



SAN MARCOS COMMUNITY FOUNDATION GRANT FUNDING SUBCOMMITTEE MEETING AGENDA

Wednesday, January 8, 2025 – 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, February 12 2025.



San Marcos Community Foundation

1 Civic Center Drive
San Marcos, CA 92069

SMCF GRANT FUNDING SUBCOMMITTEE MEETING AGENDA
January 8, 2025
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 Friday, January 3, 2024, prior to 6:30 pm.



Phil Scollick, Recording Secretary



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www.jcfsandiego.org

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**of blessed memory*

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

December 30, 2024

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

Dear Phil:

Enclosed please find the Winter 2025 grants package, containing 6 full applications for the San Marcos Community Foundation grant opportunity. The applicants include:

Dogs on Deployment
Escondido Creek Conservancy (plus one attachment)
Girls on the Run San Diego
OMG Youth Sports
Operation HOPE North County
Workshops for Warriors

Sincerely,

A handwritten signature in blue ink, appearing to read "Jessica Ludwig".

Jessica Ludwig
Grants Officer

Enclosure



**SUPPORT THOSE WHO SERVE,
AND THE PETS THEY LOVE.**

Dear San Marcos Community Foundation,

On behalf of Dogs on Deployment, I am honored to submit our request for funding through your esteemed grant program. Dogs on Deployment is committed to supporting military and veteran families by ensuring their beloved pets receive the care they need during challenging times, from deployments to financial hardships. This mission resonates deeply in the San Marcos community, where the proximity to Camp Pendleton makes pet care a critical concern for many service members and their families.

Our **Rich Setzer Memorial Fund Veterinary Assistance Program (RSMF VAP)** is a cornerstone of this mission, providing financial assistance to military families for emergency veterinary care. Since its inception, this program has provided nearly \$1,000,000 in aid, including over \$50,000 directly benefiting more than 300 families in San Marcos and nearby areas. With the support of partners like the San Elijo Veterinary Clinic and the Veterinary Specialty Hospital of North County, we have created a streamlined system that provides both financial and in-kind assistance, ensuring pets receive the critical care they need while reducing the burden on their owners.

This grant will directly expand our impact in San Marcos, enabling us to assist 20-25 additional military families annually. For example, a family requiring a \$1,000 surgery for their pet could receive up to \$250 in funding from Dogs on Deployment, matched by \$250 in in-kind services from our veterinary partners, reducing their financial obligation to \$500. This model not only ensures affordable care but also preserves the essential bond between military families and their pets, preventing unnecessary relinquishment to shelters.

Your support will make a tangible difference in the lives of military families who sacrifice so much in service to our country. As a veteran myself and the co-founder of Dogs on Deployment, I have witnessed firsthand the challenges our service members face in caring for their pets amidst their duties. Programs like the RSMF VAP are critical in alleviating those challenges, and with your help, we can extend our reach and ensure more families in San Marcos have access to these vital services.

Thank you for considering our proposal. We deeply appreciate the San Marcos Community Foundation's commitment to enriching the lives of local residents

970 W Valley Parkway Box 667, Escondido, Ca 92025 / dogsondeployment.org

619.324.3467 / alisa@dogsondeployment.org

EIN #45-3109600 / CFC #51716

and hope to collaborate with you to support our military families and their beloved pets.

With gratitude,

A handwritten signature in black ink, appearing to read 'Alisa Sieber-Johnson', with a stylized, flowing script.

Alisa Sieber-Johnson
CEO, President & Co-Founder
Dogs on Deployment

Title	Dogs on Deployment	11/27/2024
	by Alisa Johnson in San Marcos Community Foundation	id. 48939186
	on behalf of DOGS ON DEPLOYMENT	
	970 W Valley Pkwy #667 Escondido, California 92025 CA United States 6198003631 alisa@dogsondeployment.org	

Original Submission

11/27/2024

Score	n/a
General Project Information	
Please enter your organization's name and project name.	Dogs on Deployment
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
Project Name	Rich Setzer Memorial Fund Veterinary Assistance Program
Project Start Date	1/1/2025
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	6/30/2025
Total Number of People Served by this Project	25
Total Number of People Served by this Project in San Marcos Only	25
Grant Amount Requested	5000

Organization Details	
Organization Name	Dogs on Deployment
Organization Street Address	970 W Valley Pkwy #667
Organization City	Escondido
Organization State	CA
Organization Zip Code	92025
Organization Website	www.dogsondeployment.org
Organization's EIN	45-3109600 200 DOGS ON DEPLOYMENT ffccc70b-b5e4-4aad-9156-c62a4982d566 970 W Valley Parkway Box 667 Escondido CA 92025 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2024-11-11T00:00:00 2024-11-25T00:00:00 501(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) 2024-11-11T00:00:00 2012 03
Contact Information	
Contact First Name	Alisa
Contact Last Name	Johnson
Contact Title	CEO
Contact Phone	+16198003631
Contact Email	alisa@dogsondeployment.org
Project Details	

Briefly describe your request for funds.	Dogs on Deployment is requesting a \$5,000 cash grant from the San Marcos Community Foundation to expand the Rich Setzer Memorial Fund Veterinary Assistance Program (RSMF VAP) in partnership with San Elijo Veterinary Clinic. This program provides emergency financial assistance to military and veteran pet owners in San Marcos to cover urgent veterinary care, ensuring pets receive the medical attention they need without undue financial strain on their families. San Elijo Veterinary Clinic has committed to matching this grant through in-kind services, doubling its impact. For example, if a military or veteran pet owner requires a \$1,000 surgery, Dogs on Deployment will provide up to \$250 through the RSMF VAP, and San Elijo Veterinary Clinic will match that amount, reducing the family's out-of-pocket cost to \$500. This partnership not only ensures critical care for pets but also preserves the bond between military families and their beloved animals, alleviating emotional and financial stress. This grant will allow Dogs on Deployment to assist at least 20-25 families in San Marcos, providing critical support that aligns with the Foundation's mission to enhance the health and well-being of the local community. Together, we can make a meaningful difference for those who serve.
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Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Dogs on Deployment's request for a \$5,000 grant from the San Marcos Community Foundation is critical to supporting the high-density military and veteran population in San Marcos, driven by the city's proximity to Camp Pendleton. Many military families in the area face unique challenges, including financial strain and limited access to affordable pet care during emergencies. Pets play a vital role in the emotional stability of military families, offering comfort and companionship amidst the stress of deployments, relocations, and other service-related obligations. Through the Rich Setzer Memorial Fund Veterinary Assistance Program (RSMF VAP) and our partnership with San Elijo Veterinary Clinic, this grant will provide emergency veterinary care for 20-25 military and veteran families annually in San Marcos. By leveraging San Elijo's in-kind service match, the program ensures families can afford essential treatments, such as surgeries or diagnostics, by covering a portion of the costs. This prevents unnecessary pet relinquishment, alleviates financial burdens, and strengthens the bond between families and their pets. With the military's significant presence in San Marcos, this program addresses an urgent and growing need, directly improving the well-being of local families and their pets while reinforcing the community's commitment to supporting those who serve.
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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.	Dogs on Deployment partners with San Elijo Veterinary Clinic and the San Marcos Chamber, which awarded us a 2019 Business in Excellence Award, to support military families and their pets locally.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	No - 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.	Dogs on Deployment (DoD) was founded in 2011 with the mission of supporting military families by ensuring their pets are cared for during deployments, training, relocations, and emergencies. Through programs like the Hero Pet Boarding Network (HPBN) and the Rich Setzer Memorial Fund Veterinary Assistance Program (RSMF VAP), DoD provides solutions that address the unique challenges faced by military and veteran pet owners. The RSMF VAP has made a significant impact in the San Marcos community by offering financial assistance to military families needing emergency veterinary care, preventing unnecessary pet relinquishments and alleviating financial burdens. The RSMF VAP addresses the critical issue of unaffordable veterinary care. Military families, especially those stationed near Camp Pendleton, often experience financial instability compounded by unexpected medical expenses for their pets. Pets are vital companions that provide emotional stability, especially during the stresses of military life. However, emergencies such as injuries or illnesses can force families to make heartbreaking decisions about their pets. DoD's strategic goal for the VAP is to ensure no military family has to choose between financial hardship and their pet's health. Since its inception, the RSMF VAP has provided nearly \$1,000,000 in financial assistance to military families across the nation. A significant portion of this aid—over \$50,000—has been distributed in San Marcos and

surrounding areas, benefiting more than 300 families with an average grant of \$175 per family. These grants cover emergency veterinary services such as surgeries, diagnostics, and follow-up care. The program collaborates with local partners like San Elijo Veterinary Clinic and the Veterinary Specialty Hospital of North County, which offer discounted services to military and veteran pet owners, ensuring affordable and timely care.

The program's effectiveness in San Marcos is driven by these partnerships and community engagement efforts. Local organizations like the Spay and Neuter Action Project (SNAP) also contribute by providing preventative care and educational resources. Recognized for its contributions, Dogs on Deployment received the San Marcos Chamber of Commerce's Business in Excellence Award in 2019. These collaborations and recognitions highlight the program's critical role in supporting the local military community.

The RSMF VAP has a direct impact on the well-being of military families in San Marcos by preserving the bond between service members and their pets. Pets provide emotional support and stability, especially during deployments and relocations, but the high cost of emergency care can push families to consider surrendering their pets to shelters. By covering a portion of these costs, the program prevents such outcomes, reducing strain on local shelters and promoting animal welfare. Additionally, it strengthens ties between military and civilian populations, as local veterinary partners provide compassionate care and support for military families.

One powerful example of the VAP's impact is the story of Hillary and her dogs, Nala and Athena. In 2017, Hillary first connected with Dogs on Deployment when she needed help covering the cost of Nala's spay surgery through the Spay and Neuter Program. Grateful for the support, Hillary became an advocate for the organization, donating regularly and promoting its mission within her military community.

In 2020, Hillary faced a crisis when her other dog, Athena, developed severe bladder stones that required emergency surgery. Overwhelmed by the unexpected expense, Hillary reached out to Dogs on Deployment. In her message, she shared: "I have always donated to the program because it is an amazing project helping active duty. Right now, I need help for my sweet Baby Girl. Athena is 3 years old and had an awful amount of bladder stones. We don't know how many follow-ups we might have, but right now, this was an expense we were not prepared for." Dogs on Deployment quickly approved her request, helping cover Athena's surgery and ensuring her recovery.

This experience deepened Hillary's bond with the organization and inspired her to further her advocacy. In 2022, Hillary entered Nala into the American Hero Pet of the Year (AHPOTY) contest, sharing how Nala provided emotional support to her son, who has autism. Nala's calming presence helped her son navigate challenges, demonstrating the incredible role pets play in military families. Nala won the title of AHPOTY for 2022-2023, and Hillary used her platform as Mascot Owner to raise awareness about Dogs on Deployment's programs. She attended community events, spoke at

armed forces conferences, and shared her story to inspire others to seek support or contribute to the organization.

Hillary's story exemplifies the VAP's mission to provide peace of mind to military families while strengthening the community. Her personal connection to Dogs on Deployment highlights the life-changing impact the program has on families like hers, ensuring pets receive the care they need during difficult times.

Dogs on Deployment remains committed to expanding the reach and impact of the Veterinary Assistance Program in San Marcos. With the support of partners like San Elijo Veterinary Clinic and Veterinary Specialty Hospital of North County, DoD aims to assist even more families, ensuring affordable, high-quality care for their pets. Ongoing efforts to increase outreach and awareness will help underserved populations access the program and benefit from its resources.

By addressing financial barriers to veterinary care, the RSMF VAP prevents unnecessary pet relinquishments, strengthens family bonds, and supports animal welfare. It exemplifies Dogs on Deployment's mission to serve military families and their pets, ensuring they can navigate the challenges of service life without additional stress. With continued support from the San Marcos community and local partners, the program will remain a vital resource for those who serve and their beloved pets.

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

Please upload the annual operating budget for your organization.

[DoD_BudgetFY25.pdf](#)

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

[Dogs_On_Deployment._Audit._2023.pdf](#)

Please attach the first two pages of your Federal 990.

[Dogs-on-Deployment_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.

[DoD_SMCF2-FY25.pdf](#)

Funding

Budget Worksheet

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

Project Budget Total 5000

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?	With less funding, we'll operate at reduced capacity, risking delays for emergency care. Extra fundraising would strain resources, impacting timely aid for military families and their pets in need.
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Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.

Item	Cost	Notes (optional)
\$100 - \$250 assistance benefiting 20 - 25 military families	\$ 5,000.00	Support to be matched by San Elijo Veterinary Clinic
Total budget for this PROJECT:	\$ 5,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	San Elijo Veterinary Clinic	\$ 5,000.00	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			

Dogs on Deployment FY25 Budget

	Total	
Revenue		
Total Corporate Contributions	\$	20,000.00
Total Employee Contributions	\$	30,000.00
Total Events Contributions	\$	25,000.00
Total Grant Contributions	\$	100,000.00
Total Merchandise Sales	\$	10,000.00
Total Restricted Contributions	\$	30,000.00
Total Unrestricted Contributions	\$	130,000.00
Total Revenue	\$	345,000.00
Expenditures		
Total Community Relations	\$	5,000.00
Total Contract Services	\$	20,000.00
Direct Program Costs		
Pet Travel Services		10,000.00
Pet Wellness Services		15,000.00
Spay Neuter Services		10,000.00
Veterinary Services		15,000.00
Total Direct Program Costs	\$	50,000.00
Total Insurance	\$	1,500.00
Total Licenses & Fees	\$	10,000.00
Total Marketing & Advertising	\$	15,000.00
Total Operations	\$	30,000.00
Total Payroll Expenses	\$	150,000.00
Total Service Charges	\$	1,000.00
Total Technology Infrastructure	\$	50,000.00
Total Travel & Meetings	\$	2,500.00
Total Expenditures	\$	335,000.00
Net Operating Revenue	\$	10,000.00



Sonnenberg & Company, CPAs

A Professional Corporation

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Leonard C. Sonnenberg, CPA

DOGS ON DEPLOYMENT, INC.

Audited Financial Statements

December 31, 2023

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Leonard C. Sonnenberg, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Dogs on Deployment, Inc.

Opinion

We have audited the accompanying financial statements of Dogs on Deployment, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, cash flows, and functional expenses 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 Dogs on Deployment, Inc. as of December 31, 2023, and the changes in 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 Dogs on Deployment, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Dogs on Deployment, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Dogs on Deployment, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Dogs on Deployment, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited Dogs on Deployment, Inc.'s 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 14, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.



