract services are allocated to the program which receives the benefit and may be further allocated based on clients, employees, or number of service units. Facility costs are allocated based on square footage.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual results could differ from those estimates.

Advertising

Advertising costs are expensed as incurred. Advertising costs totaling \$93,414 were expensed in the year ended June 30, 2022. There were no advertising costs capitalized during the year ended June 30, 2022.

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Note 2 – Summary of Significant Accounting Policies (Continued)

Contributed Volunteer Services

Contributed services throughout the year are not recognized as contributions in the financial statements since there is no provision in the accounting regulations. However, many individuals volunteer time and perform a variety of tasks that assist the Agency.

Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, the Agency considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Investments

Investments in marketable equity securities with readily determinable fair values are stated at fair value. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Accounts and Grants Receivable

Accounts receivable are amounts due from various agencies and entities for services performed under fee for service contracts. Grants receivable are amounts due from federal, state, or local funding sources for services performed under cost reimbursement contracts. Management estimated a provision of \$195,674 for allowance for doubtful accounts which is included in accounts and grants receivable.

Promises to Give

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 promise becomes unconditional. Due to the nature of contributions, significant increases and decreases in net assets may occur. These significant fluctuations can arise as contributions are recognized as support in the fiscal period in which they are contributed, but the expense incurred with such contributions occur in a different period. Or, the contributions may be used to purchase property and equipment that is capitalized and depreciated over several periods.

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Note 2 – Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment purchased with Agency funds are capitalized at cost and depreciated over the useful estimated lives of the asset using the straight-line method. Amortization of building improvements is based on the estimated useful life of the improvements. Expenditures for property and equipment in excess of \$5,000 are capitalized.

Contributed property and equipment are recorded at fair value, when value can be established, on the date of donation. Contributions of property and equipment are recorded as unrestricted support, unless the donor stipulates how long the assets must be used.

In the unlikely event of a contract termination, certain funding sources require title to property and equipment previously purchased with grant funds revert to the funding source. Certain funding sources also limit the use of property and equipment for specific programs and require approval for disposition of property and equipment from the funding source.

Depreciation is calculated based on the following estimated useful lives:

<u>Type of Asset</u>	<u>Estimated Useful Life</u>
Equipment	4-10 years
Improvements	5-20 years
Buildings - residences	25 years

Income Taxes

The Agency is a nonprofit organization defined in Section 501 (c)(3) of the Internal Revenue Code (the "Code") and is, therefore, exempt from federal income taxation under Section 501(a) of the Code. Furthermore, the Agency is exempt from state income taxation under Section 23701d of the California Revenue and Taxation Code. The Agency's returns are subject to examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed.

Subsequent Events

Management has evaluated subsequent events through July 24, 2023, the date the financial statements were available to be issued.

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Note 3 – Cash and Cash Equivalents

Cash and Cash Equivalents consist of the following at June 30, 2022:

	<u>Amount</u>
Cash	\$ 5,881,435
Replacement Reserves	<u>174,790</u>
Total	<u>\$ 6,056,225</u>

The Agency maintains cash balances at one financial institution located in San Diego, California. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The amount in excess of the insured limits at June 30, 2022, total \$6,071,452.

In accordance with applicable regulations, HUD requires the affiliate corporations to maintain a replacement reserve to help fund extraordinary maintenance, repairs, and replacement of capital items. Monthly deposits are required. Use of the replacement reserve account is contingent upon HUD's prior written approval.

Note 4 – Contributions Receivable

Contributions receivable represent promises to give made by donors that are not yet received by the Agency. Contributions that will be received in subsequent years are discounted using a risk-free rate of return. The Agency considers contributions receivable fully collectible. Accordingly, no allowance for uncollectible contributions has been provided.

	<u>Amount</u>
Amount of Receivable due:	
Less than one year	\$ 1,966,500
One to five years	0
More than five years	<u>0</u>
Total	<u>\$ 1,966,500</u>

Contributions receivable at June 30, 2022, consist primarily of unconditional promises to give from individual donors that are restricted for the construction of the Charles R. Cono Campus of Life (the Campus). The Agency has an ongoing capital campaign to raise funds for the Campus. The Campus will accommodate the Agency's model programs and research and will serve as a diagnostic and training center not only for San Diego, but is anticipated to be accessed worldwide. The Campus will allow the Agency's non-residential programs to relocate to one site and will provide space for future model program development.

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Note 5 – Investments – Fair Value Measurements

Fair values measured on a recurring basis at June 30, 2022 are as follows:

	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>
Investment in Equity Securities	<u>\$ 11,052</u>	<u>\$ 11,052</u>

Note 6 – Construction in Progress

The following is a summary of Construction in Progress at June 30, 2022. Interest cost of \$108,504 were capitalized during the fiscal year:

	<u>Amount</u>
Charles R. Cono Campus of Life	\$ 5,789,896
Total	<u>\$ 5,789,896</u>

Charles R. Cono Campus of Life - In July 2003, the Agency purchased about 20 acres of land for the future site of the Charles R. Cono Campus of Life located in the Twin Oaks Valley area of unincorporated San Diego County, California. The Campus will accommodate the educational, research and therapeutic programs operated by the Agency, including relocation of the adult training and education programs, the Learning Academy, the Country School, and the corporate-sponsored child care programs.

Note 7 – Client Trust Accounts

Client trust funds of \$227,966 at June 30, 2022, represent cash held in a fiduciary capacity for the personal and incidental cost of the residents of the various properties. Accordingly, there is an equivalent liability reported on the statement of financial position as this cash is not available for general Agency use.

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T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Note 8 – Property and Equipment, Net

Property and equipment consist of the following at June 30, 2022:

	<u>Amount</u>
Deer Springs Campus	\$ 13,722,001
Residences	6,444,724
Land	2,010,395
Leasehold Improvements	2,900,840
Vehicles	2,058,367
Equipment & Furniture	<u>413,473</u>
Total	27,549,800
Less Accumulated Depreciation	<u>(8,406,440)</u>
Property and Equipment, Net	<u>\$ 19,143,360</u>

Depreciation expense was \$979,728 for the year ended June 30, 2022.

Note 9 – Line of Credit

The Agency has a \$750,000 capital line of credit with a financial institution. Interest on outstanding borrowings is 4% and has a balance of \$450,000 as of June 30, 2022. Included with the capital line of credit is a stand by letter of credit of \$300,000. The stand by letter of credit together with any amounts on the capital line of credit cannot exceed \$750,000. The Agency also has a \$750,000 operating line of credit with a zero balance as of June 30, 2022. The operating line of credit was subsequently renewed and has a maturity date of January 15, 2024. The lines of credit are secured by the Agency's inventory, equipment, accounts receivable, and general intangibles and requires compliance with certain loan covenants.

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T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Note 10 – Notes Payable

Notes payable consist of the following at June 30, 2022:

	<u>Amount</u>
Promissory note payable to a financial institution in monthly payments of principal and interest of \$13,092. Interest is at 3.5% per annum. The note balance is due October 21, 2030, and is secured by a first deed of trust.	\$ 1,663,828
Promissory note payable to State of California dated July 2019. Monthly payments of \$3,500 for 60 months. The note does not bear any interest. The note is due July 2024. The note is secured by a deed of trust.	432,351
Note payable to the County of San Diego, Department of Housing and Community Development. The note bears interest at 3% per annum, which shall not be compounded. The principal and accrued interest is deferred until 2042. This note is secured by a deed of trust, subordinate to the deed of trust in favor of HUD. See Capital Advance Note below.	70,000
Note payable to the County of San Diego, Department of Housing and Community Development. The note bears interest at 3% per annum, which shall not be compounded. The principal and accrued interest is deferred until 2042. This note is secured by a deed of trust, subordinate to the deed of trust in favor of HUD. See Capital Advance Note below.	61,831
Note payable to the County of San Diego, Department of Housing and Community Development. The note bears interest at 3% per annum, which shall not be compounded. The principal and accrued interest is deferred until 2041. This note is secured by a deed of trust, subordinate to the deed of trust in favor of HUD. See Capital Advance Note below.	110,313
Note payable held by a lender through Federal Home Loan Bank of San Francisco in the amount of \$40,000. The indebtedness by the note does not bear any interest. The maturity date of the note is December 2028. The deed of trust contains certain provisions for acceleration of the maturity of the note.	40,000
Ten notes payable to a financial institution, payable in monthly installments totaling approximately \$6,500 including interest at 5% per annum, until July 2024. The notes are secured by solar power generation systems on group homes.	152,124
Approximately thirty notes payable in monthly payments of interest and principal totaling approximately \$16,000 including interest at rates ranging from 0 to 5.75%. The notes are generally 60 months and are collateralized by vehicles.	<u>381,598</u>
Total	<u>\$ 2,912,045</u>

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Note 10 – Notes Payable (continued)

Current portion of the Line of Credit and Notes Payable is \$817,435 for year ending June 30, 2022.

The following is a schedule of future minimum principal payments as of June 30, 2022:

<u>Year Ending June 30:</u>	<u>Amount</u>
2023	\$ 817,436
2024	338,428
2025	518,708
2026	147,837
2027	129,583
Thereafter	<u>1,410,053</u>
	<u>\$ 3,362,045</u>

Note 11 – Related Party Transactions

TERI rents a residence from a key employee for use as a residential group home. TERI pays \$3,703 per month on a ten-year lease. The amount paid for the year ending June 30, 2022 was \$44,440. TERI has started the process to purchase the home and has paid a \$100,000 deposit which is included in deposits on the statement of financial position.

Note 12 – Commitments and Contingencies

Operating Leases

The Agency has commitments under various operating leases for facilities and equipment used for programs and administrative offices. Property and equipment rental expense incurred under these leases totaled \$883,467 for the year ended June 30, 2022.

Future minimum lease payments under operating lease are as follows:

<u>Year Ending June 30:</u>	
2023	\$ 92,222
2024	44,400
2025	22,200
2026	0
2027	0

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Note 12 – Commitments and Contingencies (continued)

Capital Advance Note

HUD holds Capital Advance Notes on residential real property. The notes bear no interest and are not required to be repaid as long as the housing remains available to eligible disabled persons for 40 years. If the housing becomes unavailable for such purposes, the entire capital advance outstanding and interest since inception would be due and payable. The affiliate corporations have met the requirements during its operating period and intend to continue to meet these requirements for the remaining term of the loan. Accordingly, the Capital Advance Note proceeds were previously recorded as grant revenue and are included in net assets. The Capital Advance Notes are secured by deeds of trust on the affiliate corporation's real property. The Capital Advance Notes are as follows:

The Roher Foundation	\$ 710,200
Ted Williams Housing Corporation	372,500
Mitchell Housing Corporation	380,600
Martin Housing Corporation	380,600
Mara Housing Corporation	386,900
Jarred DeZonia Foundation	386,900
Wendell Starling Home	518,500
McNealy Housing Corporation	561,700
Susan Parham Housing Corporation	582,993
Joseph Michalowski Housing Corporation	<u>582,900</u>
Total	<u>\$ 4,863,793</u>

Community Development Block Grant Funding

In November 2008 the Joseph Michalowski Housing Corporation entered into an agreement with the City of Carlsbad for Community Development Block Grant (CDBG) funding of \$795,000 for the acquisition of residential property for a group home in Carlsbad to serve persons with autism or developmental disabilities. The term of the note is 20 years. The loan shall be due and payable in full upon 1) the date the property is first sold or transferred, or, 2) upon failure to operate a group home on the property, if it occurs prior to the expiration of the term of the loan. The loan shall be forgivable upon expiration of the term of the loan if the property has been maintained and operated as a group home. The Corporation has met these requirements during its operating period and intends to continue to meet these requirements during the remaining period of the agreement. These funds are included in net assets.

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022

Note 12 – Commitments and Contingencies (continued)

Community Development Loan Funding

In November 2009 TERI, Inc. entered into an agreement with the City of Vista for loan funding of \$325,000. The agreement requires the use of funds to improve real property and the real property be used for limited purposes. Interest accrues at 5% per annum. The term of the note is 55 years. The loan shall be due and payable in full upon 1) the date the property is first sold or transferred, or, 2) upon failure to operate a group home on the property, if it occurs prior to the expiration of the term of the loan. The loan shall be forgivable upon expiration of the term of the loan if the property has been maintained and operated as a group home. TERI, Inc. has met these requirements during its operating period and intends to continue to meet these requirements during the remaining period of the agreement. These funds are included in net assets.

Note 13 – Liquidity and Availability of Financial Assets

The following reflects TERI, Inc.'s & Affiliates' financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations.

Financial assets at year-end:

Cash	\$ 6,056,225
Investments	11,052
Client Trust Accounts	<u>227,966</u>
Total Financial Assets	\$ <u>6,295,243</u>

Less those unavailable for general expenditures within one year, due to:

Assets with donor restrictions	(2,568,205)
Replacement Reserves - restricted use	(174,790)
Client Trust Accounts – restricted use	<u>(227,966)</u>

Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 3,324,282</u></u>
--	----------------------------

Agency operations require maintenance of financial assets, which consist of cash to meet normal operating expenses. The Agency also has a line of credit in place in which it could draw upon in the event of any unanticipated liquidity needs.

See Independent Auditors' Report

TERI Inc
Budgeted Statement of Revenue and Expense
For the Fiscal Year Ending June 30, 2024
(In Whole Numbers)

	<u>Total</u>
Revenues	
Residential	9,924,272
Day Programs	18,259,357
Fundraising/Donations	2,750,000
Other Income	2,740,517
Total Revenues	<u><u>33,674,146</u></u>
Expenses	
Administrative	1,738,730
Program Expenses	5,498,372
Wages	19,413,628
Benefits	3,152,671
Total Expenses	<u><u>29,803,400</u></u>
Revenues Over/(Under) Expenses Before	3,870,745
Depreciation and Legal	
Depreciation and Legal Expenses	
Legal Fees	20,004
Depreciation	1,495,782
Total Depreciation and Legal Expenses	<u><u>1,515,786</u></u>
Revenues Over/(Under) Expenses	<u><u>2,354,959</u></u>

Form **8879-TE****IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2021, or fiscal year beginning 7/01, 2021, and ending 6/30, 20 2022▶ **Do not send to the IRS. Keep for your records.**▶ **Go to www.irs.gov/Form8879TE for the latest information.****2021**Department of the Treasury
Internal Revenue Service

Name of filer

TERI INC

EIN or SSN

95-3532129

Name and title of officer or person subject to tax

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 <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12).....	1b	26,036,087.
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9).....	2b	
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22).....	3b	
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5).....	4b	
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c).....	5b	
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4).....	6b	
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1).....	7b	
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D).....	8b	
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19).....	9b	
10a Form 8038-CP check here <input type="checkbox"/>	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 ☒ 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

☒ I authorize **KAKU & MERSINO, LLP** to enter my PIN **00522** as my signature

ERO firm name

Enter five numbers, but
do not enter all zeros

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 ▶

Date ▶ **10.13.23****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.

77264555411

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 ▶

Date ▶

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

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.

2021**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning 7/01 , 2021 , and ending 6/30 , 2022													
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; vertical-align: top;"> C TERI INC 251 AIRPORT ROAD OCEANSIDE, CA 92058-1201 </td> <td style="width:30%; vertical-align: top;"> D Employer identification number 95-3532129 E Telephone number 760-721-1706 G Gross receipts \$ 26,190,242. </td> </tr> <tr> <td colspan="2"> F Name and address of principal officer: CHERYL KILMER SAME AS C ABOVE </td> </tr> <tr> <td colspan="2"> H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>If "No," attach a list. See instructions.</small> </td> </tr> <tr> <td colspan="2"> I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 </td> </tr> <tr> <td colspan="2"> J Website: ▶ WWW.TERIINC.ORG </td> </tr> <tr> <td colspan="2"> K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 1980 M State of legal domicile: CA </td> </tr> </table>	C TERI INC 251 AIRPORT ROAD OCEANSIDE, CA 92058-1201	D Employer identification number 95-3532129 E Telephone number 760-721-1706 G Gross receipts \$ 26,190,242.	F Name and address of principal officer: CHERYL KILMER SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>If "No," attach a list. See instructions.</small>		I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: ▶ WWW.TERIINC.ORG		K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 1980 M State of legal domicile: CA	
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K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 1980 M State of legal domicile: CA													

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>SERVE DEVELOPMENTALLY DISABLED AND THEIR FAMILIES IN A WIDE ARRAY OF PROGRAM SETTINGS.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	6
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	4
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	517
	6	Total number of volunteers (estimate if necessary)	6	26
		7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a
b		Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	2,712,414.	3,954,991.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	20,808,504.	21,667,194.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,694.	12,972.
	12	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	536,647.	400,930.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	24,071,259.	26,036,087.
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)	14,973,326.	17,089,142.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	37,500.	4,640.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>551,331.</u>		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,344,051.	5,889,624.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	21,354,877.	22,983,406.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	2,716,382.	3,052,681.
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	30,038,706.	33,830,324.
	22	Net assets or fund balances. Subtract line 21 from line 20	6,441,945.	7,180,882.
			23,596,761.	26,649,442.