November 12, 2024

Sonnenberg & Company, CPAs

Dogs on Deployment, Inc.
Statement of Financial Position
December 31, 2023
(With Comparative Information as of December 31, 2022)

	<u>2023</u>	<u>2022</u>
Assets		
Assets:		
Cash	\$ 286,525	\$ 460,320
Contributions receivable	19,401	57,545
Prepaid expenses	<u>11,575</u>	<u>10,090</u>
Total Assets	<u>\$ 317,501</u>	<u>\$ 527,955</u>
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 18,934	\$ 19,211
Accrued payroll	6,289	3,370
Accrued expenses	<u>6,182</u>	<u>39,064</u>
Total Liabilities	<u>31,405</u>	<u>61,645</u>
Net Assets:		
Without donor restrictions	<u>286,096</u>	<u>466,310</u>
Total Net Assets	<u>286,096</u>	<u>466,310</u>
Total Liabilities and Net Assets	<u>\$ 317,501</u>	<u>\$ 527,955</u>

See Accompanying Notes and Independent Auditor's Report

Dogs on Deployment, Inc.
Statement of Activities
For the Year Ended December 31, 2023
(With Comparative Information For The Year Ended December 31, 2022)

	<u>2023</u>	<u>2022</u>
Support and Revenue:		
Contributions	\$ 318,740	\$ 312,821
Merchandise sales	4,421	2,535
Contributed nonfinancial assets	23,452	-
Interest	<u>38</u>	<u>35</u>
Total Support and Revenue	\$ <u>346,651</u>	\$ <u>315,391</u>
 Program Services:	 \$ 369,163	 \$ 276,563
Supporting Expenses		
Management and general	83,441	62,706
Fundraising	<u>74,261</u>	<u>13,252</u>
Total Supporting Expenses	<u>157,702</u>	<u>75,958</u>
Total Expenses	<u>526,865</u>	<u>352,521</u>
Change in net assets	(180,214)	(37,130)
Beginning Net Assets	<u>466,310</u>	<u>503,440</u>
Ending Net Assets	<u><u>\$ 286,096</u></u>	<u><u>\$ 466,310</u></u>

See Accompanying Notes and Independent Auditor's Report

Dogs on Deployment, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2023
(With Comparative Information For The Year Ended December 31, 2022)

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
Total Change in Net Assets	\$ (180,214)	\$ (37,130)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
(Increase) decrease in operating assets:		
Accounts receivable	38,144	(6,050)
Prepaid expenses	(1,485)	(10,090)
Increase (decrease) in operating liabilities:		
Accounts payable	(277)	12,115
Accrued payroll	2,919	3,370
Accrued expenses	<u>(32,882)</u>	<u>25,208</u>
Net cash (used in) provided by operating activities	<u>(173,795)</u>	<u>(12,577)</u>
 Net change in cash	 \$ (173,795)	 \$ (12,577)
 Cash, beginning of year	 <u>460,320</u>	 <u>472,897</u>
 Cash, end of year	 <u><u>\$ 286,525</u></u>	 <u><u>\$ 460,320</u></u>

See Accompanying Notes and Independent Auditor's Report

Dogs on Deployment, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2023
(With Summarized Comparative Information For the Year Ended December 31, 2022)

		<u>Supporting Services</u>		<u>2023</u>	<u>2022</u>
	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>	<u>Total</u>
Personnel					
Salaries	\$ 108,119	\$ 22,697	\$ 14,416	\$ 145,232	\$ 134,945
Payroll Tax	8,996	1,799	1,200	11,995	11,032
Benefits	6,760	1,352	901	9,013	1,708
Total Personnel Expenses	123,875	25,848	16,517	166,240	147,685
Operating Expenses					
Awards and grants	50,029			50,029	63,678
Advertising and promotion	55,146	7,878	15,756	78,780	21,596
Bank fees and interest	3,418	2,564	2,564	8,546	5,717
Contract fees	2,100	350	1,050	3,500	-
Dues and subscriptions	18,052	9,025	3,009	30,086	5,936
Fundraising fees	1,581	527	8,430	10,538	-
Insurance	649	1,064	433	2,146	1,424
Meetings and conferences	52,680	7,526	15,051	75,257	207
Merchandise and shipping	759	152	607	1,518	2,866
Occupancy	9,072	4,536	1,512	15,120	12,480
Office expenses	3,508	1,754	585	5,847	6,441
Professional fees		16,353	1,817	18,170	23,428
Registration and licenses	50	249	199	498	8,979
Telephone, telecommunications	5,080	2,540	846	8,466	8,673
Travel	4,684	937	3,747	9,368	2,927
Website management	38,480	2,138	2,138	42,756	40,484
Total Operating Expenses	245,288	57,593	57,744	360,625	204,836
Total Expenses	\$ <u>369,163</u>	\$ <u>83,441</u>	\$ <u>74,261</u>	\$ <u>526,865</u>	\$ <u>352,521</u>

See Accompanying Notes and Independent Auditor's Report

Dogs on Deployment, Inc.
Notes to Financial Statements
December 31, 2023

Note 1. Organization and Purpose

Dogs on Deployment ("DoD") is a national not for profit corporation providing an online network for military members to search for volunteers and resources available to help them during their service commitments. DoD's primary goal is to connect deploying service members with volunteers willing to board their pets during their military commitments. In addition, DoD aims to fund its Pet Chit Financial Assistance Program.

Through donations, DoD is able to grant military and veteran families financial assistance to help with their pets' care. From general procedures such as spay and neuter and vaccinations, to emergency treatment such as chemotherapy or joint repair surgeries, to providing aid to help military families move overseas with their pets. DoD aids military pets through its granting program.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Financial Statement Presentation

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 available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time 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. DoD had no net assets with donor restrictions as of December 31, 2023.

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, and are reported in the statement of activities as net assets released from restrictions.

Dogs on Deployment, Inc.
Notes to Financial Statements
December 31, 2023

Note 2. Summary of Significant Accounting Policies, continued

Cash and Cash Equivalents

Cash and cash equivalents primarily include cash in banks and highly liquid investments with an original maturity of three months or less. Cash and highly liquid financial instruments restricted to long term purposes are excluded from this definition.

Contributions Receivable

Contributions receivable are unconditional promises to make future gifts. DoD recognizes a receivable and contribution revenue at the time the promise is made by the donor if it is verifiable, measurable, and probable of collection. Conditional promises to give, which depend on the occurrence of specified future events, are recognized when the conditions are met.

All outstanding balances at year end are analyzed for collectability through a review of specific accounts that factor in historical trends. Based on that analysis, management has determined that no allowance for uncollectable accounts should be established as of December 31, 2023.

Property and Equipment

All acquisitions of property and equipment in excess of \$2,500 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method.

Revenue Recognition

Contributions and grants are recognized when cash, other assets, or an unconditional promise to give are received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Contributed Nonfinancial Assets

The estimated fair value of contributed nonfinancial assets is recorded in the financial statements. The donated goods are recorded at fair value at the date of donation. Contributed services are recognized as contributions when services (a) create or enhance non-financial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by DoD.

Advertising Expenses

Advertising costs are expensed as incurred.

Dogs on Deployment, Inc.
Notes to Financial Statements
December 31, 2023

Note 2. Summary of Significant Accounting Policies, continued

Functional Expenses

DoD allocates its expenses on a functional basis among its various programs and supporting services. Expenditures which can be identified with a specific program or support service are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services on the basis of estimated time spent on each activity, space utilized, and estimates made by the DoD's management.

Income Taxes:

DoD is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California State Revenue and Taxation Code. The Organization qualifies for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi) and (viii). DoD is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, it is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purposes.

Management has determined that DoD is not subject to unrelated business income tax and have not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS for the year ended December 31, 2023. Management of DoD has evaluated its tax positions and related income tax contingencies. Management does not believe that any material uncertain tax positions exist.

Leases

The Organization determines if an arrangement is or contains a lease at inception. An arrangement is a lease if the arrangement conveys a right to direct the use of, and obtain substantially all of the economic benefit from, the use of an asset for a period of time in exchange for consideration. Leases are included in right-of-use (ROU) assets and lease liabilities in the statement of financial position.

ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent. Operating lease expense is recognized on a straight-line basis over the lease term. The Organization does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates, and those differences could be material. Estimates made in the preparation of the financial statements include functional expense allocations.

Dogs on Deployment, Inc.
Notes to Financial Statements
December 31, 2023

Note 2. Summary of Significant Accounting Policies, continued

Summarized Comparative Information

The accompanying financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's audited financial statements for the year ended December 31, 2022, from which the summarized information was derived. Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

Recently Adopted Accounting Pronouncement

In June 2016, the FASB issued ASU 2016-13, Financial Instruments - Credit Losses: Measurement of Credit Losses on Financial Instruments (Topic 326). The guidance requires entities to record an allowance for expected credit losses over the contractual term of certain financial assets, including trade receivables and contract assets, and expands disclosure requirements for credit quality of financial assets. DoD adopted this standard effective January 1, 2023 using the modified retrospective method. The adoption of this standard did not have a material impact on the financial statements and disclosures.

Note 3. Concentration of Credit Risk

DoD maintains cash balances at three financial institutions. Accounts at two institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000. At times, the balance in DoD bank accounts may exceed federally insured deposit limits. DoD has not experienced any losses in such accounts.

Note 4. Liquidity and Availability

DoD has \$305,926 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures. This consists of cash and cash equivalents of \$286,525 and contributions receivable of \$19,401. DoD receives contributions with donor restrictions to be used in accordance with the associated purpose restrictions.

The Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditures within one year. DoD does not have any net assets with donor restrictions as of December 31, 2023. As part of DoD's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Dogs on Deployment, Inc.
Notes to Financial Statements
December 31, 2023

Note 5. Contributed Nonfinancial Assets

For the year ended December 31, 2023, contributed nonfinancial assets recognized within the statement of activities included:

Spay and neuter services	\$	20,892
Event supplies		1,700
Dog treats		860
Total	\$	<u>23,452</u>

Contributed services recognized for spay and neuter procedures provided by the Spay-Neuter Action Project (SNAP). Contributed services are valued and reported at the estimated fair value in the financial statements based on current rates for similar services.

Donated goods include supplies and dog treats that were used at community events. Donated goods are valued and reported at the estimated fair value in the financial statements.

There were no donor-imposed restrictions associated with these contributions.

Note 6. Related Party Transaction

The Board President and Vice President are married. They are also paid employees. For the year ended December 31, 2023, they received a combined salary of \$114,722.

Note 7. Subsequent Events

Subsequent events are events or transactions that occur after the statement of financial position date, but before the financial statements are available to be issued. DoD recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position, including estimates inherent in the process of preparing the financial statements. DoD's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the statement of financial position date and before the financial statements are available to be issued.

Management evaluated subsequent events through November 12, 2024, the date on which the financial statements were available to be issued. Management is not aware of any subsequent events that would require adjustments to, or disclosure in, the financial statements.

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400WEBSITE ADDRESS:
www.oag.ca.gov/charities**ANNUAL REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA****Sections 12586 and 12587, California Government Code****11 Cal. Code Regs. sections 301-306, 309, 311, and 312**

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

(For Registry Use Only)

Dogs on Deployment

Name of Organization

List all DBAs and names the organization uses or has used

970 W Valley Pkwy Box 667

Address (Number and Street)

Escondido, CA 92025

City or Town, State, and ZIP Code

(619) 800-3631

Telephone Number

E-mail Address

Check if:

☐ Change of address☐ Amended reportState Charity Registration Number 0198290Corporation or Organization No. 3402752Federal Employer I.D. No. 45-3109600**ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)****Make Check Payable to Department of Justice**

<u>Total Revenue</u>	<u>Fee</u>	<u>Total Revenue</u>	<u>Fee</u>	<u>Total Revenue</u>	<u>Fee</u>
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A - ACTIVITIESFor your most recent full accounting period (beginning 1/1/2023 ending 12/31/2023) list:**Total Revenue \$**

(including noncash contributions)

325,759**Noncash Contributions \$**2,560**Total Assets \$**317,501**Program Expenses \$** 348,271**Total Expenses \$** 505,973**PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT****Note:** All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?		X
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?		X
5. During this reporting period, did the organization receive any governmental funding?		X
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	X	
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete.

Signature of Authorized Agent

Alisa Johnson

Printed Name

President

Title

11/20/2024

Date

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

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 2023 calendar year, or tax year beginning , and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization Dogs on Deployment		D Employer identification number
	Doing business as		45-3109600
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite		E Telephone number
	970 W Valley Pkwy Box 667		(619) 800-3631
	City or town State ZIP code		G Gross receipts \$ 325,759
	Escondido CA 92025		
Foreign country name Foreign province/state/county Foreign postal code			
F Name and address of principal officer: Alisa Johnson 970 W Valley Pkwy Box 667, Escondido, CA 92025			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			H(c) Group exemption number
J Website: www.dogsondeployment.org			
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other			L Year of formation: 2011 M State of legal domicile: CA

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: To give military members peace of mind concerning their pets during their service commitments by providing them with the ability to find people and resources able to help them.		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	5
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	3
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	3
	6	Total number of volunteers (estimate if necessary)	6	10
	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	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 311,616	Current Year 321,300
	9	Program service revenue (Part VIII, line 2g)	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	35	38
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,535	4,421
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	314,186	325,759
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	63,179	29,137
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	142,605	166,240
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)	5,688	0
	b	Total fundraising expenses (Part IX, column (D), line 25)	74,261	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	138,281	310,596
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	349,753	505,973
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	-35,567	-180,214
	20	Total assets (Part X, line 16)	Beginning of Current Year 517,865	End of Year 317,501
	21	Total liabilities (Part X, line 26)	49,993	31,405
	22	Net assets or fund balances. Subtract line 21 from line 20	467,872	286,096

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			
	Alisa Johnson President		11/20/2024			
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Leonard C Sonnenberg		Leonard C Sonnenberg	11/14/2024		P00287581
	Firm's name Sonnenberg & Company CPAs		Firm's EIN 95-3749711			
	Firm's address 5190 Governor Dr, #201, San Diego, CA 92122		Phone no. 858-457-5252			

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

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

To give military members peace of mind concerning their pets during their service commitments by providing them with the ability to find people and resources able to help them.

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 \$ 348,271 including grants of \$) (Revenue \$)

Dogs On Deployment is a 501(c)(3) national non-profit which provides an online network for service members to search for volunteers who are willing to board their pets during their owner's service commitments. Dogs on Deployment promotes responsible, life-long pet ownership by military pet owners by advocating for military pet owner rights, providing educational resources and granting financial assistance for military pet owners during times of emergency.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses 348,271

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <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 noncash 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
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.	1a	0
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	3
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? <i>If "No" to line 3b, provide an explanation on Schedule O.</i>	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? <i>If "No," provide an explanation on Schedule O.</i>	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. ☒ **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. 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.	5	
1b	Enter the number of voting members included on line 1a, above, who are independent.	3	
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?	☒ 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?		☒ X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		☒ X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		☒ X
6	Did the organization have members or stockholders?		☒ 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?		☒ X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		☒ X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	☒ X	
b	Each committee with authority to act on behalf of the governing body?		☒ 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.		☒ 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?	☒ 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?	☒ X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	☒ X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.		☒ X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.		
13	Did the organization have a written whistleblower policy?		☒ X
14	Did the organization have a written document retention and destruction policy?		☒ 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.		☒ X
b	Other officers or key employees of the organization.		☒ 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?		☒ 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?		

Section C. Disclosure

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

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
 Alisa Johnson (619) 800-3631
 970 W Valley Pkwy Box 667, Escondido, CA 92025

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	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Shawn Johnson Vice President	20.00 0.00	X		X				57,364		
(2) Alisa Johnson President, CEO	40.00 0.00	X		X				57,358		
(3) Courtney Hilborn Executive Director	20.00 0.00			X				28,153		
(4) Hillary Ruff Community	20.00 0.00	X								
(5) Tamara Dattilo Programs	20.00 0.00	X								
(6) Doug Diamond Outreach	20.00 0.00	X								
(7)										
(8)										
(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								142,875	0	0
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								142,875	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
		0
		0
		0
		0
		0

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	0			
	b	Membership dues	1b	0			
	c	Fundraising events	1c	0			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	0			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	321,300			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 2,560			
	h	Total. Add lines 1a-1f		321,300			
Program Service Revenue				Business Code			
	2a			0			
	b			0			
	c			0			
	d			0			
	e			0			
	f	All other program service revenue		0			
g	Total. Add lines 2a-2f		0				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		38			38
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c	0	0		
	d	Net rental income or (loss)		0			
	7a	Gross amount from sales of assets other than inventory	7a	0	0		
	b	Less: cost or other basis and sales expenses	7b	0	0		
	c	Gain or (loss)	7c	0	0		
	d	Net gain or (loss)		0			
	8a	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18	8a	0			
	b	Less: direct expenses	8b	0			
	c	Net income or (loss) from fundraising events		0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0			
	b	Less: direct expenses	9b	0			
	c	Net income or (loss) from gaming activities		0			
	10a	Gross sales of inventory, less returns and allowances	10a	0			
	b	Less: cost of goods sold	10b	0			
	c	Net income or (loss) from sales of inventory		0			
Miscellaneous Revenue				Business Code			
	11a	Merchandise Sales		4,421	4,421		
	b			0			
	c			0			
	d	All other revenue		0			
e	Total. Add lines 11a-11d		4,421				
12	Total revenue. See instructions		325,759	4,421	0	38	

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	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22	29,137	29,137		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	154,245	114,879	24,049	15,317
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			
7	Other salaries and wages	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	11,995	8,996	1,799	1,200
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	0			
c	Accounting	18,170		16,353	1,817
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	14,038	3,681	877	9,480
12	Advertising and promotion	78,780	55,146	7,878	15,756
13	Office expenses	14,313	8,588	4,294	1,431
14	Information technology	42,756	38,480	2,138	2,138
15	Royalties	0			
16	Occupancy	15,120	9,072	4,536	1,512
17	Travel	9,368	4,684	937	3,747
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	75,257	52,680	7,526	15,051
20	Interest	1,396	558	419	419
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0	0	0	0
23	Insurance	2,146	649	1,064	433
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	Dues and subscriptions	30,086	18,052	9,025	3,009
b	Bank fees	7,150	2,860	2,145	2,145
c	Merchandise and shipping	1,518	759	152	607
d		0			
e	All other expenses	498	50	249	199
25	Total functional expenses. Add lines 1 through 24e	505,973	348,271	83,441	74,261
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance 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	460,320	1	286,525
	2 Savings and temporary cash investments	0	2	
	3 Pledges and grants receivable, net	57,545	3	19,401
	4 Accounts receivable, net	0	4	0
	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	0	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)	0	6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	
	9 Prepaid expenses and deferred charges	0	9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	0		
	b Less: accumulated depreciation	0	10c	0
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	11,575
16 Total assets. Add lines 1 through 15 (must equal line 33)	517,865	16	317,501	
Liabilities	17 Accounts payable and accrued expenses	49,993	17	31,405
	18 Grants payable	0	18	
	19 Deferred revenue	0	19	
	20 Tax-exempt bond liabilities	0	20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	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	0	22	
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	0	25	0
	26 Total liabilities. Add lines 17 through 25	49,993	26	31,405
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	467,872	27	286,096
	28 Net assets with donor restrictions	0	28	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0	29	
	30 Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31 Retained earnings, endowment, accumulated income, or other funds	0	31	
	32 Total net assets or fund balances	467,872	32	286,096
33 Total liabilities and net assets/fund balances	517,865	33	317,501	

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	325,759
2	Total expenses (must equal Part IX, column (A), line 25)	2	505,973
3	Revenue less expenses. Subtract line 2 from line 1	3	-180,214
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	467,872
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	-1,562
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	286,096

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the 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	

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

Dogs on Deployment

Employer identification number

45-3109600

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 0
- 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					0	0

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.")						0
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	0	0	0	0	0	0
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						0

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	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
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.)						0
11 Total support. Add lines 7 through 10						0
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	0.00%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	0.00%
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.")	354,727	338,587	370,072	311,616	318,740	1,693,742
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	275	204	15,875	2,535	4,421	23,310
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
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	355,002	338,791	385,947	314,151	323,161	1,717,052
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	23,216	97,500	50,533	119,602		290,851
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	23,216	97,500	50,533	119,602	0	290,851
8 Public support (Subtract line 7c from line 6.)						1,426,201

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	355,002	338,791	385,947	314,151	323,161	1,717,052
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	96	38	22	35	38	229
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	96	38	22	35	38	229
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.)			12,366			12,366
13 Total support. (Add lines 9, 10c, 11, and 12.)	355,098	338,829	398,335	314,186	323,199	1,729,647
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	82.46%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	0.01%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	0.00%

- 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? <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?		
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 .		
11a		
11b		
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.		
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.		
1		
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?		
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.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
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.			
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.			
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.			
2a			
2b			
3a			
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	0	0
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	0	0
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	0	0
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	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0	0
6 Multiply line 5 by 0.035.	6	0	0
7 Recoveries of prior-year distributions	7	0	0
8 Minimum Asset Amount (add line 7 to line 6)	8	0	0
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		0
2 Enter 0.85 of line 1.	2		0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		0
4 Enter greater of line 2 or line 3.	4		0
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		0
7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7 0
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 0
10	Line 8 amount divided by line 9 amount	10 0.000

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			0
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). 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	0		
g Applied to underdistributions of prior years		0	
h Applied to 2023 distributable amount			0
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4 Distributions for 2023 from Section D, line 7: \$ 0			
a Applied to underdistributions of prior years		0	
b Applied to 2023 distributable amount			0
c Remainder. Subtract lines 4a and 4b from line 4.	0		
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.		0	
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			0
7 Excess distributions carryover to 2024. Add lines 3j and 4c.	0		
8 Breakdown of line 7:			
a Excess from 2019	0		
b Excess from 2020	0		
c Excess from 2021	0		
d Excess from 2022	0		
e Excess from 2023	0		

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.)

Electronic Filing Only

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

2023

Open to Public
Inspection

Name of the organization

Dogs on Deployment

Employer identification number

45-3109600

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) ☐ Protection of natural habitat ☐ Preservation of open space ☐ Preservation of a historically important land area ☐ Preservation of a certified historic structure	
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.	
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 on line 2a	2c
d Number of conservation easements included on line 2c 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	☐ Yes ☐ No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.	
a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a ☐ Public exhibition d ☐ Loan or exchange program
- b ☐ Scholarly research e ☐ Other _____
- c ☐ Preservation for future generations
- 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 0 |
- 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 in 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 | 0 | 0 | 0 | 0 | 0 |
- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0		0
b Buildings	0	0	0	0
c Leasehold improvements	0	0	0	0
d Equipment	0	0	0	0
e Other	0	0	0	0
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				0

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	0	
(2) Closely held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)).	0	

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. (Column (b) must equal Form 990, Part X, line 13, col. (B)).	0	

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, line 15, col. (B)).	0

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)).	0

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. ☐

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	346,651
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	20,892
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	20,892
3	Subtract line 2e from line 1	3	325,759
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	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	325,759

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	526,865
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	20,892
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	20,892
3	Subtract line 2e from line 1	3	505,973
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	
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	505,973

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.

**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

Dogs on Deployment

Employer identification number

45-3109600

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 non-cash 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)							
(9)							
(10)							
(11)							
(12)							

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 **0**

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

Schedule I (Form 990) 2023

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
Pet Chit	197	26,577	2,560	FMV	Supplies and dog treats
1					
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

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**

Name of the organization

Dogs on Deployment

Employer identification number

45-3109600

Form 990, Part VI, Section A, Line 2: Alisa Johnson is president and co-founder. Shawn Johnson

is vice president and co-founder. Shawn and Alisa are husband and wife. Tamara Dattilo, Board

member, is Alisa Johnson's mother.

Form 990, Part VI, Section B, Line 11b: A copy of the 990 was shared with the governing board

for review prior to filing.

Form 990, Part VI, Section C, Line 19: All governing documents and financial statements are

available upon request.



December 4, 2024

Dear Members of the San Marcos Community Foundation,

I am writing to express the Escondido Creek Conservancy's (Conservancy) approval for the submission of our grant application.

This funding would support the creation of exhibits at the Elfin Forest Interpretive Center and the continuation of our Conservation Conversation lecture series serving North County residents. As the authorized officer of the organization, I am aware of the details and scope of this project and confirm my approval for its submission.

The requested funds will play a vital role in advancing our mission to enhance public environmental education and engage the San Marcos community in conservation efforts. The Interpretive Center exhibits and lecture series are essential tools for promoting environmental stewardship and sparking important conversations about conservation.

The Conservancy is currently in escrow to purchase a 160-acre property that connects preserved lands in Elfin Forest and Harmony Grove with preserved lands in the San Elijo Hills community of San Marcos. We have volunteers and visitors that live and work in San Marcos and look forward to working even more closely with San Marcos residents as we onboard a new preserve connecting our communities.

We are truly grateful for the San Marcos Community Foundation's ongoing support of local initiatives bridging conservation opportunities in San Marcos, Harmony Grove and Elfin Forest and appreciate your consideration of this grant application. We hope to see you soon on the trail or at the Interpretive Center!

Sincerely,

DocuSigned by:

Ann Van Leer

12/4/2024

Ann Van Leer

Executive Director

The Escondido Creek Conservancy

P.O. Box 460791

Escondido, CA 92046

executive@escondidocreek.org

858-442-0937

Title	Escondido Creek Conservancy - Elfin Forest Recreational Reserve's Interpretive Center Exhibits and Conservation Conversation Lecture Series 2025	12/20/2024
	by Ariel Reed in San Marcos Community Foundation on behalf of Escondido Creek Conservancy ariel@escondidocreek.org	id. 49145170

Original Submission	12/20/2024
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Score	n/a
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General Project Information	
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Please enter your organization's name and project name.	Escondido Creek Conservancy - Elfin Forest Recreational Reserve's Interpretive Center Exhibits and Conservation Conversation Lecture Series 2025
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Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
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Project Name	Elfin Forest Recreational Reserve's Interpretive Center Exhibits and Conservation Conversation Lecture Series
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Project Start Date	3/1/2025
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Project End Date	1/15/2026
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Date by Which Funds Will Be Expended:	1/15/2026
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Total Number of People Served by this Project	115000
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Total Number of People Served by this Project in San Marcos Only	30000
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Grant Amount Requested	5680
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Organization Details	
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Organization Name	Escondido Creek Conservancy
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Organization Street Address	P.O. Box 460791
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Organization City	Escondido
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Organization State	California
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Organization Zip Code	92046
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Organization Website	www.escondidocreek.org
Organization's EIN	33-0497525 200 Escondido Creek Conservancy 6b54fdfd-0aeb-4268-bbfc-c96cafd5dc5c PO Box 460791 Escondido CA 92046 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2024-12-09T00:00:00 2024-12-16T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2024-12-09T00:00:00 1996 08
Contact Information	
Contact First Name	Ariel
Contact Last Name	Reed
Contact Title	Education Director
Contact Phone	+12562216634
Contact Email	ariel@escondidocreek.org
Project Details	
Briefly describe your request for funds.	We are requesting funds to support two exhibits at the Elfin Forest Recreational Reserve's Interpretive Center and three Conservation Conversations events. One exhibit is the 18th Annual Interpretive Center Photo Contest, which last year drew over 200 submissions. This program engages the community by celebrating local natural beauty and fostering connections to our environment. The second exhibit is an educational display highlighting the importance of local habitats and ways to preserve these natural spaces, offering visitors a deeper understanding of their role in conservation. Conservation Conversations are quarterly, free community events featuring expert speakers on engaging conservation and scientific topics. These events encourage public dialogue about local environmental issues and foster a stronger connection to the natural world. The requested funds will cover essential needs such as materials, exhibit design, event logistics, and promotional outreach. Additional support includes donated food for Conservation Conversations and in-kind contributions for signage and prizes. This funding will ensure these programs remain impactful, accessible, and educational, furthering our mission to inspire and empower community stewardship of local habitats.

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

Located near San Marcos, the Elfin Forest Recreational Reserve attracts over 115,000 annual visitors, with over 30,000 from San Marcos. The Reserve also engages local volunteers, many of whom are San Marcos residents. This proximity offers accessible and impactful conservation programs. The photo contest exhibit encourages nature exploration and photography, fostering creativity and connection to the environment for adults and children. The interpretive exhibit educates visitors about local habitats and preservation, inspiring stewardship and enhancing the community's relationship with nature.

Conservation Conversations, free quarterly events since 2015, bring in up to 40 community members per event and are advertised in San Marcos, attracting a percentage of residents each quarter. These events feature expert speakers on environmental topics, promoting dialogue and engagement. They highlight the importance of protecting natural spaces and empower participants to take action in conservation.

Additionally, the Conservancy is in the process of acquiring the 160-acre White-Atterbury property near Double Peak School. This acquisition will expand our reach in San Marcos, providing opportunities for partnership with the school district and additional programming aligned with the Interpretive Center's goals.

Through these initiatives, San Marcos residents gain valuable access to environmental education, strengthening their role in preserving local ecosystems.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.

Yes, we collaborate with Olivenhain Municipal Water District, who produces water for the water district that serves San Marcos residents. 10s of thousands of San Marcos residents visit EFRR annually.

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

The most recent funding was \$500 to partially fund the 2024 I.C. Amateur Photo Contest. We ran the contest, printed the winning prints, and have had the exhibit on display from July-December of 2024.

Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.

The Escondido Creek Conservancy is dedicated to preserving and restoring the lands within and surrounding the Escondido Creek watershed while fostering environmental education and community engagement. Our mission focuses on conserving critical lands, enhancing biodiversity, and inspiring stewardship through education and collaboration. With a vision led by the Conservancy's leadership, the Escondido Creek Watershed will become a model of vibrant urban communities and viable natural ecosystems thriving together.

The Elfin Forest Recreational Reserve is home to Elfin Forest Interpretive Center Honoring Susan J. Varty, which was designed by renowned local artist James Hubbell and opened on June 1, 2009. This one-of-a-kind facility is the result of the collaborative efforts of Olivenhain Municipal Water District and Escondido Creek Conservancy. This unique partnership between a public agency and a nonprofit land conservancy provides educational opportunities for the public and promotes land stewardship.

The Interpretive Center gives a voice to the Escondido Creek watershed, inspiring visitors to feel connected to nature, value open space and the creek, and join in conserving this precious North County resource through personal and community stewardship.

The partnership between the Escondido Creek Conservancy and Olivenhain Municipal Water District serves as a model of how a nonprofit and government organization can focus on their common goals and objectives and work together utilizing each organization's strengths to accomplish their common goals. This partnership began 20 years ago and focused on providing outdoor education field trips to local schools. Twenty years later, this partnership has built a one-of-a-kind Interpretive Center, maintains an education program that reaches over 2,000 students each year, and is supported by over 60 dedicated volunteers.

Strategic objectives include increasing community engagement in Interpretive Center programs and exhibits to provide equitable, accessible opportunities for all ages, strengthening community partnerships, and boosting public awareness and involvement in conservation efforts. Milestone achievements include protecting over 3,000 acres of habitat, securing key land acquisitions like the 160-acre White-Attebury property in San Marcos, and increasing funding and fundraising efforts to support strategic objectives. These accomplishments ensure the Conservancy continues to provide impactful programs and expand its reach.

Educational initiatives include engaging Interpretive Center exhibits and trained docents who utilize inquiry-based teaching techniques to inspire curiosity and deeper understanding. Programs such as field trips, after-school programs, docent-led guided hikes and Conservation Conversations foster community dialogue and environmental stewardship. Participants consistently express their appreciation. One docent noted, "I am proud to be a part of a team of caring people that balance the use of the Reserve with the need to protect it for future generations."

By achieving these objectives and milestones, the Conservancy strengthens its impact, creating opportunities for community members to connect with and protect the region's unique natural resources.

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

[SMCF_Letter_of_Support_OMWD_JAnderson.pdf](#)

[2024-11-17_sandiegouniontribune.com-](#)

[18th_Annual_Elfen_Forest_Recreational_Reserve_Amateur_Photography_Contest_launches_Nov_23_1.pdf](#)

[2024-06-22_sandiegouniontribune.com-](#)

[OMWD_board_honors_winners_of_Elfen_Forest_Recreational_Reserve_photo_contest_1.pdf](#)

[2023-11-15_coastnews.com-EFRR_photo_contest_1.pdf](#)

[Letter_of_Support_Jeff_Swenerton.docx.pdf](#)

Please upload the annual operating budget for your organization.

[Budget_2024_Clean_Copy.xlsx_-_Budget_Overview_2024.pdf](#)

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

[Escondido_Creek_Conservancy_-_12.31.23_-_FINAL_Financial_Statements.pdf](#)
[Escondido_Creek_Conservancy_-_12.31.23_-_Management_Rep_Letter_-_signed.pdf](#)

Please attach the first two pages of your Federal 990.