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			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	PETER MERSINO				P01251581
	Firm's name ▶ KAKU & MERSINO, LLP				Firm's EIN ▶ 770494454
	Firm's address ▶ 1588 SHAW AVENUE CLOVIS, CA 93611				Phone no. 559-324-7097

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No**BAA For Paperwork Reduction Act Notice, see the separate instructions.**

**TRENDING**

News Podcast

How to ...



IN YOUR NEIGHBORHOOD

NBC 7 goes In Your Neighborhood to share the stories that matter to your community

IN YOUR NEIGHBORHOOD

San Marcos Multimillion-Dollar 'Campus of Life' Expansion to Serve Special-Needs Clients

The nonprofit Training, Education and Resource Institute (TERI) is expanding services to hundreds of developmentally disabled children and adults through a new construction project in San Diego's North County

By **Monica Dean** • Published April 25, 2023 •
Updated on April 25, 2023 at 7:29 pm





Training, Education, and Resource Institute, or TERI, is helping those with a wide range of intellectual disabilities.

Tucked away in the rolling hills of San Marcos a multimillion dollar construction expansion is underway. It's called the [Campus of Life](#) and it will serve hundreds of San Diegans with special needs receiving services from a nonprofit organization called Training, Education, and Resource Institute, or [TERI](#).

The number of families impacted by a developmental disability diagnosis is growing, along with need for resources and support. The [CDC reports](#) around 1 in 36 children in the US is diagnosed with an autism spectrum disorder.



TERI, which has been serving the special-needs community since 1980, has more than 900 clients with a range of developmental and intellectual disabilities. The institute has owned the 20 acres in San Marcos for more than two decades but its vision for how to serve the educational, social, emotional and recreational needs of its clients is finally coming into focus.

The Therapeutic Equestrian Center was one of the first parts of the property to be developed in 2011. Natalie Hill, who is the director of the program, said each of TERI's clients gets to spend time with the horses.

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"They work on their basic horsemanship skills.



"They work on their basic horsemanship skills, and we also provide vocational opportunities for our adult men," Hill said, "and then also an internship program that helps them to develop job skills so that they can go out and hopefully at some point get a job in the community somewhere."

The Campus of Life also has farmland, a culinary kitchen and vocational training center that serves clients. A 208-seat theater and performing arts center is under construction, with plans to develop wellness and recreational facilities in the next several years.

TERI's chief development officer, Dan DeSaegher, said the expansion project will triple the number of people TERI serves.



"The goal here is not just for Terri to get bigger," DeSaegher said. "The goal here is that this will be a beacon for the region, and, actually, we have people that are coming to San Diego to learn best practices in special needs lifespan of care."

The community also stands to benefit from the new development. TERI plans to share the new facilities with the community.

"San Marcos is going to love this," DeSaegher said. "I believe that by integrating this campus, it's going to do a lot for the local residents. I know all of us know somebody, we have a family member or friend with special needs. That interaction opens up gifts that aren't typical."

Derek Dohner is a TERI client with autism who has been receiving services from the nonprofit for four years. He said he's grown personally from working with the horses and learning how to farm.

“I feel calmer than I was in high school,” Dohner said, adding that the environment gives him a new sense of peace and freedom. He said the experience has inspired dreams of one day owning his own farm.

Hill hopes that by opening up these new facilities to the public, it will foster opportunities for engagement and newfound appreciation for the clients TERI serves.

“Our population, they have their own unique skills and abilities and something to offer the world,” Hill said. “And if you just stop and take notice and, you know, acknowledge everybody's intrinsic worth and value, that's what we stand for.”

TERI has raised \$26 million for the Campus of Life project; it needs another \$24 million to see it to completion, which it hopes to accomplish by 2026.



Success Stories

(Names have been changed for confidentiality)

Story 1 - The Learning Academy/Education

Ben was referred to the school due to complex learning needs; aggression toward others (he would aggress when given direction or asked to do a task or activity) ; inability to sit for more than 1 minute; inability to follow basic directions (example: sit down; come here). A Behavior Intervention plan was developed to address these behaviors, primarily focused on teaching him alternative behaviors rather than aggression to get his needs met. His father is a single parent who has 3 children with autism. Prior to coming to the Learning Academy, Dad was unable to take his children out into the community together. As a result of the changes Ben made at the school, Dad was able for the first time to take all 3 boys and their grandmother out to lunch on Mother's Day.

Story 2 - The Learning Academy

Roberto was referred to the school due to severe Self Injurious Behavior (SIB). He would bite and scratch various parts of his body, at times to the degree that medical attention was required. His body was routinely covered with sores and injuries. He would also spit at staff or spit onto tables, floor, etc. almost constantly throughout the day. His SIB was so severe that he wore pads to protect his arms and legs and a helmet to protect his face and head. He engaged in this behavior when there were changes in the environment (new staff; change in schedule) or when he wanted to do something he couldn't do (for example: go home right after lunch). Staff worked with him to replace the SIB with functional communication (pointing to pictures to express his needs). He no longer requires the body pads and helmet and his wounds have healed. His father called the school to let them know that spitting has not occurred at home in over 3 months.

Story 3 - The Country School

Letter from a former student to the TERI staff:

Hello, my name is John Smith and I attended The Country School from 5th grade to 8th grade. I am emailing you to apologize for the way I was to all the staff and students that attended the school with me. If it wasn't for all the work and attention the staff put into me I would not be where I am today. After leaving The Country School I went on to attend Forest Park High School in Woodbridge VA. I didn't realize it until later that the skills taught were incredibly useful in my future dealings. I went on to play hockey and football for my high school and even went to a state championship. In 2016 I enlisted into the Marine Corps and shipped off to MCRD San Diego in June of 2017. I have now served as an Infantryman in the Marines for almost 3 years now. I am now a Corporal and an infantry squad leader with Marine Corps Security Forces

Battalion in Kings Bay Georgia. I will re-enlist in 2021 and plan on making it a career. The work that yourself, Mr. Allen, Mrs. O, and many others put into me will never be forgotten. I still subconsciously use many of the skills taught on a daily basis. You all do so much and I know that my parents along with many others are beyond appreciative of everything you all do for those kids. You shine a light on all those children and show them there is a future for them and I hope one day they all end up fulfilling their dreams like I have. If it's not too much to ask, I would really appreciate Mr. Allen's email so I could thank him for all he did for me. Thank you once again for everything, I would not be the man I am today if it wasn't for all the hard work The Country School and Teri did for me.

Story 4 - Vocational

Davis is one of our interns who works in the equestrian department. David has never had a paid job and only held volunteer positions prior to this internship, David is very quiet and was unsure about his ability to perform the duties when he first started. After working with his Job Coach for a month, David was able to work independently and gained a lot of confidence in himself. David was talking more with coworkers and his family noticed how he started taking more initiative in his own life. Davis is 4 months away from completing his internship and he has gained the trust of his employer to take on more advanced equestrian skills. David is functioning independently and is a dependable and valuable part of his team.

Story 5 - Equestrian

Kyle is one of my favorite success stories. He is non-ambulatory and when he first began riding, I would ride double with him and physically hold him on the horse. As his strength and center of balance developed, I was able to transition him to riding without the support of a back rider, instead being supported from the ground with two sidewalkers. Over the years, he continued to develop independent stabilization and required less and less support from his sidewalkers and finally was able to achieve 95% independent physical stability! Kyle is non-verbal but his smiles and shouts of joy are clear indications of his pride and excitement in his accomplishments.