[Taxes_FINAL_-_2023_Form_990_-_TECC.pdf](#)

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

[Officer_Approval_-_SMCF_Grant_2024.docx_-_Google_Docs.pdf](#)

Funding

Budget Worksheet

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

Project Budget Total 7520

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 requested funding covers event and exhibit needs. Additional funding includes food, prize donations, and EFRR signage for I.C. exhibits. Yes, we would run modified programs without full funding.
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Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.

Item	Cost	Notes (optional)
8 - 36x48 inch prints at \$230 each including tax	\$ 1,840.00	Photo Contest Prints
8 - 36x48 inch prints at \$230 each including tax	\$ 1,840.00	Rotating Exhibit Prints
Staff Time Rotating Exhibits	\$ 396.00	Both exhibits; Education Director and Education Coordinator
Supplementary Exhibit Artifacts	\$ 400.00	Rotating Exhibit
3 Conservation Conversation Speaker Honorariums	\$ 450.00	150 each
Staff Time Coordinating 3 Conservation Conversation Events	\$ 594.00	Education Director and Education Coordinator; Time attending, food donation pick ups, speaker logistics
(8) 6"x8" photo information labels	\$ 80.00	Photo Contest
(8) 6"x8" photo information labels	\$ 80.00	Rotating Exhibit
Total budget for this PROJECT:		

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Jimbo's Naturally	\$ 600.00	C
Additional Funding Source 2	California Wolf Center	\$ 360.00	C
Additional Funding Source 3	REI	\$ 50.00	C
Additional Funding Source 4	PC Photo	\$ 200.00	C
Additional Funding Source 5	San Diego Zoo Wildlife Alliance	\$ 150.00	C
Additional Funding Source 6	EcoVivarium	\$ 80.00	C
Additional Funding Source 7	Elfin Forest Recreational Reserve	\$ 400.00	C
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

2024 Budget	
Income	
4000 Unrestricted Contributions	
4010 Individual Contributions	\$ 260,000.00
4020 Board Contributions	\$ 10,000.00
4030 Corporate Contributions	\$ 10,000.00
4040 Foundation Contributions	\$ 17,800.00
Total 4000 Unrestricted Contributions	\$ 297,800.00
4100 Restricted Contributions	
4110 Individual Contributions	\$ 200,000.00
4120 Board Contributions	\$ 120,000.00
4130 Corporate Contributions	\$ 30,000.00
4140 Nonprofit & Foundation Contributions	\$ 115,000.00
Total 4100 Restricted Contributions	\$ 465,000.00
4200 Non-Government Grants	
4210 Grants Without Restrictions	
4220 Restricted Grant Reimbursement	
4221 Restricted Grant Advance Income	\$ 110,000.00
Total 4200 Non-Government Grants	\$ 110,000.00
4201 San Diego Foundation Income	
4204 San Diego Foundation Income	\$ 125,042.62
Total 4201 San Diego Foundation Income	\$ 125,042.62
4250 Income - Land Purchases	
4300 Government Grants	
4310 Federal Grants	
4311 Unrestricted Federal Grants	
4312 Restricted Federal Grants	
Total 4310 Federal Grants	\$ -
4320 State Grants	
4321 Unrestricted State Grants	
4322 Restricted State Grants	\$ 136,500.00
Total 4320 State Grants	\$ 136,500.00
4330 Local Government Grants	
4331 Unrestricted Local Government Grants	
4333 Restricted Local Government Grants	
Total 4330 Local Government Grants	\$ -
Total 4300 Government Grants	\$ 136,500.00
5110 Program Service Fees	\$ 70,000.00
Total 5100 Program Service Fees	\$ 70,000.00
5999 Misc. Revenue	\$ 47,000.00
5999 Uncategorized Income	
Total Income	\$ 1,251,342.62
Expenses	
6260 Program Expense	
6263 Volunteer Expense	\$ 3,000.00
6260 Total Program Expense	\$ 3,000.00
7200 Salaries & Related Expenses	
7210 Salaries & Wages	\$ 650,000.00
7220 401k/403b Contributions	\$ 26,500.00
7230 Employee Benefits	
7231 Medical Benefits	\$ 24,850.00
7232 Dental & Vision	\$ 1,920.00
7234 Life Insurance	\$ 812.00
Total 7230 Employee Benefits	\$ 27,582.00
7240 Payroll Taxes	\$ 54,000.00
7250 Payroll Service Fees	\$ 7,520.00
7290 Workers Comp	\$ 12,000.00
Total 7200 Salaries & Related Expenses	\$ 777,602.00
7500 Contract Service Expenses	
7510 Contractors - General	\$ 25,500.00
7520 Accounting	\$ 68,500.00
7530 Attorney & Legal	\$ 16,000.00
7540 IT Consultant	\$ 4,800.00
7550 Marketing Consultant	\$ 15,000.00
7560 Program Expenses Contractors - Land & Water	\$ 175,784.00
7580 Program Expenses Contractors - Education	\$ 78,455.00
Total 7500 Contract Service Expenses	\$ 384,039.00
8100 Non-personnel Expenses	

	2024 Budget
8110 Supplies (Office exenses)	\$ 6,000.00
8120 Telephone	\$ 4,900.00
8121 Internet	\$ 2,160.00
8130 Postage & Shipping	\$ 900.00
8150 Software & Hardware	\$ 1,581.00
8160 Printing & Copying	\$ 12,000.00
8170 Dues and Subscriptions	\$ 7,000.00
8180 Website & Online Media	\$ 250.00
Total 8100 Non-personnel Expenses	\$ 34,791.00
8200 Facility Expenses	
8210 Office & Storage Rent	
8220 Utilities	
8221 Water	\$ 2,500.00
8222 Gas and Electric	\$ -
8223 Dump Fees	\$ 3,492.00
Total 8220 Utilities	\$ 5,992.00
8230 Repairs & Maintenance	\$ 10,000.00
8231 Cleaning	\$ 3,600.00
8290 Depreciation & Amortization	\$ 75,000.00
Total 8200 Facility Expenses	\$ 94,592.00
8300 Travel & Conference Expenses	
8310 Transportation	
8320 Airfare	\$ 2,500.00
8340 Hotel & Lodging	\$ 2,500.00
8350 Conference Registration Fees	\$ 2,500.00
8360 Vehicle Fuel & Maintenance	\$ 5,300.00
8370 Mileage	\$ 4,000.00
Total 8300 Travel & Conference Expenses	\$ 16,800.00
8400 Other Program Specific Expenses	
8410 Tax Assessment	\$ 52,580.00
8420 Program Supplies	
8421 Program Supplies - Education	\$ 15,055.00
8422 Program Supplies - Land & Water	\$ 5,630.00
8423 Program Supplies - Volunteer	
Total 8420 Program Supplies	\$ 20,685.00
8430 Event Expenses	\$ 1,200.00
8440 Fundraising Expense	\$ 10,000.00
Total 8400 Other Program Specific Expenses	\$ 84,465.00
8500 Other Expenses	
8505 Director and Officers Insurance	\$ 2,263.00
8521 Auto Insurance	\$ 3,210.00
8522 Conservation Defense Insurance	\$ 990.00
8523 Liability Insurance	\$ 3,665.04
8524 Property Insurance	\$ 4,995.00
8525 Cyber Insurance	\$ 1,647.00
8526 Child Abuse & Molestation Insurance	
8540 Staff & Volunteer Training	\$ 2,600.00
8550 Bank Fees	\$ 1,012.00
8555 SDF/RSF Fdtn Fees	\$ 14,478.00
8560 Merchant Fees	\$ 1,400.00
8570 Advertising Expenses	
8580 Business Taxes	
8585 Licensing Fees	
8590 Other Expenses	\$ 100.00
Total 8500 Other Expenses	\$ 36,360.04
Total Expenses	\$ 1,431,649.04
Net Operating Income	\$ (180,306.42)
Other Income	
9000 Donated Goods and Services Revenue	
9030 In-Kind Goods	
Total 9000 Donated Goods and Services Revenue	
9100 Investment Activity	
9110 Interest	\$ 4,900.00
9120 Dividends	\$ 100,000.00

2024 Budget	
9150 Investment Fees	
Total 9100 Investment Activity	\$ 104,900.00
9220 Contribution from PPP Loan + Interest	
Total Other Income	\$ 104,900.00
Net Income	\$ (75,406.42)



ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

FINANCIAL STATEMENTS

For the Year Ended
December 31, 2023

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Escondido Creek Conservancy
Escondido, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Escondido Creek Conservancy, which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Escondido Creek Conservancy as of December 31, 2023, 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 (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Escondido Creek Conservancy 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.

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INDEPENDENT AUDITOR'S REPORT (continued)

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 Escondido Creek Conservancy's ability to continue as a going concern for within one year after the date that the financial statements are available to be issued, when applicable.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Escondido Creek Conservancy'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 Escondido Creek Conservancy'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.

INDEPENDENT AUDITOR'S REPORT
(continued)

Supplementary Information

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

Report on Summarized Comparative Information

We have previously audited Escondido Creek Conservancy's 2022 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated February 22, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

GYL LLP

GYL LLP
Ontario, California
September 10, 2024

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

STATEMENTS OF FINANCIAL POSITION

December 31, 2023
(Summarized totals for 2022)

ASSETS

	2023	2022
Current Assets		
Cash and cash equivalents	\$ 304,628	\$ 408,335
Investments	3,860,163	3,435,240
Beneficial interest in assets held at community foundations	3,043,020	2,617,946
Accounts receivable	10,000	18,993
Prepaid expenses and other current assets	6,099	7,230
Total Current Assets	7,223,910	6,487,744
Property and equipment, net	484,752	487,421
Land held for conservation	55,224,449	52,808,540
	55,709,201	53,295,961
Total Assets	<u>\$ 62,933,111</u>	<u>\$ 59,783,705</u>

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable and accrued liabilities	\$ 107,159	\$ 119,229
Deferred grant revenue	8,012	-
Total Liabilities	115,171	119,229
Net Assets		
Without Donor Restrictions		
Undesignated	76,711	1,841,446
Investment in property and equipment	484,752	487,421
Board-designated for operating reserve	2,900,000	2,900,000
Total Net Assets Without Donor Restrictions	3,461,463	5,228,867
With donor restrictions		
Purpose restricted	4,122,028	1,627,069
Time restricted	10,000	-
Land conservation	55,224,449	52,808,540
Total Net Assets with Donor Restrictions	59,356,477	54,435,609
Total Net Assets	62,817,940	59,664,476
Total Liabilities and Net Assets	<u>\$ 62,933,111</u>	<u>\$ 59,783,705</u>

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

STATEMENTS OF ACTIVITIES
For the Year Ended December, 31, 2023
(Summarized totals for 2022)

	Without Donor Restrictions	With Donor Restrictions	Total	
			2023	2022
SUPPORT AND REVENUES				
Grants and contributions	\$ 264,706	\$ 3,234,008	\$ 3,498,714	\$ 7,005,435
Investment income (loss)	553,418	-	553,418	(695,005)
Investment income (loss) - beneficial interests in assets held at community foundations	-	318,380	318,380	(285,177)
Other income	3,716	-	3,716	7,802
In-kind contributions	27,650	-	27,650	20,766
Net assets released from restrictions	605,699	(605,699)	-	-
Total Support and Revenues	<u>1,455,189</u>	<u>2,946,689</u>	<u>4,401,878</u>	<u>6,053,821</u>
EXPENSES				
Program	854,819	-	854,819	1,022,259
Management and general	341,609	-	341,609	268,604
Fundraising	51,986	-	51,986	118,333
Total Expenses	<u>1,248,414</u>	<u>-</u>	<u>1,248,414</u>	<u>1,409,196</u>
Change in Net Assets	206,775	2,946,689	3,153,464	4,644,625
Net Assets - Beginning	<u>3,254,688</u>	<u>56,409,788</u>	<u>59,664,476</u>	<u>55,019,851</u>
Net Assets - Ending	<u>\$ 3,461,463</u>	<u>\$ 59,356,477</u>	<u>\$ 62,817,940</u>	<u>\$ 59,664,476</u>

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

STATEMENTS OF FUNCTIONAL EXPENSES
For the Year Ended December, 31, 2023
(Summarized totals for 2022)

	Program						Total		
	Education	Land Acquisition	Land Management	Land Use and Water Quality	Total	Management and General	Fundraising	2023	2022
EXPENSES									
Payroll expense	\$ 136,457	\$ 94,572	\$ 162,363	\$ -	\$ 393,392	\$ 268,857	\$ 20,387	\$ 682,636	\$ 788,963
Contractor fees	59,540	24,897	94,173	2,985	181,595	3,930	20,978	206,503	234,989
Accounting and legal fees	12,029	25,684	31,023	-	68,736	38,332	496	107,564	110,740
Taxes	-	40,589	-	-	40,589	37	-	40,626	53,502
Rent	-	-	-	-	-	-	-	-	4,805
Insurance	3,821	-	8,319	-	12,140	6,677	-	18,817	22,091
Depreciation	-	-	74,870	-	74,870	-	-	74,870	49,995
Materials	13,392	163	2,926	-	16,481	-	-	16,481	18,156
Advertising and communications	-	-	-	-	-	-	-	-	168
Dues and subscriptions	1,018	-	1,908	-	2,926	4,029	75	7,030	6,681
Repairs and maintenance	-	21,264	444	-	21,708	585	-	22,293	41,168
Travel	2,444	129	5,155	-	7,728	1,243	20	8,991	15,470
Utilities	-	-	-	-	-	5,579	-	5,579	4,506
Telephone	1,905	255	1,200	-	3,360	1,123	375	4,858	4,498
Internet and website	1,079	-	-	-	1,079	990	1,842	3,911	4,518
Fundraising	61	-	3,344	-	3,405	485	2,333	6,223	16,017
Office expenses and supplies	254	-	297	-	551	2,918	5,474	8,943	14,194
Bank and brokerage fees	651	1,662	12,380	-	14,693	2,537	6	17,236	17,477
Other expenses	886	9,599	1,081	-	11,566	4,287	-	15,853	1,258
Total Functional Expenses	\$ 233,537	\$ 218,814	\$ 399,483	\$ 2,985	\$ 854,819	\$ 341,609	\$ 51,986	\$ 1,248,414	\$ 1,409,196

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

STATEMENTS OF CASH FLOWS
For the Year Ended December, 31, 2023
(Summarized totals for 2022)

	<u>2023</u>	<u>2022</u>
Cash Flows from Operating Activities		
Change in net assets	\$ 3,153,464	\$ 4,644,625
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	74,870	49,995
Net realized/unrealized (gain) loss on investments	(457,014)	883,022
Net realized/unrealized (gain) loss on beneficial interests	(312,851)	285,177
Conservation land grant	(2,475,000)	(6,006,458)
Change in operating assets and liabilities		
Accounts receivable	8,993	(18,993)
Prepaid expenses and other assets	1,131	49,613
Accounts payable and accrued liabilities	(12,070)	71,766
Deferred grant revenue	8,012	(43,846)
Net Cash Used In Operating Activities	<u>(10,465)</u>	<u>(85,099)</u>
Cash Flows from Investing Activities		
Investment of assets at community foundations	(110,350)	(119,916)
Distributions of assets at community foundations	-	109,364
Proceeds from sale of land	59,091	-
Purchases of property and equipment	(72,201)	(316,178)
Purchases of investments	(169,644)	(3,543,323)
Proceeds from sale of investments	298,138	4,025,739
Reinvested investment income	(98,276)	(189,290)
Proceeds from credit of land acquired in prior year	-	100,000
Net Cash Provided by (Used in) Investing Activities	<u>(93,242)</u>	<u>66,396</u>
Cash Flows from Financing Activities		
None	-	-
Net Cash Provided by (Used in) Financing Activities	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	(103,707)	(18,703)
Cash and cash equivalents, beginning of year	408,335	427,038
Cash and cash equivalents, end of year	<u>\$ 304,628</u>	<u>\$ 408,335</u>
Supplemental disclosure of cash flow information:		
Cash paid for interest	\$ -	\$ -
Cash paid for income taxes	\$ -	\$ -

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
December 31, 2023

Note 1 Summary of Significant Accounting Policies

Nature of Activities - The Escondido Creek Conservancy (the “Conservancy”) is a public charity and was established in 1991. The Conservancy was established to enhance the lives of people and wildlife in the Escondido Creek and to lead, educate, and advocate for its natural surroundings. The Conservancy is an Accredited Land Trust as awarded by The Land Trust Accreditation for a term from August 15, 2021 through August 14, 2026.