The Elizabeth Hospice

May 8, 2024

Mr. Phillip Scollick
City Clerk/Business Process Director
City of San Marcos
1 Civic Center Drive
San Marcos, CA 92069

Dear Mr. Scollick,

We sincerely appreciate the San Marcos Community Foundation's generous support of The Elizabeth Hospice since 1999. Your partnership in our mission has helped ensure children and adults receive comfort, support and high-quality health and bereavement care when faced with the challenges of advanced severe illnesses. Thank you on behalf of our Board of Directors, staff, volunteers, and the thousands of patients and clients we serve in the community.

We hope to merit your continued partnership in the 2024-2025 fiscal year. Enclosed is a grant application for our comprehensive Grief Services programs. These programs are open to anyone in the community who is grieving and do not require a hospice affiliation. On average, these programs impact the lives of more than 4,500 children and adults each year.

If you have any questions or require additional information, please get in touch with me at Jean.Loo-Russo@ehospice.org, or you can contact our Grants Officer, Vatei Campbell, at Vatei.Campbell@ehospice.org.

Sincerely,

Jean Loo-Russo
Chief Philanthropy Officer

Title	The Elizabeth Hospice - A Non-Profit Provider of Hospice and Bereavement Care for Children and Adults in the Community by Vatei Campbell in San Marcos Community Foundation on behalf of The Elizabeth Hospice, Inc. vatei.campbell@ehospice.org	05/10/2024 id. 46483723
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Original Submission

05/10/2024

Score	n/a
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General Project Information	
Please enter your organization's name and project name.	The Elizabeth Hospice - A Non-Profit Provider of Hospice and Bereavement Care for Children and Adults in the Community
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
Project Name	The Elizabeth Hospice Grief Support Services
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	4348.0
Total Number of People Served by this Project in San Marcos Only	225.0
Grant Amount Requested	7500.0
Organization Details	

Organization Name	The Elizabeth Hospice
Organization Street Address	800 W. Valley Parkway, Ste. 130 -- PLEASE NOTE NEW ADDRESS EFFECTIVE 7/1/2023
Organization City	Escondido
Organization State	CA
Organization Zip Code	92025
Organization Website	www.elizabethhospice.org
Organization's EIN	95-3275679 200 The Elizabeth Hospice, Inc. 61ab66d1-26dc-42d7-81e9-b8ef1ea9fea4 500 La Terraza Blvd., Ste. 130 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 2023-01-09T00:00:00 501(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) 2022-12-12T00:00:00 1979 01
Contact Information	
Contact First Name	Vatei
Contact Last Name	Campbell
Contact Title	Grants Officer
Contact Phone	+17607963723
Contact Email	vatei.campbell@ehospice.org
Project Details	

Briefly describe your request for funds.

The Elizabeth Hospice provides high-quality medical care and emotional support to people coping with advanced, life-threatening illnesses. A vital part of our services is providing emotional support to children and adults in our community who are grieving the loss of someone significant in their lives. A grant from the San Marcos Community Foundation would support services such as individual and group counseling, educational workshops and outreach programs, community events, specialized services for members of the armed forces, and services tailored for children and their families.

Our grief services and community events are open to everyone in the community. All in the community are welcome regardless of their financial resources or when or how their loved one died. This includes illness, accident or self-inflicted loss.

Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.

Grief after the death of a loved one is a personal and complex experience. Everyone grieves differently, even when experiencing the same loss. Common reactions to grief include anger, sadness, guilt, depression, anxiety, trouble concentrating, and heartbreak. These feelings can negatively impact a person for an extended period. The highly trained grief counselors at The Elizabeth Hospice are here to help anyone grieving in the community by teaching them healthy ways to process the loss so they may find hope and joy in their lives again. [As a community-based nonprofit, services are available for little or no cost to ensure access to the underserved. All our children's bereavement programs are free.](#)

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.

Student groups and staff bereavement training are offered at SMUSD. Rady Children's Hospital, TIP (Trauma Intervention Program) and other agencies help us identify who could benefit from our 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.

SMCF has graciously supported programs at The Elizabeth Hospice since 1990. In the last five years, we received four grants totaling \$8,000 in support of grief services for the 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.

Since 1978, The Elizabeth Hospice has been a trusted community resource for palliative, hospice and bereavement care. Our mission is to enhance the quality of life for those nearing the end of life's journey and for those who grieve. A patient affiliation is not required to receive our grief services or participate in our community events. We have touched the lives of more than 125,000 individuals in San Diego and Southwest Riverside Counties in the last 46 years.

Since grief is not a linear journey, children and families may come to us anytime during their grief journey. Services include individual and group counseling, community events honoring loved ones who have passed, programs tailored for children and their families, and services for veterans. Services are facilitated by licensed counselors, child grief specialists and trained volunteers working toward their graduate degrees or licensure in social work or counseling.

Last fiscal year ending June 30, 2023, The Elizabeth Hospice cared for 2,420 hospice patients and provided grief support and resources to 4,348 individuals from the community, **including 225 from San Marcos**. Individual and group counseling sessions were facilitated by Zoom, phone and in-person to 823 adults and 480 children. Overall, 72 percent of our grief services clients are from the community. This year through February 2024, 38 hospice patients, 12 counseling clients and 45 individuals from San Marcos received medical care, bereavement support and resource materials from The Elizabeth Hospice.

San Marcos community members have convenient access to:

On-campus support groups for 2nd-12th grade students and bereavement training for their professional staff are available in 25 school districts, including San Marcos Unified. These groups meet weekly for 50-60 minutes over eight weeks. Groups rotate to different campuses every trimester. Our children's bereavement staff and trained volunteers facilitate an average of 19-22 groups annually. We offer two half-day training workshops yearly, typically one in North San Diego County and one in greater San Diego. Schools may contact our children's bereavement

team anytime for support. Customized training is available upon request. All services are free of charge.

In the last two academic years, 40 students participated in groups at San Marcos Middle (2), San Elijo Middle and San Marcos High. An average of 173 students participated in on-campus groups, and 214 school professionals were trained in the previous five years, except for 2019-20, when COVID-19 forced school closures nationwide. We facilitated bereavement training via Zoom in 2019-20 for 200 school staff.

“The Elizabeth Hospice provided a great virtual space for students to connect with one another and share their grief experiences. They provided a really useful toolkit and co-facilitation guide. I was grateful to be a part of the process this year. It was helpful as someone who works at two school sites to have a chance to combine my two sites into one group and create a safe virtual space. The activities were engaging and adapted well virtually.”

- Yelena Smithson, School Social Worker, San Elijo Elementary and Discovery Elementary

San Marcos Unified School District

Children and families may participate in **Peer Support Groups** at our children's bereavement centers in Escondido and Mission Valley. These 90-minute sessions include discussion, sharing time, grief-related activity, free play in our child-focused activity rooms, and a closing ritual. Groups meet bi-weekly in the evenings from October through May and are available for ages 3-6 (Littles), ages 6-12 (Elementary), ages 11-13 (Tweens) and ages 13-17 (Teens). The Littles meet in the afternoon for 60-minute sessions. Caregivers are encouraged to participate in a concurrent adult support group in a separate area while their children are in session. There is no cost to participate.

“Before attending the support group, I didn't even know that grief was a thing. The group facilitators helped me understand what grief looks like and how to express my emotions in a positive way. At group, I met kids who were feeling the same anger and sadness that I was. In our meetings, we built each other up by sharing our stories and doing activities to better understand ourselves. Knowing that there was a process to grieving was very comforting.” – Aaron, age 15

Camp Spero, our free grief camp, is available to any child in the community ages 7 to 17 who is grieving the loss of a loved one. One session is offered each summer for first-time participants, and a second session is available for returning campers. Our child grief specialists and nearly 100 volunteers help facilitate this impactful program. We can accommodate up to 120 children annually. Since 2013, 1,197 children have participated in this three-day/two-night grief camp. Camp Spero 2024 will be held in Julian in July.