The Conservancy owns or manages just over 2,900 acres, which together make up the Escondido Creek Conservation Area, located in San Diego County, California. In keeping with the Conservancy’s founding and ongoing purpose, the primary management goal for all Conservation Area land is the preservation of wildlife habitat. At some sites, respectful access for the enjoyment of nature is celebrated. At others, public access is not allowed for the protection of sensitive habitat or due to easement restrictions.

Basis of Accounting - The Conservancy prepares its financial statements using the accrual basis of accounting generally accepted in the United States of America.

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 available for use in general operations and not subject to donor restrictions. When available, the governing board will designate, from net assets without donor restrictions, net assets for an operating reserve.

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

Cash and Cash Equivalents - For purposes of the statement of cash flows, the Conservancy considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
December 31, 2023

Note 1 Summary of Significant Accounting Policies (continued)

Investments - The Conservancy records its investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair market values in the statement of financial position. Fair market values are determined by quoted market prices in active markets for identical assets on the measurable date. These are known as Level 1 inputs. See Note 4. Interest and dividend income and gains and losses on investments are reported in the statement of activities as increases or decreases in without donor restricted net assets unless their use is restricted by donor stipulations or by law.

Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain long-term investments, it is possible that changes in the values of these investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

Beneficial Interest in Assets Held at Community Foundations - The Conservancy has endowment funds held at community foundations which the Conservancy is the beneficiary and maintains variance power over the funds. The conservancy reports the fair value of the endowment funds as beneficial interest in assets held at community foundation in the statements of financial position and reports distributions received as investment income. Changes in the value of the endowment funds are reported as gains or losses in the statements of activities.

Accounts Receivable - Accounts receivable are presented net of an allowance for credit losses, if any.

Allowance for Credit Losses - In June 2016, the Financial Accounting Standard Board Accounting Standards Codification ("FASB ASC") issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the company that are subject to the guidance in FASB ASC 326 were trade accounts receivable.

The Conservancy adopted the standard effective January 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures only.

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
December 31, 2023

Note 1 Summary of Significant Accounting Policies (continued)

The Conservancy's program services generate fees from educational programs and the Organization's account receivables are primarily derived from customers from various educational institutions. At each balance sheet date, the Company evaluates any expected allowance for credit losses based on historical losses, current conditions and a reasonable and supportable forecast. This estimate is calculated on a pooled basis where similar risk characteristics exist.

As of December 31, 2023, management evaluated that no allowance for credit loss is expected for the upcoming year.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Tax Status - The Conservancy is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Conservancy qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Since the Conservancy is exempt from federal and state income tax liability, no provision is made for current or deferred income taxes. The Conservancy uses the same accounting methods for tax and financial reporting.

The Conservancy has evaluated its tax positions and the certainty as to whether those positions will be sustained in the event of an audit by taxing authorities at the federal and state levels. The primary tax positions evaluated are related to the Conservancy's continued qualification as a tax-exempt organization and whether there is unrelated business income activities conducted that would be taxable. Management has considered its tax positions and believes that all of the positions taken by the Conservancy in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination; therefore, no disclosures of uncertain income tax positions are required. The Conservancy's returns are subject to examination by federal and state taxing authorities, generally for four years after they are filed.

Property and Equipment - Property and equipment are stated at cost or, if contributed, at fair value at the date of acquisition. Property and equipment is depreciated using the straight-line method over the estimated useful life. Property and equipment are capitalized if the cost of an asset is greater than or equal to \$2,500 and the useful life is greater than one year.

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
December 31, 2023

Note 1 Summary of Significant Accounting Policies (continued)

Equipment, furniture, and fixtures are depreciated over an estimated useful life of 3 to 7 years. Vehicles are depreciated over an estimated useful life of 5 years. Buildings are depreciated using the straight-line method over an estimated useful life of 20 years. When assets become obsolete or are disposed of, they are removed from the property records and a gain or loss is recorded. Certain assets are purchased with government grants or contract funds and disposition of such assets and the ownership of any proceeds are subject to federal and state regulations.

Land Held for Conservation - The Conservancy records land and land interests at cost if purchased or at fair value if the land was received as a donation. Fair value is generally determined by appraisal at the time of acquisition and is not subsequently adjusted unless impairment is determined by management. For donated land with buildings, the Conservancy internally allocates total fair value of donated property to land and building. If building is not in service, depreciation is not taken. These properties are held for conservation purposes and cannot be sold or used for other purposes.

Conservation Easements - The Conservancy receives gifts of conservation easements and grants toward the purchase of conservation easements. The easements contain numerous restrictions over the use and development of land that is not owned by the Conservancy. The value of donated conservation easements is based on the appraised value as determined by an independent appraiser. Easements are recorded as revenue when they are received, and an expense is recorded for an equal amount whether the easement is held by the Conservancy or transferred to an eligible entity. Grants received for the purchase of conservation easements are recorded as revenue and as a conservation easement expense when the easement is purchased. The Conservancy monitors activities on the land and enforces restrictions contained in both donated and purchased conservation easements. The value of the easements is not reflected in the statements of financial position because the easements have no economic value to the Conservancy.

Impairment of Long-Lived Assets - Long-lived assets to be held and used by the Conservancy are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Impairment, which is determined based upon the estimated fair value of the asset, is recorded when estimated undiscounted cash flows expected to be generated by the asset are insufficient to recover its net carrying value. As of December 31, 2023, the Conservancy did not identify any events or circumstances that would require the recognition of an impairment loss.

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
December 31, 2023

Note 1 Summary of Significant Accounting Policies (continued)

Grants - Revenue from grants and contracts that are nonreciprocal are treated like contributions. If the grant or contracts is conditional, a barrier to entitlement exists. Revenue is recognized when the barrier is considered overcome and when allowance expenditures under such agreements is incurred, as an increase to net assets without donor restrictions. Consequently, revenues for these transactions are recognized as the expenditures are incurred and a required level of service has been achieved. Any difference between expenses incurred and the total funds received (not to exceed the grant maximum) is recorded as grants and contracts receivable, grants and contracts payable or deferred grant revenue.

Contributions - The Conservancy recognizes contributions, including unconditional promises to give, as support in the period received. The Conservancy reports contributions of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends and/or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Donated Property and Services - Contributions of donated non-cash assets are measured on a non-recurring basis and are recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donations, are recorded at fair value in the period received.

Functional Allocation of Expenses - The cost of providing the Conservancy's programs and other activities is summarized on a functional basis in the statement of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited based on total expenses.

Reclassifications - Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements.

Date of Management's Review - The Conservancy has evaluated subsequent events through September 10, 2024, the date the financial statements were available to be issued.

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
December 31, 2023

Note 2 Concentration of Credit Risk

The Federal Deposit Insurance Corporation insures cash in checking, money market and savings accounts for non-profit organizations up to \$250,000 per financial institution. The Conservancy has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk for cash and cash equivalents. The sum of balances in excess of \$250,000 at various banks at December 31, 2023 is \$30,468.

Investment securities, in general, are subject to various risks, such as interest rate, credit and overall market volatility. Due to the lever of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Note 3 Liquidity and Availability

The Conservancy monitors its liquidity so that it is able to meet its operating needs and other contractual commitments. The following table reflects the Conservancy's financial assets as of December 31, 2023, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of contractual restriction or internal board designations. Amounts not available to meet general expenditures within one year also may include net assets with donor restrictions.

Cash and cash equivalents	\$ 304,628
Investments	3,860,163
Beneficial interest in assets held at community foundations	3,043,020
Accounts receivable	<u>10,000</u>
Total financial assets	7,217,811
Less those unavailable for general expenditures within one year due to:	
Purpose restricted net assets	<u>4,122,028</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,095,783</u>

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

Note 4 Investments and Fair Value Measurements

The Conservancy's investments are stated at fair value based on quoted market values and are summarized as follows as of December 31, 2023:

	<u>FMV</u>	<u>Cost</u>
Mutual Funds (Level 1)	\$ 3,860,163	\$ 3,687,926
Total Investments	<u>\$ 3,860,163</u>	<u>\$ 3,687,926</u>

In accordance with Accounting Standards, levels 1 through 3 have been assigned to the fair value measurement of investment types. The fair value measurement is determined as follows:

Level 1 - quoted prices in an active market for identical assets.

Level 2 - quoted prices for similar assets and market-corroborated inputs.

Level 3 - the Conservancy's own assumptions about the market participation, including assumptions about risk, developed based on the best information in the circumstances.

Investment in securities income for the year ended December 31, 2023 are as follows:

Realized and unrealized gain (net)	\$ 457,014
Dividends and interest	<u>96,404</u>
Total investment in securities income	<u>\$ 553,418</u>

The following table includes the summary of changes in fair value of the Conservancy's investments (Level 3) held at community foundations for the year ended December 31, 2023:

Balance, January 1:	\$ 2,617,946
Contributions	121,387
Realized and unrealized loss (net)	312,851
Interest	5,529
Distributions	-
Fees and other expenses	<u>(14,693)</u>
Balance, December 31:	<u>\$ 3,043,020</u>

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
December 31, 2023

Note 5 Property and Equipment

Property and equipment consist of the following at December 31, 2023:

Buildings	\$ 550,173
Furniture and Equipment	<u>119,064</u>
	669,237
Less: Accumulated Depreciation	<u>(184,485)</u>
Property and Equipment, net	<u>\$ 484,752</u>

Note 6 Land Held for Conservation

The following is a list of lands held for conservation at December 31, 2023:

<u>Location Reference</u>	<u>Cost</u>
Cielo B	\$ 13,004,091
Cielo A	11,503,663
Bridges 249B	6,006,459
Cielo Estates	4,507,927
Sardina Preserve	4,245,113
Harmony Heights	4,014,352
Bottle Peak	3,552,900
White Tate	2,475,000
Hidden Canyon	2,460,000
Gaty Property	2,054,000
Hoover	607,582
Cielo I	502,784
Mountain Meadow	215,501
Quarry	<u>75,077</u>
	<u>\$ 55,224,449</u>

Note 7 Employee Retirement and Deferred Compensation Plans

The Conservancy maintains a tax-deferred defined contribution plan qualified under Section 401(k) of the Internal Revenue Code. Eligible employees may contribute a percentage of their compensation to the plan. The Conservancy matches up to 4 percent of employee contributions. Total employer contributions to the plan were \$18,424 for the year ended December 31, 2023.

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
December 31, 2023

Note 8 Related Party Transactions

For the year ended December 31, 2023, contributions from board members totaled approximately \$108,000.

Note 9 Conservation Easements

As of December 31, 2023, the Conservancy holds 4 easements covering approximately 204 acres in San Diego County. Conservation easements are interests in land that possess conservation value but not economic value to the Conservancy, therefore, no value has been assigned. The Conservancy provides stewardship, ongoing monitoring, and legal protection of the easements.

Note 10 Contingencies

Grants and Contracts - The Conservancy has grants and contracts with various organizations and government agencies that may be subject to inspection and audit. No provision has been made for any liabilities that may arise from such audits since amounts, if any, cannot be determined. Management believes that any liability that may result from these audits is not material.

Legal Matters - At times, the Conservancy may be party to claims and legal actions arising in the normal course of business. Management believes there are no known claims or legal actions that will have a significant impact on the Conservancy's financial position or on the accompanying financial statements.

Note 11 Donated Property

The Conservancy from time to time receives donated property or donates property to other local land conservation organizations when deemed appropriate based on geographical location and or resources. During the year ended December 31, 2023, the Conservancy did not receive or donate any property.

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
December 31, 2023

Note 12 With Donor Restrictions

Net assets with donor restrictions for land conservation result primarily from Federal, State and private grants and contributions to be used to acquire land for conservancy. Net assets with donor restrictions for purpose restrictions result primarily from grants and contributions received for land management and educational purposes. Net assets with donor restrictions with time restrictions result from contributions receivables.

Note 13 Habitat Management Endowments

The Conservancy's endowment funds consist of individual funds that were established by the Conservancy for habitat management. The endowment funds are held and managed by the San Diego Foundation and the Rancho Santa Fe Foundation.

The Board of Directors of the Conservancy has interpreted the enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Conservancy classifies net assets with donor restrictions as (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts donated to the endowment, (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund, and (d) earnings on endowment funds invested until appropriated for expenditure by the Conservancy in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Conservancy considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purposes of the Conservancy and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Conservancy
- The investment policies of the Conservancy

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

NOTES TO FINANCIAL STATEMENTS
December 31, 2023

Note 13 Habitat Management Endowments (continued)

The Conservancy has adopted investment and spending policies for endowment funds that:

- Protect the invested assets;
- Preserve spending capacity of the fund income;
- Maintain a diversified portfolio of assets that meets investment return objectives while keeping risk at a moderate level; and
- Comply with applicable laws.

The San Diego Foundation and the Rancho Santa Fe Foundation distribute annual earnings upon the request of the Conservancy up to the maximum allowed by each foundation.

Changes in endowment net assets for the years ended December 31, 2023, were as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Balance, January 1:	\$ -	\$ 1,221,886	\$ 1,221,886
Investment return, net distributions	-	80,702	80,702
	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31:	<u>\$ -</u>	<u>\$ 1,302,588</u>	<u>\$ 1,302,588</u>

SUPPLEMENTARY INFORMATION

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December, 31, 2023

<u>Grantor</u>	<u>Assistance Listing Number</u>	<u>Agency or Pass-through Number</u>	<u>Program Revenue Recognized</u>	<u>Federal Disbursements/ Expenditures</u>
<u>US Department of the Interior</u>				
Passed through:				
Department of Fish and Wildlife				
California Wildlife Conservation Board				
Cooperative Endangered Species Conservation Fund	15.615	E-36-HL-2	<u>\$ 1,827,800</u>	<u>\$ 1,827,800</u>
Total US Department of the Interior			<u>1,827,800</u>	<u>1,827,800</u>
Total Federal Awards			<u>\$ 1,827,800</u>	<u>\$ 1,827,800</u>

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

**NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS**

December 31, 2023

Note 1 Basis of Presentation

The Schedule of Expenditures of Federal Awards (“SEFA”) includes the expenditures of federal awards of Escondido Creek Conservancy. The federal information in this schedule is presented in accordance with the regulations of *Uniform Grants Guidance*, 2 *CFR* Part 200, Subpart F. These amounts presented in this schedule may differ from amounts presented in, or used in the presentation of the financial statements.

Note 2 Summary of Significant Accounting Policies

The SEFA presents the expenditures of all federal awards reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Conservancy did not elect to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.



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

To the Board of Trustees of
Escondido Creek Conservancy
Escondido, California

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Escondido Creek Conservancy (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated September 10, 2024.

Internal Control over Financial Reporting

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

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

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

CPAs ■ Advisors

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS
(continued)

Compliance and Other Matters

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

Purpose of This Report

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

GYL LLP

GYL LLP
Ontario, California
September 10, 2024



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Trustees of
Escondido Creek Conservancy
Escondido, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Escondido Creek Conservancy's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Escondido Creek Conservancy's major federal programs for the year ended December 31, 2023. Escondido Creek Conservancy's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Escondido Creek Conservancy complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Escondido Creek Conservancy and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Escondido Creek Conservancy's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Escondido Creek Conservancy's federal programs.