“I truly believe Camp Spero was a gift and a blessing to help my daughter navigate her way through such sad, shocking and turbulent times. It was the life preserver she didn't know she needed. (Me too). I will forever be

grateful that we found your program and with that came HOPE. All the program volunteers genuinely care about each child and their particular experience in a safe and supportive (and fun) environment. Angels helping angels.” - Grateful Parent of Camp Spero Participant

Our staff is often asked to speak at events and give presentations in the community. Most recently, our grief specialists were invited to:

- Serve on the panel at an event at California State University, San Marcos (CSUSM) hosted by the San Diego Coalition for Compassionate Care. Approximately 200 medical professionals attended. (Dec. 1, 2023)
- Present on the topic of Grief & Loss at CSUSM for ten faculty members. (Feb. 2, 2024)
- Present on Grief & Loss at San Marcos Lutheran Church to 40 participants. (Feb. 25, 2024)
- Lecture on Grief and Loss at the CSUSM School of Social Work to their Master of Social Work 2nd year practicum class. Twenty unduplicated students attended each day. (April 8 & 9, 2024)

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

[Kira_Fernandez_Letter_of_Support_Childrens_Bereavement_Program-2.9.23.pdf](#)
[TEH_Bereavement_Program_Flyers-2024.pdf](#)

Please upload the annual operating budget for your organization.

[Copy_of_FY2024_Operational_Budget-8.7.23.pdf](#)

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

[FY2023_-_Elizabeth_Hospice_Audited_Financials_FINAL.pdf](#)
[TEH-Impact-Report-2022-2023.pdf](#)

Please attach the first two pages of your Federal 990.

[TEH-FY23-990_Public-Disclosure_Pg_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.

[SMCF_2023-24_Application_Cover_Letter-5.10.24.pdf](#)

Funding

Budget Worksheet

[San Marcos Community Foundation - Budget Worksheet.xlsx](#)

Project Budget Total 853143.0

Is this a Challenge or No
Matching Grant?

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?

Proceeds from our annual dinner auction benefit the Children's Bereavement Program. The general operating budget will be used to support any additional funds needed to facilitate our grief services.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.

Item	Cost	Notes (optional)
<i>Salaries and Benefits</i>	<i>\$468,287.00</i>	<i>Community Bereavement</i>
Facilities	235285	
Continuing Education & Training	1500	
Counseling Materials & Supplies	\$5,138.00	
Volunteer Outreach, Recruitment & Training	\$4,000.00	
Postage	\$2,333.00	
Telecommunications	\$6,860.00	
Travel & Mileage	\$18,000.00	
Camp Spero Children's Grief Camp (Two 3-day/2-night sessions)	\$90,000.00	
Children's Bereavement School-Based Grief Services (materials/supplies)	\$18,800.00	
Children's Bereavement Peer Support Groups & Workshops (materials/sup	\$22,940.00	
Total budget for this PROJECT:	853143	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Individual Donors - (6) - \$10,000 a	103138	C
Additional Funding Source 2	Barney & Barney Foundation	40000	C
Additional Funding Source 3	Driven to Care	24000	C
Additional Funding Source 4	DAV Industries	20000	C
Additional Funding Source 5	Oceanside Yacht Club	10279	C
Additional Funding Source 6	Horizon Oxygen and Medical Equi	10000	C
Additional Funding Source 7	Hunter Industries	10000	C
Additional Funding Source 8	Issa Family Foundation	10000	C
Additional Funding Source 9			
Additional Funding Source 10	*the above donors represent a sar		

**FY2023-24 Operational Budget**

(July 1, 2023-June 30, 2024)

	Operational Total
Average Daily Census	411
Net Revenue	29,336,551
Direct Labor	14,148,099
Patient-Related	3,555,880
Total	<u>17,703,979</u>
Contribution Margin	11,632,572
Indirect Expenses	11,609,890
Net Operational Income	<u>22,682</u>
Development Income	2,218,338
Development Expenses	(1,097,655)
Net	<u>1,120,683</u>
Other Programs (Fellowship, ESMS Net)	(147,807)
Special Bereavement Svcs (Community Bereavement, Children's Bereavement)	(731,118)
Investment & Interest Income	563,740
Net Income	Net Income <u>828,179</u>

Date: February 9, 2023 (received via email)

From: Kira Fernandez (Kira.Fernandez@MarshMMA.com)

Re: Recommendation for Support – 2023 Barney & Barney Foundation Grant

To: Ryan Spink, Marsh McLennan Agency
Jean Loo-Russo, The Elizabeth Hospice

Cc: Gary Kloehn, Philanthropy Chair, The Elizabeth Hospice
Rachelle Hoelzer, Marsh McLennan Agency

The service that The Elizabeth Hospice has provided to myself and my 3 kids after the death of my 40-year-old husband is immeasurable. I told Ryan that the group grief counseling that we are currently participating in is 100% the best ‘therapy’ that any of us have been involved in since his unexpected passing. My kids were 5, 6 & 9 when their dad passed away in August 2020, and trying to navigate that for myself, the 3 of them, and along with the pandemic, was the most overwhelming experience of my life. We have slowly been pulling ourselves up and out, but my greatest fear is that my kids will not have the ability to process this devastating loss at such a young age. They are the most amazing kids in the world and have been unbelievably resilient, but I have still felt like they needed support that myself (sic) and the rest of our support system could simply not provide.

Luckily, in the Spring of 2022, I started hearing about the children’s bereavement group. At first, they were resistant to the idea – ‘I’m fine, Mom. Why do we need to do this, etc.’ – but since the very first group, they ALL 3 are so excited when it’s their turn to go to group. I too, was resistant at first to participate in the caregiver group. But, just like the kids, I quickly realized speaking about our experiences with a group of individuals going through similar circumstances is by far the most freeing, progress-making, supportive experience that I’ve been a part of since his passing.

I realize that I will be putting a lot of this into the form when we submit your nomination, but wanted you to know how much of an impact EH has made on my family in just a few short months. I’m excited at the chance to hopefully get The Elizabeth Hospice a very well-deserved grant from the Barney & Barney Foundation.

In gratitude, always,

Kira Fernandez

Principal, Client Service Executive

CA Insurance License #0E69866

T: +1 858 587 7417 | M: +1 858 603 5782 | F: +1 858 452 7530
9171 Towne Centre Drive, Suite 100 | San Diego, CA 92122

Kira.Fernandez@MarshMMA.com | [MarshMMA.com](https://www.MarshMMA.com)

[Facebook](#) | [Twitter](#) | [LinkedIn](#)



The Elizabeth Hospice

Grief Support Groups provide an opportunity to learn from others who are grieving the loss of a loved one. Led by professionally trained counselors and volunteer facilitators, they are a safe, non-judgmental place for families and individuals to find comfort while learning coping skills. Currently all support groups are conducted online via Zoom. There is no charge to attend. All California residents are welcome. To find out more information, call 833.349.2054.

Support Groups – May 2024

General Grief and Loss Groups for Adults

General Grief and Loss

Thursdays, 10:30 am – 12:00 pm

Specialty Support Groups for Adults

Partner/Spouse Loss Group

Mondays, 6:00 - 7:30 pm (limited space)

(No group Monday, May 27)

*Wednesdays, 1st and 3rd Wednesdays,
4:00 – 5:30 pm (limited space)*

Thursdays, 11:30 am - 1:00 pm (limited space)

Parent Loss Group

*1st and 3rd Wednesdays, 6:00 - 7:30 pm (limited
space)*

2nd and 4th Thursdays, 6:30 - 8:00 pm (limited space)

Parenting After Loss

Tuesdays, 12:00 pm – 1:00 pm

Child Loss Group

2nd and 4th Wednesdays, 6:00 - 7:00 pm

1st and 3rd Mondays, 6:00 - 7:30 pm

Journey Through Grief Book Club

Every other Monday, 5:30 - 6:30 pm

Caregiver Support Group

Tuesdays, 11:00 am - 12:00 pm

Children/Teen Peer-Based Grief Support Groups

Contact the Children's Bereavement Program Team for more information at
childrensbereavement@ehospice.org or 760.223.7337.

Littles (ages 3- 6)
Elementary (ages 6-12)
Middles (ages 11-13)
Teens (ages 13-17)

School-Based Children's Support Groups are available at elementary, middle, and high school campuses throughout San Diego County and Southwest Riverside County upon request.



No child should grieve alone.

Caring for community members is a key element of our mission at The Elizabeth Hospice. Highly trained, compassionate professionals and volunteers in our Children's Bereavement Program support children through their grief and loss. Services are *free of charge* and *open to everyone* in San Diego County and Southwest Riverside County.