CPAs ■ Advisors

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM
GUIDANCE
(continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Escondido Creek Conservancy's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Escondido Creek Conservancy's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Escondido Creek Conservancy's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Escondido Creek Conservancy's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Escondido Creek Conservancy's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM
GUIDANCE
(continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

GYL LLP

GYL LLP
Ontario, California
September 10, 2024

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor’s report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	___ Yes	<u>X</u> No	
Significant deficiencies(s) identified not considered to be material weaknesses?	___ Yes	<u>X</u> None reported	
Noncompliance material to financial statements noted?	___ Yes	<u>X</u> No	

FEDERAL AWARDS

Internal Control over major programs:			
Material weakness(es) identified?	___ Yes	<u>X</u> No	
Significant deficiencies(s) identified not considered to be material weaknesses?	___ Yes	<u>X</u> None reported	
Type of auditor’s report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	___ Yes	<u>X</u> No	

Identification of major programs:

CFDA Number(s)

15.615

Name of Federal Program or Cluster

Department of Fish and Wildlife
California Wildlife Conservation Board
Cooperative Endangered Species Conservation Fund

ESCONDIDO CREEK CONSERVANCY
(A Private Not-for-Profit Organization)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS (continued)

Dollar threshold used to distinguish between
Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

NONE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

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.**2023****Open to Public Inspection**

A For the 2023 calendar year, or tax year beginning <u>01/01/2023</u> and ending <u>12/31/2023</u>		
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization <u>THE ESCONDIDO CREEK CONSERVANCY</u> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>PO BOX 460791</u> City or town, state or province, country, and ZIP or foreign postal code <u>ESCONDIDO, CA 92046</u>	D Employer identification number <u>33-0497525</u>
	F Name and address of principal officer: <u>LISA RUDER</u> <u>PO BOX 460791, ESCONDIDO, CA 92046</u>	E Telephone number <u>760-471-9354</u>
	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.	G Gross receipts \$ <u>3,673,956</u>
	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527	H(c) Group exemption number
	J Website: <u>ESCONDIDOCREEK.ORG</u>	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other	L Year of formation: <u>1991</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>THE MISSION OF THE ESCONDIDO CREEK CONSERVANCY IS TO PRESERVE AND RESTORE THE ESCONDIDO CREEK WATERSHED. VISION: THROUGH THE</u> <u>(Continued on Schedule O, Statement 1)</u>		
	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	<u>8</u>
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	<u>8</u>
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	<u>22</u>
	6 Total number of volunteers (estimate if necessary)	6	<u>236</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)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	<u>7,026,201</u>	<u>3,526,364</u>
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>3,910</u>	<u>6,844</u>
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>193,445</u>	<u>138,622</u>
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>1,574</u>	<u>2,126</u>
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>7,225,130</u>	<u>3,673,956</u>
	14 Benefits paid to or for members (Part IX, column (A), line 4)	<u>0</u>	<u>0</u>
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>0</u>	<u>0</u>
	16a Professional fundraising fees (Part IX, column (A), line 11e)	<u>781,107</u>	<u>675,237</u>
	b Total fundraising expenses (Part IX, column (D), line 25)	<u>0</u>	<u>0</u>
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>51,986</u>	
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>628,089</u>	<u>573,177</u>
19 Revenue less expenses. Subtract line 18 from line 12	<u>1,409,196</u>	<u>1,248,414</u>	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	<u>5,815,934</u>	<u>2,425,542</u>
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	<u>59,783,705</u>	<u>62,933,111</u>
		<u>119,229</u>	<u>115,171</u>
	<u>59,664,476</u>	<u>62,817,940</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	<u>Leonard Wittwer</u>	<u>11/11/2024</u>			
	Signature of officer	Date			
	<u>LEONARD WITTWER, TREASURER</u>				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	<u>JEREMY CORK</u>	<u>Jeremy Cork</u>	<u>11/11/2024</u>		<u>P01544850</u>
	Firm's name <u>EASY OFFICE DBA JITASA</u>	Firm's EIN <u>26-2176601</u>	Firm's address <u>1120 S RACKHAM WAY SUITE 300, MERIDIAN, ID 83642</u>	Phone no. <u>208-287-4777</u>	

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

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

THE MISSION OF THE ESCONDIDO CREEK CONSERVANCY IS TO PRESERVE AND RESTORE THE ESCONDIDO CREEK WATERSHED. VISION: THROUGH THE CONSERVANCY'S LEADERSHIP, THE ESCONDIDO CREEK WATERSHED WILL BECOME A MODEL OF VIBRANT URBAN COMMUNITIES AND VIABLE NATURAL ECOSYSTEMS THRIVING TOGETHER.

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 \$ 526,155 including grants of \$ 0) (Revenue \$ 0)

LAND PROGRAM EXPENSES ARE USED FOR MANAGING 3,000+/- ACRES OF CONSERVATION LAND IN THE ESCONDIDO CREEK WATERSHED AREA WHILE ALSO WORKING TO SAVE ADDITIONAL LAND. LANDS MANAGED ARE OWNED IN FEE OR CONTROLLED VIA A CONSERVATION EASEMENT OR OTHER LEGAL INSTRUMENT. EXPENSES INCLUDE THE SALARIES OF OUR LAND TEAM, GENERAL EXPENSES NEEDED TO RUN THE ORGANIZATION, HABITAT ACQUISITION EXPENSES AND HABITAT RESTORATION EXPENSES. SOME EXPENSES ARE PAID BY GRANTS AND DONATED FUNDS, AND OTHER EXPENSES ARE PAID FOR BY ENDOWMENTS FOR PRESERVES THAT ARE ENDOWED[AV1] [AV2]. THE MAIN PURPOSE OF OUR LAND PROGRAMS IS FULFILLING THE MISSION OF THE CONSERVANCY TO PRESERVE AND RESTORE THE ESCONDIDO CREEK WATERSHED.

4b (Code:) (Expenses \$ 233,536 including grants of \$ 0) (Revenue \$ 6,844)

OUR OUTDOOR EDUCATION PROGRAMS SERVE SCHOOL CHILDREN AND ADULTS IN NORTH SAN DIEGO COUNTY. WE EDUCATE PEOPLE OF ALL AGES ABOUT WHY WILDLANDS AND WILDLIFE ARE IMPORTANT. THESE PROGRAMS ARE SPONSORED BY GRANTS FROM INDIVIDUALS, OR ARE PAID PROGRAMMING PROVIDED BY SCHOOLS. THE PURPOSE OF THESE PROGRAMS INCLUDES ENGAGING YOUTH WITH A RANGE OF OUTDOOR EDUCATIONAL AND ENVIRONMENTAL ACTIVITIES TO IMPROVE THEIR CONNECTION TO NATURE AND SHAPE FUTURE LAND STEWARDS. EXPENSES INCLUDE THE SALARIES OF OUR EDUCATION TEAM AS WELL AS GENERAL EXPENSES OF THE CONSERVANCY'S OPERATIONS. THE CONSERVANCY'S EDUCATION PROGRAMS HELP FULFILL THE CONSERVANCY'S VISION FOR THE WATERSHED TO BECOME A MODEL OF VIBRANT URBAN COMMUNITIES AND VIABLE NATURAL ECOSYSTEMS THRIVING TOGETHER.

4c (Code:) (Expenses \$ 94,028 including grants of \$ 0) (Revenue \$ 0)

THE ESCONDIDO CREEK WATERSHED INVASIVE PLANT CONTROL, RESTORATION, AND FIRE PREVENTION PROGRAM: THE PROJECT, BY THE ESCONDIDO CREEK CONSERVANCY (CONSERVANCY), WILL ADDRESS INVASIVE, NON-NATIVE PLANT SPECIES ACROSS THE ESCONDIDO CREEK WATERSHED IN NORTH SAN DIEGO COUNTY. IT WILL PRIMARILY UTILIZE MECHANICAL AND CHEMICAL TREATMENT OF INVASIVE, NON-NATIVE PLANTS IN NATURE PRESERVES OWNED AND MANAGED BY THE GRANTEE, IN RIPARIAN AREAS, ALONG 8 MILES OF ESCONDIDO CREEK, FROM UPPER TO MID WATERSHED. IT WILL ALSO TREAT INVASIVE PLANTS ON NEIGHBORING, PRIVATELY-OWNED LANDS IN ORDER TO ACCOMPLISH WATERSHED-SCALE CONTROL OF CERTAIN PLANTS AND ENGAGE THE COMMUNITY IN CONSERVATION. RETREATMENTS AND MONITORING OF PROGRESS WILL ENSURE LONG-TERM MAINTENANCE OF GAINS. THE WORK WILL INCLUDE CUTTING WITH HAND TOOLS AND CHAINSAWS, PAINTING AND/OR TARGETED SPRAYING OF STUMPS WITH HERBICIDES, REPLANTING WITH NATIVE RIPARIAN VEGETATION IN A FEW SELECTED AREAS, AND WORKING WITH NEIGHBORS FOR TREATMENT AND MAINTENANCE.

4d Other program services (Describe on Schedule O.) See Schedule O, Statement 2

(Expenses \$ 1,100 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses 854,819

December 19, 2024

Jeff Swenerton
19992 Elfin Forest Road
Escondido, CA 92029

To: Board Members of the San Marcos Community Foundation

I am a previous board member of the Escondido Creek Conservancy and a member of the Elfin Forest Interpretive Center Advisory Committee. The Conservancy and the Elfin Forest Interpretive Center Advisory Committee appreciate the Foundation's past support for two of our annual exhibits at the Elfin Forest Interpretive Center. I hope you were able to drop by and spend a few minutes enjoying them. As you are aware the Elfin Forest Interpretive Center at the Elfin Forest Recreational Reserve is a huge asset to our community. Many visitors have commented that it is a real highlight of their visit to the Reserve. The Escondido Creek Conservancy was responsible, in collaboration with the Olivenhain Municipal Water District, for the creation of the Interpretive Center. It is one of the finest nature centers anywhere. Over 120,000 people visit the Reserve annually, with an average of 30,000 of those visitors being from the city of San Marcos. The thousands of hikers and bikers include the center in their visit to the Reserve along with over 3,000 school children that participate in the Conservancy education programs.

This grant application included support for our very popular Conservation Conversations for adults and families conducted in the evening at the Center, as well as two interpretive exhibits for the year 2025.

Our primary funding for these programs and the Center is from donations and grants. As the application outlines, the exhibits and lecture series are partially funded by in-kind organization and community donations. The grant request to the Community Foundation covers all the remaining costs.

Thank you for your consideration.

Jeff Swenerton

Board of Directors

Marco San Antonio, Division 1
Scott Maloni, Division 2
Christy Guerin, Division 3
Matthew R. Hahn, Division 4
Neal Meyers, Division 5



General Manager

Kimberly A. Thorne, Esq.

General Counsel

Alfred Smith, Esq.

To Whom It May Concern,

On behalf of Olivenhain Municipal Water District, I am pleased to offer our full support for The Escondido Creek Conservancy's grant application to fund two environmental education exhibits and three Conservation Conversation events at Elfin Forest Interpretive Center Honoring Susan J. Varty. This project will serve as an invaluable addition to the Interpretive Center, enhancing its capacity to educate and inspire tens of thousands of visitors annually including many residents of San Marcos.

The District's partnership with The Escondido Creek Conservancy spans over two decades, during which we have collaborated on numerous impactful projects, including the creation of the Interpretive Center, Habitats education program, and highly successful annual photo contest. This longstanding relationship reflects a shared commitment to environmental stewardship, public education, and community engagement.

In addition to our collaborative projects, District Park Rangers work closely with Conservancy staff on a variety of initiatives, including education programs, volunteer programs, and public outreach efforts. Together, we strive to connect our community with the natural world, foster a deeper appreciation for water resources, and promote sustainable practices for open space.

The proposed environmental education exhibits will further these goals by providing engaging, hands-on learning opportunities for visitors of all ages. These exhibits will not only enrich the Interpretive Center's offerings but also amplify its role as a hub for environmental education in our region.

We are proud to support this grant application and look forward to continuing our collaboration with The Escondido Creek Conservancy to inspire and educate our community. Please do not hesitate to contact me at janderson@olivenhan.com or 760-415-6304 should you require additional information or further support.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Anderson".

Jeff Anderson

Park Supervisor

Olivenhain Municipal Water District



Elfin Forest Reserve photography contest returns

thecoastnews.com/elfin-forest-reserve-photography-contest-returns

staff

November 15, 2023

ELFIN FOREST — The Olivenhain Municipal Water District is once again inviting amateur photographers of all ages to its Elfin Forest Recreational Reserve for the 17th annual amateur photography contest that will run from Nov. 18 to April 21, 2024.

“For 17 years, our contest has prompted visitors to capture Elfin Forest Recreational Reserve’s stunning beauty from their unique perspective,” said OMWD Board Director Marco San Antonio. “The contest promotes the importance of protecting wildlife habitat at the reserve so that future generations may also enjoy the many wonders it offers.”

Contest judges will select winners in five categories: scenic view, water scenery, plants, animals and youth (photographers age 15 and under). There are also Best in Show and People’s Choice awards.

Winners are eligible for prizes donated by local businesses, including passes to the San Diego Zoo, EcoVivarium Reptile Sanctuary and the California Wolf Center, a canvas print from PC Photo and Imaging, outdoor equipment from REI and a \$100 cash prize from the Escondido Creek Conservancy.

Winning images will be displayed at the Elfin Forest Interpretive Center Honoring Susan J. Varty from July through December in 2024. The OMWD Board will honor contest winners at its June 19, 2024 board meeting.

Elfin Forest is a 784-acre reserve developed by OMWD in partnership with the San Diego County Water Authority and the US Bureau of Land Management as an element of the Olivenhain Water Storage Project and the Authority’s Emergency Storage Project. The reserve’s 11 miles of hiking, mountain biking and equestrian trails provide opportunities to photograph Escondido Creek, native plant communities, the Pacific Ocean, Channel and Coronado Islands and Laguna and San Bernardino mountain ranges.

Contest entries must feature the reserve as their subject or be taken within the reserve from any designated trail.

Visit www.olivenhain.com/photo for official contest rules and to upload a maximum of four contest entries. There is no entry fee.

Dryad ~ A Musical Conversation With The Spirit Of A Tree!