Children's Grief Support Groups

Biweekly, 90-minute, evening sessions
Concurrent parent/guardian groups
Escondido and Mission Valley locations
Ages 3 to 17



Camp Spero

Grief-related activities
Traditional camp fun
Newcomer and Alumni camps
Ages 7 to 17



School-Based Grief Support Groups

8-week, onsite program
22 school districts
Grade 2 to Grade 12



Community Grief Education & Support

Crisis intervention for students and faculty
Grief and loss training for professionals
Speaking engagements

For more information, email childrensbereavement@ehospice.org or call 760-223-7337.



The Elizabeth Hospice
elizabethhospice.org | 800.797.2050



Summer Grief Camp 2024

Camp Spero is a weekend camp for youth (ages 7 to 17) who are grieving the death of their significant person. At camp, children and teens honor and memorialize their loved one, make friends with others who are facing similar challenges, learn coping skills, and have lots of fun.

There's **no cost** to attend, and transportation is provided from San Diego to the campground.

Camper and Volunteer Interest Forms are available now at www.elizabethhospice.org/camp

For more information, email campspero@ehospice.org or call **760.223.7337**.



Newcomer Camp
First-time campers
July 26-28
Julian, CA

Alumni Camp
Returning campers
July 26 -28
Julian, CA

"At Camp Spero, I learned that it's OK to feel sad, and that so many people of different ages feel the same way."

- Newcomer camper

Follow us.  



The Elizabeth Hospice

Camp Spero is hosted by The Elizabeth Hospice and made possible by the generous support of individuals and organizations. Donations can be made online at elizabethhospice.org/donate.

PUBLIC DISCLOSURE COPY

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

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

Go to www.irs.gov/Form990 for instructions and the latest information.**2022****Open to Public Inspection**

A For the 2022 calendar year, or tax year beginning <u>07/01</u> , 2022, and ending <u>06/30</u> , 20 <u>23</u>	
B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <u>THE ELIZABETH HOSPICE, INC.</u>
	Doing business as
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>800 W VALLEY PKWY</u> <u>100</u>
	City or town, state or province, country, and ZIP or foreign postal code <u>ESCONDIDO, CA 92025</u>
	F Name and address of principal officer: <u>SARAH MCSPADDEN</u> <u>SAME AS C ABOVE</u>
D Employer identification number <u>95-3275679</u>	E Telephone number <u>(760) 737-2050</u>
G Gross receipts \$ <u>61,160,690</u>	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions. H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: <u>ELIZABETHHOSPICE.ORG</u>
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: <u>1978</u> M State of legal domicile: <u>CA</u>

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>TO ENHANCE THE QUALITY OF LIFE FOR THOSE NEARING THE END OF LIFE'S JOURNEY AND FOR THOSE WHO GRIEVE THROUGH MEDICAL, EMOTIONAL, AND SPIRITUAL SUPPORT.</u>
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 <u>11</u>
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 <u>10</u>
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 <u>356</u>
	6 Total number of volunteers (estimate if necessary) 6 <u>650</u>
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a <u>0</u>
b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b <u>0</u>	
Revenue	8 Contributions and grants (Part VIII, line 1h) <u>1,829,901</u> Prior Year <u>3,458,381</u> Current Year
	9 Program service revenue (Part VIII, line 2g) <u>38,006,947</u> <u>30,361,267</u>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) <u>933,009</u> <u>2,174</u>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) <u>383,888</u> <u>450,203</u>
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) <u>41,153,745</u> <u>34,272,025</u>
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) <u>0</u>
	14 Benefits paid to or for members (Part IX, column (A), line 4) <u>0</u>
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) <u>27,097,214</u> <u>24,693,604</u>
	16a Professional fundraising fees (Part IX, column (A), line 11e) <u>0</u> <u>0</u>
	b Total fundraising expenses (Part IX, column (D), line 25) <u>1,337,073</u>
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) <u>10,992,368</u> <u>11,108,280</u>
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) <u>38,089,582</u> <u>35,801,884</u>
19 Revenue less expenses. Subtract line 18 from line 12 <u>3,064,163</u> <u>(1,529,859)</u>	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) <u>44,445,077</u> Beginning of Current Year <u>56,397,566</u> End of Year
	21 Total liabilities (Part X, line 26) <u>6,140,463</u> <u>16,870,877</u>
	22 Net assets or fund balances. Subtract line 21 from line 20 <u>38,304,614</u> <u>39,526,689</u>

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 <u>SARAH MCSPADDEN, PRESIDENT & CEO</u>	Date			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name <u>DIANE KIRMACI</u>	Preparer's signature <u>Diane Kirmaci</u>	Date <u>11/14/23</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P01578407</u>
	Firm's name <u>CROWE LLP</u>	Firm's EIN <u>35-0921680</u>			
	Firm's address <u>575 MARKET STREET, SUITE 3300, SAN FRANCISCO, CA 94105-5829</u>	Phone no. <u>(415) 576-1100</u>			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2022)

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

- 1** Briefly describe the organization's mission:
TO ENHANCE THE QUALITY OF LIFE FOR THOSE NEARING THE END OF LIFE'S JOURNEY AND FOR THOSE WHO GRIEVE.
- 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 \$ 27,175,797 including grants of \$ 0) (Revenue \$ 30,585,149)

FOR MORE THAN 44 YEARS, THE ELIZABETH HOSPICE, HAS BEEN RECOGNIZED AS A PIONEER IN THE HOSPICE INDUSTRY. WE ARE AN EXPERIENCED COMMUNITY RESOURCE PROVIDING HIGH-QUALITY CARE AND SUPPORT TO PEOPLE FACING THE CHALLENGES BROUGHT ON BY ADVANCED SERIOUS ILLNESSES. OUR SERVICES FOR CHILDREN AND ADULTS INCLUDE HOSPICE CARE FOR THOSE WITH A PROGNOSIS OF SIX MONTHS OR LESS; PALLIATIVE CARE FOR THOSE LIVING WITH A CHRONIC ADVANCED SERIOUS ILLNESS WHO ARE NOT HOSPICE ELIGIBLE; AND, COMPREHENSIVE GRIEF SUPPORT FOR PATIENTS, FAMILY AND THE GENERAL COMMUNITY. SINCE 1978, WE HAVE TOUCHED THE LIVES OF MORE THAN 125,000 PEOPLE IN SAN DIEGO COUNTY AND SOUTHWEST RIVERSIDE COUNTY. THE ELIZABETH HOSPICE IS AN INDEPENDENT, NONPROFIT ORGANIZATION THAT RELIES ON CHARITABLE CONTRIBUTIONS TO ENSURE THAT SERVICES ARE AVAILABLE TO ALL WHO NEED THEM, REGARDLESS OF INSURANCE COVERAGE OR THEIR ABILITY TO PAY. ALL DONATIONS SUPPORT OUR LOCAL PROGRAMS INCLUDING THE GRIEF SUPPORT PROGRAMS OPEN TO ALL IN THE COMMUNITY AND DO NOT REQUIRE A HOSPICE AFFILIATION.

4b (Code:) (Expenses \$ 426,540 including grants of \$ 0) (Revenue \$ 0)

CHILDREN'S GRIEF SUPPORT; THIS PROGRAM IS A SPECIALIZED CHILDREN'S BEREAVEMENT PROGRAM. IT IS UNIQUE IN SAN DIEGO COUNTY. OUR TRAINED COUNSELORS AND FACILITATORS ARE A COMMUNITY RESOURCE FOR ALL GRIEVING CHILDREN (3 TO 17 YEARS OLD) AND THEIR CAREGIVERS. THERE IS NO COST TO PARTICIPATE. A HOSPICE AFFILIATION IS NOT REQUIRED. THERE ARE FIVE COMPONENTS TO THE PROGRAM: INDIVIDUAL COUNSELING; PEER GROUPS CONDUCTED AT OUR CHILDREN'S CENTERS; SCHOOL-BASED ON-CAMPUS SUPPORT IN 20 SCHOOL DISTRICTS (8-WEEK STUDENT PEER GROUPS AND TRAINING FOR SCHOOL STAFF ON HOW TO SUPPORT GRIEVING STUDENT); CRISIS CARE TO ORGANIZATIONS AND SCHOOLS WHEN THERE IS A COMMUNITY TRAGEDY; AND, TWO ANNUAL GRIEF CAMPS.

4c (Code:) (Expenses \$ 281,175 including grants of \$ 0) (Revenue \$ 32,902)

THE ELIZABETH HOSPICE OFFERS COMPREHENSIVE GRIEF COUNSELING FOR ALL AGES. THESE SERVICES ARE OPEN TO ALL IN THE COMMUNITY REGARDLESS OF HOW THEIR LOVED ONE DIED. IT DOES NOT REQUIRE A PATIENT AFFILIATION TO ACCESS SERVICES. INDIVIDUAL COUNSELING AND GROUP SUPPORT ARE AVAILABLE AT OUR FACILITIES IN TEMECULA, MISSION VALLEY, CARLSBAD AND ESCONDIDO. SUPPORT GROUPS INCLUDE GENERAL GRIEF SUPPORT, SPOUSAL LOSS, CHILD LOSS, INFANT LOSS AND PARENT LOSS AS WELL AS A COMPREHENSIVE PROGRAM TO ADDRESS CHILDREN'S GRIEF.

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

4e Total program service expenses 27,883,512



The Elizabeth Hospice



2022-2023

Impact Report

our mission

To enhance the quality of life for those nearing the end of life's journey and for those who grieve.

our vision

The Elizabeth Hospice aspires to a world in which every life ends with compassion, dignity and peace.

from our President & Chief Executive Officer

Dear Friends,

It has been a year filled with activity as California hospice providers and government agencies continue to work together to protect the quality of care delivered to the community. I'm proud to share that The Elizabeth Hospice was at the forefront of advocating for better regulatory oversight to ensure that families facing the challenges of advanced, severe illnesses receive the excellent care and support they deserve.

Some other highlights from this past fiscal year include:

- **New Headquarters Location.** We moved to a modern, two-story building in Escondido, the city of our roots. This move strengthens our community presence and provides opportunities for future growth. The new location includes offices, conference rooms, a dedicated education center and a skills lab.
- **Heart Failure Certification.** We earned Heart Failure certification from the American Heart Association, a leading nonprofit organization focused on heart and brain health. This certification assures patients and families that our end-of-life heart failure care is coordinated and follows the latest evidence-based guidelines.
- **Enhanced Veteran Pinning Ceremonies.** We added a color guard to our veteran pinning ceremonies to improve the overall experience further and help evoke positive memories for our veterans. These events are a tangible expression of our gratitude for those who have served our country.
- **Community Engagement Grew.** More than 650 people attended Wings of Hope, a butterfly-release ceremony, and more than 300 people joined us for Light Up a Life, our candle-lighting ceremony. These activities offered comfort, community and an opportunity to honor and remember their loved ones. Motown Downtown brought community members together for a live musical performance, dinner, dancing and an opportunity to show their support for comprehensive bereavement services, which we offer free of charge to our community's children.



On behalf of our Board of Directors and staff, I want to thank the community for its generosity and continued support. Together, we ensured that children and adults had access to an experienced resource they could rely on for care and guidance when confronted with advanced serious illness and grief. We are deeply grateful for the honor of caring for those who need our services.

With heartfelt gratitude,

A handwritten signature in black ink that reads "Sarah McSpadden".

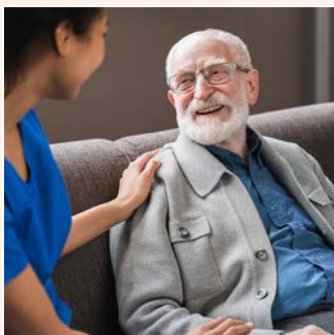
Sarah McSpadden, RN, MSN, MHA

President & Chief Executive Officer

our services

Hospice Care

Hospice care is specialized care when an individual and their doctor determine that future efforts to cure an advanced, severe illness are no longer feasible or desirable. We offer a broad array of services for children and adults, along with comprehensive support for our patients' loved ones. Our focus is helping people make the most of every living moment by ensuring they are as comfortable and pain-free as possible.



2,420 patients received hospice care

Elizabeth Palliative Care

Our team of care navigators is specially trained in pain and symptom management. We help improve the quality of life for patients who may continue to receive curative treatments.

390 patients received palliative care

Pediatric Hospice Care

We have a dedicated team of professionals who specialize in providing care for children diagnosed with life-limiting conditions. Caring for these children is complex, because, unlike adults, they continue to develop physically and emotionally throughout the illness. Since federal regulations allow children to receive curative treatment while on hospice, our Pediatric Team often works closely with a child's primary care physician and specialists to relieve their symptoms and manage their pain.

71 patients received pediatric hospice care

30 patients received pediatric palliative care

Veteran Support

We are committed to ensuring that veterans feel appreciated and receive the medical support and attention they need and deserve. Our hospice caregivers have specialized training that enables them to address post-traumatic stress, depression, anxiety, survivor's guilt, and soul injury.



521 veterans were honored at pinning ceremonies

Grief Support for Adults

Licensed counselors and trained staff guide people of all ages through grief and loss. We provide a safe, supportive and confidential environment for adults and children to address their feelings and learn healthy coping skills. Services include individual counseling sessions, support groups, workshops and crisis interventions. Everyone in the community is welcome, including those who do not have a patient affiliation with The Elizabeth Hospice.



823 adults engaged in individual counseling sessions or bereavement support groups

4,348 received monthly bereavement check-in telephone calls and informational mailings

Grief Support for Children and Teens

Our comprehensive bereavement program for children and teens is free and available to everyone in the community. Grief support services include on-campus support groups in 22 school districts, peer support groups at our two Children's Bereavement Centers, summer grief camps, and grief education for school professionals.



96 children and teens attended summer grief camp

262 children participated in school-based and after-school bereavement support groups

32 children and adults received crisis intervention support after community tragedies

Volunteer Services

Volunteers play an essential role in our nonprofit organization. Whether engaging with our patients, providing support at events, advocating in the community as ambassadors of our work, or sewing keepsakes for families who are grieving, they make a tremendous difference in the lives of everyone we serve.



325 volunteers dedicated **18,510** hours of their time to our community

community support

Wings of Hope

More than 650 community members registered to attend Wings of Hope 2023, a butterfly-release ceremony to remember and honor the memory of people who have touched their lives in a beautiful way. The event featured live music, uplifting messages from our grief support team and sweet treats. Wings of Hope is one of the ways The Elizabeth Hospice supports people in our community who are grieving the loss of their special person.



Light Up a Life

On November 13, more than 300 people in our community came together at the California Center for the Arts, Escondido, to celebrate those whose memories illuminated their lives. The event included music, inspirational messages and refreshments. Every Light Up a Life attendee had the opportunity to share the name of their loved one and light a candle in their honor.



Motown Downtown

Motown Downtown was held at Escondido City Hall in October to raise vital funds for our Children's Bereavement Program. Attendees enjoyed silent and live auctions, great food and wine while watching a live musical performance by Remembrance 5, a Temptations Tribute group.



ways to give

You can make a difference in someone's life.

Your generosity makes it possible for The Elizabeth Hospice to better serve our community members when they are faced with the challenges associated with an advanced, life-threatening illness or when they are grieving the death of a loved one. Generous donations help fund care and programs not reimbursed by Medicare, Medi-Cal or insurance plans. Nobody in need of services is ever turned away.

Sustaining Supporter

Create a monthly or quarterly automatic donation from your credit card, debit card or bank account. Any amount is appreciated.

One charitable gift, a lifetime of benefits

A planned gift ensures that future generations have access to the many services of The Elizabeth Hospice. Some planned gifts provide tax savings while preserving assets for you and your family. A legal, financial or another qualified professional advisor can help you determine the best way to achieve your desired goals.

Donate a car

Turning your car, truck, motorcycle or boat into a donation to The Elizabeth Hospice is easy. We accept most motorized vehicles. Call 855.500.7433 to speak with a representative who can answer all your questions.