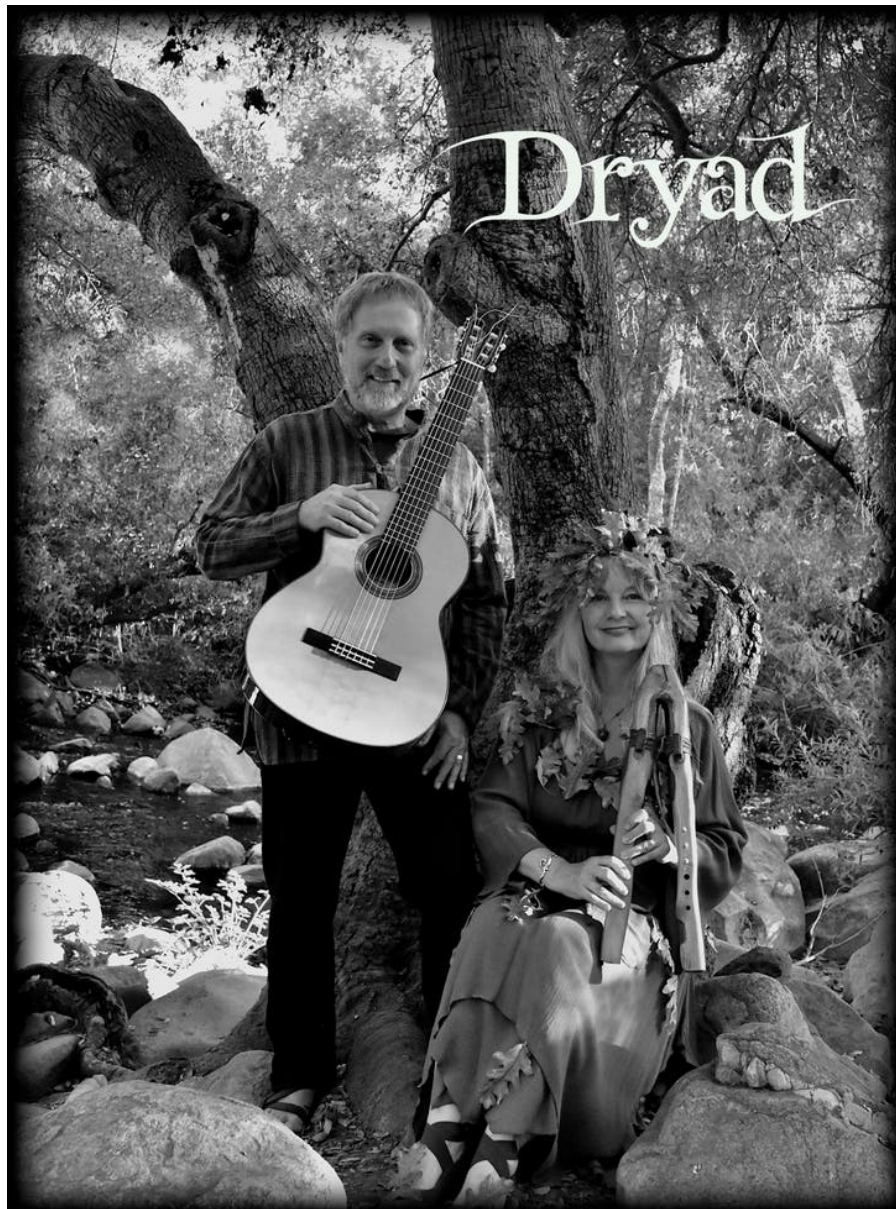
This post was contributed by a community member. The views expressed here are the author's own.

Escondido|Local Event



Jon Sherman, Neighbor

Dec 3



Event Details

Sun, Dec 3, 2023 at 12:00 PM

[Elfin Forest Recreational Reserve, 8833 Harmony Grove Rd, Escondido, CA, 92029](#)

[More info here](#)

Under the arboreal name of their two person band *Dryad*, Dr. Sabina Kurz-Sherman and her husband Jon Sherman sing their original Earth songs in celebration of our California natural community. Through an empathic, ecocentric musical styling expressed as gentle vocal harmonies accompanied by classical guitar and flutes Jon makes from tree branches, *Dryad* weaves into their lyrics the natural wonders and environmental concerns of the biodiversity hotspot in which they live.

Pioneers in eco-folk music, *Dryad* sonically blends with the natural atmosphere of their unique neck of the woods drawing inspiration for their songs from the under-represented other-than-human beings of nature living there. As songwriters, theirs is an ecocentric vision aimed at inspiring their audience out of the cultural trance of anthropocentrism back into good relations with our natural world. Toward that aim, *Dryad* harmonizes the science background of Dr. Sabina Kurz-Sherman, a teacher of Biology and Environmental Science at the college level for 18 years now, with Jon Sherman's 36 years as an eco-musician. *Dryad's* unique and enchanting show inspires their audience toward a deeper appreciation and love for their California ecoregion.

A free, family friendly concert! 12 Noon, the first Sunday of each month at the Elfin Forest Interpretive Center.

Who's News: 12/1/23

by staff ⓘ November 27, 2023 ⓘ 32

NEW CEO

Lifeline Community Services, a community-based human services organization that serves low-income and underserved populations in San Diego County, has announced Lisette Islas as its new chief executive officer.

STUDENT ENTREPRENEUR

Noah Singer of Rancho Santa Fe was one of over 140 student entrepreneurs who received over \$1.5 million in scholarship or tuition waivers from the Lasonde Entrepreneur Institute, a top-10 ranked program at the University of Utah, and the David Eccles School of Business for the 2023-2024 academic year.

SUSTAINABILITY AWARD

MiraCosta College recently received two awards recognizing its sustainability efforts. The California Community Colleges Board of Governors awarded MiraCosta the 2023 Energy and Sustainability Award of a middle-sized college, and the Olivenhain Municipal Water District named the college its customer of the year for its contributions to sustainable water management.

NEW BOOK

Encinitas-based author Kellie Davidson recently released her new book, “Strong as the Sea,” the first of a three-part series featuring recreational athletes of various backgrounds in an effort to encourage young girls to participate in sports. San Diego resident Jasmine Alvarado illustrated the book’s images.

BAR ASSOCIATION

The San Diego County Bar Association announced Stacey A. Kartchner will take over as board president in 2024. Kartchner has been practicing criminal law in both state and federal courts for over 20 years.

CANCER RESEARCH

Dani Dawson is the new chief development officer of Curebound, a San Diego-based philanthropic nonprofit that invests funding into translational cancer research projects.

HOMES FOR PETS

Compass Real Estate donated \$30,000 to Rancho Coastal Humane Society in Encinitas to help fund the shelter’s programs for people and pets. The money was raised during the 3rd annual Compass Cares Classic Charity Golf, Tennis and Pickleball Tournament.



OMWD board honors winners of Elfin Forest Recreational Reserve photo contest

News Release :: 6/22/2024



Keith Kelley

"Warbler with Bee" by Keith Kelley



By [News Release](#)

PUBLISHED: June 22, 2024 at 3:28 p.m. | UPDATED: June 22, 2024 at 3:28 p.m.

At its June 19 meeting, Olivenhain Municipal Water District's Board of Directors recognized four photographers for winning images in its 17th annual Elfin Forest Recreational Reserve photo contest, according to a news release.

The contest was open to amateur photographers of all ages. Winning photos feature the natural beauty of the 784-acre reserve located near Escondido.

"We are grateful for the stunning contest photos received this year. Countless individuals will see the views offered by our 11 miles of trails," said OMWD Board Director Marco San Antonio in the news release.

OMWD received over 200 entries submitted in five categories: Scenic View, Water Scenery, Plants, Animals, and Youth (age 15 and under). EFRR Facebook followers selected a People's Choice award winner by voting for their favorite of 19 entries posted online. This year's winners are:

—"Warbler with Bee" by Keith Kelley – Best in Show—"Leaf Race" by Keith Kelley – Water Scenery—"Quack" by Keith Kelley – Animals—"Mushroom :)" by Adrian Flores – Plants—"Overlooked Elegance" by Ray Santiago – Youth—"Winter color palette on the creek" by Sylvia Gaffney – Scenic View—"Serenity by the Creek" by Sylvia Gaffney – People's Choice

San Diego Zoo, California Wolf Center, and EcoVivarium Reptile Sanctuary donated tickets as prizes. Prizes also included a canvas print donated by PC Photo & Imaging, outdoor equipment donated by REI, and a cash prize donated by the Escondido Creek Conservancy.

Beginning in July 2024, EFRR visitors can view winning photographs at the Elfin Forest Interpretive Center Honoring Susan J. Varty. The center is open daily, subject to docent availability. Current hours of operation are available by calling 760-632-4212. Address: 8833 Harmony Grove Road, Escondido, 92029.

18th Annual Elfin Forest Recreational Reserve Amateur Photography Contest launches Nov. 23

 [sandiegouniontribune.com/2024/11/17/18th-annual-elfin-forest-recreational-reserve-amateur-photography-contest-launches-nov-23/](https://www.sandiegouniontribune.com/2024/11/17/18th-annual-elfin-forest-recreational-reserve-amateur-photography-contest-launches-nov-23/)

News Release

November 17, 2024

By News Release

PUBLISHED: November 17, 2024 at 10:45 AM PST

Olivenhain Municipal Water District invites amateur photographers of all ages to Elfin Forest Recreational Reserve for the 18th annual amateur photography contest that will run Nov. 23, 2024 through April 27, 2025.

The reserve's 11 miles of hiking, mountain biking, and equestrian trails provide opportunities to photograph Escondido Creek; native plant communities; the Pacific Ocean; Channel and Coronado Islands; and Laguna and San Bernardino mountain ranges. Contest entries must feature the reserve as their subject or be taken within the reserve from any designated trail.

Winning photos will be selected from five categories—Scenic View, Water Scenery, Plants, Animals, and Youth (photographers age 15 and under). Winners are eligible for prizes donated by local businesses, such as passes to the San Diego Zoo, EcoVivarium Reptile Sanctuary, and California Wolf Center; a canvas print from PC Photo and Imaging; outdoor equipment from REI; and a \$100 cash prize from the Escondido Creek Conservancy, according to a news release.

Winning images will be displayed at the Elfin Forest Interpretive Center Honoring Susan J. Varty in late 2025.

The 784-acre reserve was developed by OMWD in partnership with the San Diego County Water Authority and the US Bureau of Land Management as an element of the Olivenhain Water Storage Project and the Authority's Emergency Storage Project.

Visit www.olivenhain.com/photo for official contest rules and to upload a maximum of four contest entries. There is no entry fee.



Girls on the Run San Diego

8148 Ronson Rd, Ste I, San Diego 92111

619-816-6991

gotrsd.org

Year Incorporated: 2006

EIN: 20-3588183

December 17, 2024

RE: 2024 Grant Application: San Marcos Community Foundation

ATTESTATION BY EXECUTIVE DIRECTOR OF GIRLS ON THE RUN SAN DIEGO OR DESIGNEE

YES I attest that, to the best of my knowledge and belief, all information in the above referenced grant proposal submitted on December, 17, 2024 by KristinAnn Janishefski, Fundraising and Development Manager at Girls on the Run San Diego (on behalf of Lindsay Smith, Executive Director) reported is accurate and complete.

Printed Name Lindsay Smith

Signature (Executive Director) *Lindsay Smith*

Title Executive Director

Date 12/17/2024

Title	Girls on the Run San Diego, Girls on the Run San Diego: 2024-2025 Program Season	12/17/2024
	by KristinAnn Janishefski in San Marcos Community Foundation on behalf of Girls On the Run of San Diego	id. 49120399
	kristinann@gotrsd.org	

Original Submission

12/17/2024

Score	n/a
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General Project Information

Please enter your organization's name and project name.	Girls on the Run San Diego, Girls on the Run San Diego: 2024-2025 Program Season
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Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
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Project Name	Girls on the Run San Diego: 2024-2025 Program Season
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Project Start Date	2/24/2025
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Project End Date	5/18/2025
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Date by Which Funds Will Be Expended:	2/1/2025
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Total Number of People Served by this Project	1147
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Total Number of People Served by this Project in San Marcos Only	20
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Grant Amount Requested	7200
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Organization Details

Organization Name	Girls on the Run San Diego
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Organization Street Address	8148 Ronson Rd, Ste I
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Organization City	San Diego
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Organization State	California
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Organization Zip Code	92111
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Organization Website	gotrsd.org
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Organization's EIN	20-3588183 200 Girls on the Run San Diego 4aff228b-3431-489b-9630-aba3067383c1 PO Box 230544 Encinitas CA 92023 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2024-12-09T00:00:00 2024-12-16T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2024-12-09T00:00:00 2006 09
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Contact Information

Contact First Name	KristinAnn
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Contact Last Name	Janishefski
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Contact Title	Fundraising and Development Manager
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Contact Phone	+13105606258
Contact Email	kristinann@gotrsd.org
Project Details	
Briefly describe your request for funds.	Girls On The Run was established in San Diego County in 2006. Over the last 20 years due to high demand for services and programs we have expanded to include additional programming in East County. One to two times per week for 10 weeks, enthusiastic, GOTR-certified, volunteer coaches lead girls through 90- to 120-minute lessons that combine age-appropriate topics with goal-oriented running activities. Each lesson focuses on self-awareness, team building, and community responsibility and encourages participants to recognize their individual strengths and celebrate connections with others. Physical activity is integrated into each practice to inspire an appreciation for fitness and healthy habits and teach the importance and benefits of living an active lifestyle. Girls learn strategies for standing up to peer pressure, making critical decisions, being intentional about choosing friendships, identifying and handling both comfortable and uncomfortable emotions, and demonstrating respect and responsibility. This request for funding will specifically focus on program activities to support 1 team (or 20 girls) in San Marcos that will participate in our program for the 2024-2025 season.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	According to a Fall 2023 program assessment by Girls on the Run San Diego (GOTRSD) staff, data shows that San Marcos is a high need area categorized by a large demographic of racial and ethnic Hispanic population. 54.73% of GOTRSD participants identify as Hispanic and 23.04% of our coaches identify as Hispanic in San Marcos as well as in nearby high density locations such as Chula Vista, National City, Lemon Grove, City Heights, Escondido, Vista and Oceanside. Funding for this project will not only allow us to serve 20 girl participants creating a sense of belonging and activating their limitless potential, but also increases access to GOTRSD curriculum, resources and programming. In addition, there is opportunity to improve our coach recruitment and retention in the San Marcos Hispanic community by recruiting more Hispanic coaches to ensure they are fully represented and mirrors the community we serve.
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.	School partnerships include: San Marcos Unified School District, High Tech High, San Elijo Park and Sunset Park. We activate these partnerships through program education and participation.
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.	

Project Budget Total	7200
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?	GOTRSD has an excellent history of sustaining activities by diversifying funding sources and consistently expanding their network of board members and donors. Special events are also key.
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Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.

Item	Cost	Notes (optional)
Program Cost (Curriculum, activity sheets/journals, program shirts, materials, admin cost, coach training)	\$ 260.00	per participant
Shoes	\$ 50.00	per participant
Transportation	\$ 760.00	split between two teams
Snack Card	\$ 240.00	per team
Total budget for this PROJECT:	\$ 7,200.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Clare Rose Foundation	\$ 50,000.00	Confirmed
Additional Funding Source 2	Ramona Community Foundation	\$ 5,000.00	Confirmed
Additional Funding Source 3	National Christian Foundation	\$ 100.00	Confirmed
Additional Funding Source 4	Vanguard Charitable fund	\$ 10,000.00	Confirmed
Additional Funding Source 5	Rancho Santa Fe Foundation	\$ 7,880.00	Pending
Additional Funding Source 6	LA84 Foundation	\$ 14,400.00	Pending
Additional Funding Source 7	Pratt Memorial Fund	\$ 5,000.00	Pending
Additional Funding Source 8	City of Encinitas	\$ 10,000.00	Pending
Additional Funding Source 9	Samuel and Katherine French Fund	\$ 10,000.00	Pending
Additional Funding Source 10	Samuel and John Henry Fox Foundation	\$ 5,000.00	Pending

Account Grouping	Account #	Account Name	FY25 Budget	FY25 Actuals	YoY Growth %
400 - Restricted Donations					
Individual					
	40000	Individual -Individual			
	40005	Individual -Funded Teams	\$ 28,800		
	40010	Individual -Supplies			
	40015	Individual -Other			
Corporate					
	40020	Corporate-Individual			
	40025	Corporate-Funded Teams			
	40030	Corporate-Supplies			
	40035	Corporate-Other			
Foundation					
	40040	Foundation-Individual			
	40045	Foundation-Funded Teams			
	40050	Foundation-Supplies			
	40055	Foundation-Other	\$ 5,750		
Government					
	40060	Government-Individual			
	40065	Government-Funded Teams			
	40070	Government-Supplies			
	40075	Government-Other			
Total Restricted Donations			\$ 34,550		16.97%
405 - Restricted Grants					
Individual					
	40500	Individual -Individual			
	40505	Individual -Funded Teams			
	40510	Individual -Supplies			
	40515	Individual -Other			
Corporate					
	40520	Corporate-Individual			
	40525	Corporate-Funded Teams			
	40530	Corporate-Supplies			
	40535	Corporate-Other			
Foundation					