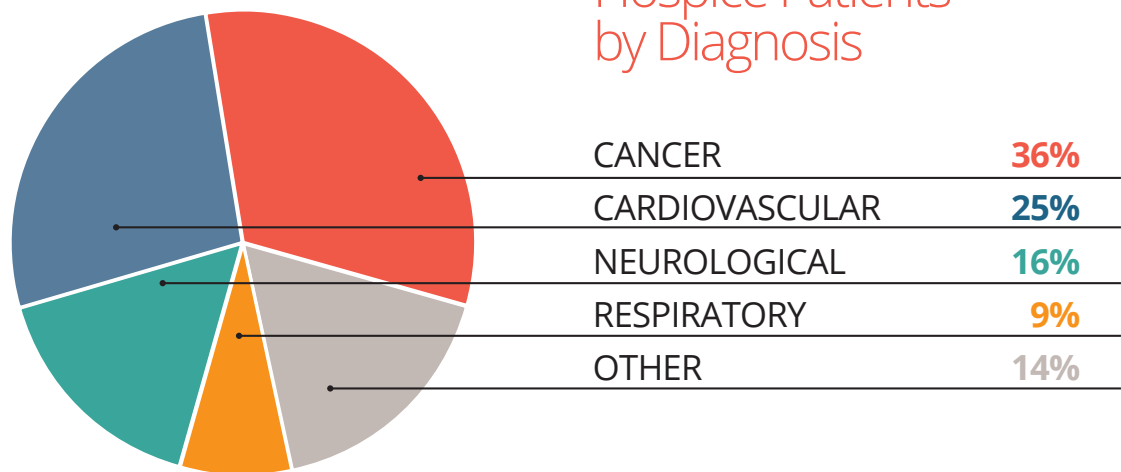
For more information, contact:

Chief Philanthropy Officer
The Elizabeth Hospice
800 W Valley Pkwy Suite 100
Escondido, CA 92025

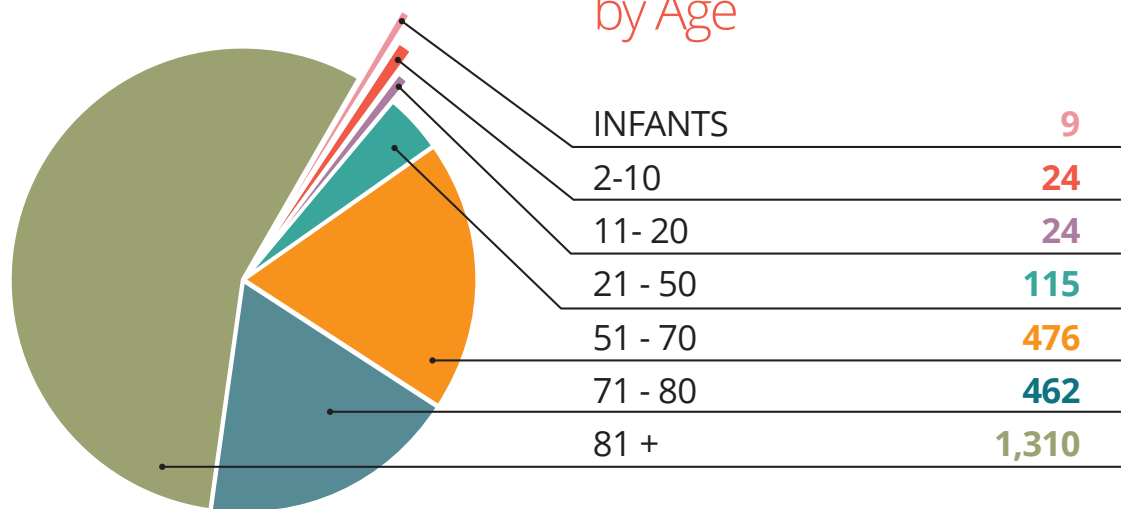
To donate online, visit: elizabethhospice.org/donate

individuals served

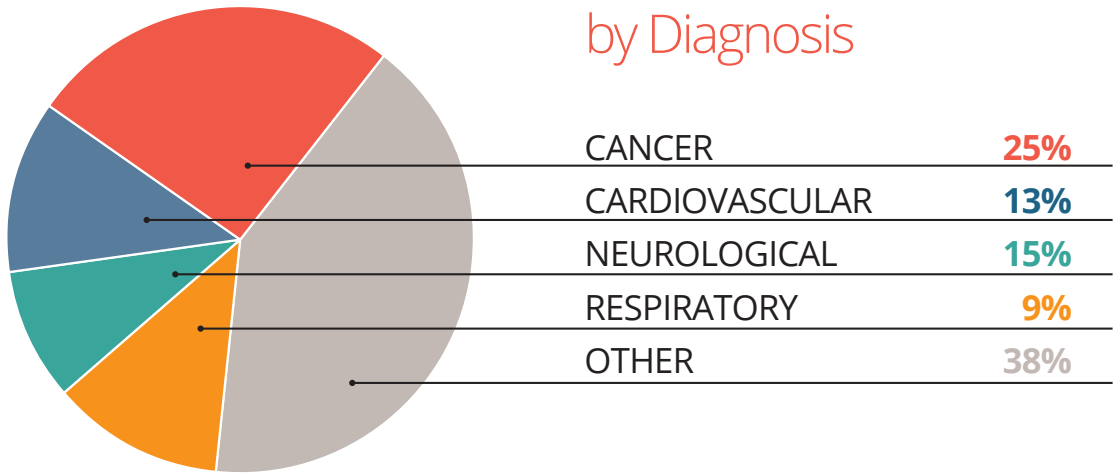
Hospice Patients
by Diagnosis



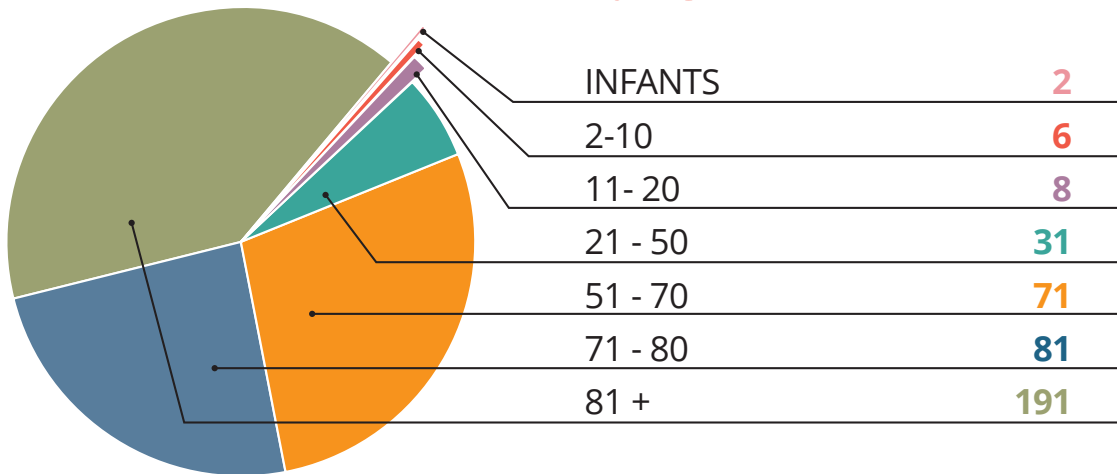
Hospice Patients
by Age



Palliative Patients
by Diagnosis



Palliative Patients
by Age



financial overview | 2022-2023

Income

Patient Services	\$30,361,267
Community Support & Events	\$3,458,381
Investment Income	\$2,174
Other	\$450,203
TOTAL INCOME	\$34,272,025

Expenses

Direct Patient Care	\$20,533,028
Indirect Patient Care	\$7,078,418
Community Outreach	\$669,425
Management & General	\$6,471,683
Fundraising	\$1,049,330
TOTAL EXPENSES	\$35,801,884

July 1, 2022 through June 30, 2023

board of directors

2022-2023

DAN LAFRAMBOISE, Board Chair

SARAH MCSPADDEN, RN, MSN, President & Chief Executive Officer

ELIZABETH MCCANN, PHD

MICHAEL MCDUFFIE, PHD

TAMMY MORITA

GEORGE OLMSTEAD

GLENN PANZER, MD

KIPRIAN SKAVINSKI

CHANCELLOR TZOMES



The Elizabeth Hospice

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The Elizabeth Hospice is a 501 (c)(3) nonprofit organization. Federal Tax ID 95-3275679