	40540	Foundation-Individual		
	40545	Foundation-Funded Teams	\$	7,200
	40550	Foundation-Supplies		
	40555	Foundation-Other		
Government				
	40560	Government-Individual		
	40565	Government-Funded Teams	\$	207,600
	40570	Government-Supplies		
	40575	Government-Other		
	Total Restricted Grants		\$	214,800
				-0.78%
410 - Unrestricted Donations				
	41000	Individual	\$	62,500
	41005	Corporate	\$	10,000
	41010	Foundation	\$	25,000
	41015	Government		
	41020	In Kind		
	41030	Solemates	\$	5,000
	Total Unrestricted Donations		\$	102,500
				-17.42%
420 - Unrestricted Grants				
	42000	Individual		
	42005	Corporate		
	42010	Foundation	\$	19,200
	42015	Government	\$	15,000
	Total Unrestricted Grants		\$	34,200
				314.55%
	Total Contributed Income		\$	386,050
				2.02%
430 - Special Events				
	43000	Special Event - Non Gift Revenue		
	43005	Special Event - Gift Revenue		
	43010	Special Event - Sponsorship		
	Total Special Events		\$ -	-100.00%
450 - Program Revenue				
	45050	Program Registrations	\$	172,720
	45055	Program Scholarships	\$ -	
	45060	5k Registrations	\$	41,080
	45065	Merchandise Sales	\$	7,600

	45070	Discounts		
	45075	Camp GOTR Registration		
	45080	Unstoppable US		
	45085	Program Sponsorship	\$ -	
	45090	5k Sponsorship	\$ 20,000	
Total Program Revenue			\$ 241,400	233.33%
Total Earned Income			\$ 241,400	226.85%
490 - Other Income				
	49000	Interest Income on Investments	\$ -	
	49010	Gain/Loss on Disposal of Assets	\$ -	
	49015	Miscellaneous Income	\$ -	
Total Other Income			\$ -	-100.00%
Revenue Total			\$ 627,450	39.15%
500 - Cost of Goods: Merchandise				
Total Cost of Goods Sold			\$ 3,000	98.94%
600 - Personnel Expenses				
Total Personnel Expense			\$ 339,629	-3.29%
610 - Professional Services				
Total Professional Services Expense			\$ 9,521	-59.98%
620 - Office Expenses				
Total Office Expenses			\$ 7,920	28.76%
630 - Occupancy Expenses				
Total Occupancy Expense			\$ 36,760	10.48%
640 - Operational Expenses				
Total Operational Expenses			\$ 29,480	30.91%
650 - Travel, Meals and Entertainment Expenses				
Total Travel & M&E Expenses			\$ 7,775	21.67%
660 - Insurance				
Total Insurance Expense			\$ 8,832	12.68%
670 - Special Event Expense				
Total Special Event Costs			\$ -	-100.00%
680 - Program Expense				
Total Program Specific Expenses			\$ 65,304	68.84%
690 - 5k Expense				
Total 5k Expenses			\$ 119,129	88.80%

800 - Miscellaneous

Total Miscellaneous			\$ -	-100.00%
Expense Total			\$ 627,351	11.02%
Net Income (Loss)			\$ 99	

ATTOLERO, LLC
2105 WATER RIDGE PARKWAY, SUITE 570
CHARLOTTE, NC 28217
704-641-2949

November 15, 2024

Girls on the Run of San Diego
8148 Ronson Road Suite O
San Diego, CA 92111

Dear Client:

Your 2023 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 2023 California Exempt Organization Annual Information Return will be electronically filed with the Franchise Tax Board upon receipt of a signed Form 8453-EO. No tax is payable with the filing of this return.

Enclosed is your California Registration/Renewal Fee Report to the Attorney General. The original should be signed at the bottom of page one. There is a fee due of \$100 payable by November 15, 2024. Make the check or money order payable to "Department of Justice" and mail your California report on or before November 15, 2024 to:

REGISTRY OF CHARITIES AND FUNDRAISERS
P.O. BOX 903447
SACRAMENTO, CA 94203-4470

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

Sincerely,

Robert Bales

Girls on the Run of San Diego

20-3588183

	2023	2022	Diff
REVENUE			
Contributions and grants.....	379,843	405,822	-25,979
Program service revenue.....	72,420	114,261	-41,841
Investment income.....	-1,333	692	-2,025
Total revenue.....	450,930	520,775	-69,845
EXPENSES			
Salaries, other compen., emp. benefits...	351,174	342,493	8,681
Other expenses.....	216,880	265,292	-48,412
Total expenses.....	568,054	607,785	-39,731
NET ASSETS OR FUND BALANCES			
Revenue less expenses.....	-117,124	-87,010	-30,114
Total assets at end of year.....	193,264	316,247	-122,983
Total liabilities at end of year.....	2,979	11,575	-8,596
Net assets/fund balances at end of year.	190,285	304,672	-114,387

	2023	2022	Diff
RECEIPTS AND REVENUES			
Gross sales or receipts.....	71,087	114,953	-43,866
Gross contributions, gifts, & grants.....	379,843	405,822	-25,979
Total gross receipts.....	450,930	520,775	-69,845
Total costs.....	0	0	0
Total gross income.....	450,930	520,775	-69,845
EXPENSES			
Total expenses.....	568,054	607,785	-39,731
Excess receipts over expenses.....	-117,124	-87,010	-30,114
FILING FEE			
Filing fee.....	0	0	0
Balance due.....	0	0	0

2023

General Information

Page 1

Girls on the Run of San Diego

20-3588183

Forms needed for this return

Federal: 990, Sch A, Sch B, Sch D, Sch J, Sch O
California: 199, Sch B, 3885, 8453-E0 (199), e-file Instructions, RRF-1

Carryovers to 2024

None

The organization's Federal tax return is NOT FINISHED until you complete the following instructions.

Prior to transmission of the return

Form 990

The organization should review their Federal Return along with any accompanying schedules and statements.

Paperless e-file

The organization should read, sign and date the Form 8879-TE, IRS e-file Signature Authorization.

Even Return

No payment is required.

After transmission of the return

Receive acknowledgement of your e-file transmission status.

Within several hours, access the program and get your first acknowledgement (ACK) that the program has received your transmission file.

Access the program again after 24 and then 48 hours to receive your Federal ACKs.

Keep a signed copy of Form 8879-TE, IRS e-file Signature Authorization in your files for 3 years.

Do not mail:

Form 8879-TE IRS e-file Signature Authorization

The entity's 2023 California tax return is **NOT FINISHED** until you complete the following instructions.

Prior to transmission of the return

Form 199

The entity should review their 2023 California Exempt Income Tax Return along with any accompanying schedules and statements.

Form 8453-EO

The entity should review, sign and date Form 8453-EO prior to e-filing the return.

Even Return

No payment is required.

After transmission of the return

Receive acknowledgement of your e-file transmission status.

Within several hours, access ProConnect Tax Online and get your first acknowledgement (ACK) that ProConnect Tax Online has received your transmission file.

Access ProConnect Tax Online again after 24 and then 48 hours to receive your California acknowledgements.

Keep a signed copy of Form 8453-EO in your files for 4 years.

Do Not Mail:

Form 8453-EO

Franchise Tax Board, PO Box 942857, Sacramento CA 94257-0531

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

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 202024**2023**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

EIN or SSN

Girls on the Run of San Diego20-3588183

Name and title of officer or person subject to tax

Gabrielle Hennessy Treasurer**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	☒	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>450,930.</u>
2a Form 990-EZ check here	☐	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

Under penalties of perjury, I declare that ☒ 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 2023 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 Attolero, LLC to enter my PIN 63149 as my signature

ERO firm name

Enter five numbers, but
do not enter all zeros

on the tax year 2023 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 2023 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.

61978969849

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 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

Robert Bales

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)**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 7/01, 2023, and ending 6/30, 2024	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Girls on the Run of San Diego 8148 Ronson Road O San Diego, CA 92111
D Employer identification number 20-3588183	E Telephone number 619 816-6991
G Gross receipts \$ 450,930.	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	F Name and address of principal officer: Same As C Above
J Website: WWW.GOTRSD.ORG	H(c) Group exemption number
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other	L Year of formation: M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: GIRLS ON THE RUN OF SAN DIEGO INSPIRES GIRLS TO BE JOYFUL, HEALTHY AND CONFIDENT, USING A FUN EXPERIENCE-BASED CURRICULUM WHICH CREATIVELY INTEGRATES PHYSICAL ACTIVITY		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	8
	6 Total number of volunteers (estimate if necessary)	6	567
	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)	405,822.	379,843.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	114,261.	72,420.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	692.	-1,333.
	12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	520,775.	450,930.
	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)	342,493.	351,174.	
16a Professional fundraising fees (Part IX, column (A), line 11e)			
b Total fundraising expenses (Part IX, column (D), line 25)	71,699.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	265,292.	216,880.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	607,785.	568,054.	
19 Revenue less expenses. Subtract line 18 from line 12	-87,010.	-117,124.	
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)	316,247.	193,264.
	22 Net assets or fund balances. Subtract line 21 from line 20	11,575.	2,979.
		304,672.	190,285.

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 Gabrielle Hennessy		Date Treasurer	
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name Robert Bales	Preparer's signature Robert Bales	Date	Check ☐ if self-employed PTIN P02160108
	Firm's name Attolero, LLC	Firm's EIN 81-5169849		Phone no. 704-641-2949
	Firm's address 2105 Water Ridge Parkway, Suite 570 Charlotte, NC 28217			
	May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No			

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:GIRLS ON THE RUN OF SAN DIEGO INSPIRES GIRLS TO BE JOYFUL, HEALTHY AND CONFIDENT,
USING A FUN EXPERIENCE-BASED CURRICULUM WHICH CREATIVELY INTEGRATES PHYSICAL ACTIVITY**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 383,107. including grants of \$) (Revenue \$ 199,131.)Provides fall and spring programs using a social emotional learning curriculum that
creatively integrates running. Each program culminates with a celebratory 5K event
for all participants.**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses 383,107.

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>	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 noncash 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
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.	1a	4
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 8		
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. ☒**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 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.	1b 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
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. See Schedule O	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. See Schedule O	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.

Gabrielle Hennessy 8148 Ronson Road, Suite O San Diego CA 92111 619 816-6991

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	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Natasia de Silva Former Executive Director	40 0						X	95,631.	0.	0.
(2) Annya Bueno Vice President	3 0	X		X				0.	0.	0.
(3) Karen Parker Director	3 0	X						0.	0.	0.
(4) Sara Menuck Director	3 0	X						0.	0.	0.
(5) Gabrielle Hennessy Treasurer	3 0	X		X				0.	0.	0.
(6) Amanda Radochonski President	3 0	X		X				0.	0.	0.
(7) Caroline Sousa Secretary	3 0	X		X				0.	0.	0.
(8) Morgan Migliore Director	3 0	X						0.	0.	0.
(9) Carly Christopher Director	3 0	X						0.	0.	0.
(10) Katie Knott Director	3 0	X						0.	0.	0.
(11) Pamela Gutierrez Director	3 0	X						0.	0.	0.
(12) Amy DiFrancesco Director	3 0	X						0.	0.	0.
(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								95,631.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								95,631.	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		X
5		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.*

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.*

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	1,436.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	378,407.			
	g	Noncash contributions included in lines 1a-1f	1g				
	h Total. Add lines 1a-1f			379,843.			
	Program Service Revenue	Business Code					
2a		Program Revenue	900099	72,420.	72,420.		
b		Sponsorship Income	900099				
c							
d							
e							
f		All other program service revenue					
g Total. Add lines 2a-2f			72,420.				
Other Revenue	3		Investment income (including dividends, interest, and other similar amounts)		-1,333.	271.	-1,604.
	4		Income from investment of tax-exempt bond proceeds				
	5		Royalties				
	6a	Gross rents	(i) Real	(ii) Personal			
			6a				
			6b				
	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			
			7a				
			7b				
	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		
					8b		
b		Less: direct expenses					
c		Net income or (loss) from fundraising events					
9a	Gross income from gaming activities. See Part IV, line 19			9a			
				9b			
b		Less: direct expenses					
c		Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances			10a			
				10b			
b		Less: cost of goods sold					
c		Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code						
	11a						
	b						
	c						
	d	All other revenue					
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			450,930.	72,691.	0.	-1,604.	

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.				
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.	95,631.	66,942.	9,563.	19,126.
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.	219,559.	153,691.	21,956.	43,912.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	8,579.	2,846.	4,672.	1,061.
10 Payroll taxes.	27,405.	19,183.	2,741.	5,481.
11 Fees for services (nonemployees):				
a Management.				
b Legal.	15,013.		15,013.	
c Accounting.	4,093.		4,093.	
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.				
13 Office expenses.	4,729.	1,098.	3,631.	
14 Information technology.	1,492.		1,492.	
15 Royalties.				
16 Occupancy.	33,275.	9,982.	23,293.	
17 Travel.	5,809.	4,335.	1,474.	
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.	745.	373.	186.	186.
23 Insurance.	7,838.	7,015.	274.	549.
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 5K Expenses	66,066.	66,066.		
b Program Expense	38,679.	38,679.		
c Operational Expenses	21,774.	2,949.	17,716.	1,109.
d Bad Debts	9,390.		9,390.	
e All other expenses.	7,977.	9,948.	-2,246.	275.
25 Total functional expenses. Add lines 1 through 24e.	568,054.	383,107.	113,248.	71,699.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance 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	180,766.	1	163,567.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	130,104.	4	12,555.
	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	3,095.	9	2,797.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,764.		
	b Less: accumulated depreciation	10b 2,227.	10c	1,537.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	12,808.
	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)	316,247.	16	193,264.	
Liabilities	17 Accounts payable and accrued expenses	7,221.	17	2,968.
	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	4,354.	25	11.
	26 Total liabilities. Add lines 17 through 25	11,575.	26	2,979.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. ☒			
	27 Net assets without donor restrictions	304,672.	27	190,285.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. ☐			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	304,672.	32	190,285.
	33 Total liabilities and net assets/fund balances	316,247.	33	193,264.

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	450,930.
2	Total expenses (must equal Part IX, column (A), line 25).....	2	568,054.
3	Revenue less expenses. Subtract line 2 from line 1.....	3	-117,124.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)).....	4	304,672.
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	2,737.
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	190,285.

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
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.		
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?		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		

BAA

TEEA0112L 08/23/23

Form 990 (2023)

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.

2023**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 7/01, 2023, and ending 6/30, 2024	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Girls on the Run of San Diego 8148 Ronson Road O San Diego, CA 92111
D Employer identification number 20-3588183	E Telephone number 619 816-6991
F Name and address of principal officer: Same As C Above	G Gross receipts \$ 450,930.
H(a) Is this a group return for subordinates? ☐ Yes ☒ No	H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions.
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527	J Website: WWW.GOTRSD.ORG
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other	L Year of formation: M State of legal domicile: CA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>GIRLS ON THE RUN OF SAN DIEGO INSPIRES GIRLS TO BE JOYFUL, HEALTHY AND CONFIDENT, USING A FUN EXPERIENCE-BASED CURRICULUM WHICH CREATIVELY INTEGRATES PHYSICAL ACTIVITY</u>
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 11
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 11
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 8
	6 Total number of volunteers (estimate if necessary) 6 567
	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) 405,822. 379,843.
	9 Program service revenue (Part VIII, line 2g) 114,261. 72,420.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 692. -1,333.
	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) 520,775. 450,930.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)
Expenses	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) 342,493. 351,174.
	16a Professional fundraising fees (Part IX, column (A), line 11e)
	b Total fundraising expenses (Part IX, column (D), line 25) 71,699.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 265,292. 216,880.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 607,785. 568,054.
	19 Revenue less expenses. Subtract line 18 from line 12 -87,010. -117,124.
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 316,247. 193,264.
	21 Total liabilities (Part X, line 26) 11,575. 2,979.
	22 Net assets or fund balances. Subtract line 21 from line 20 304,672. 190,285.

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 Gabrielle Hennessy	Date Treasurer		
	Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name Robert Bales	Preparer's signature Robert Bales	Date	Check ☐ if self-employed PTIN P02160108
	Firm's name Attolero, LLC			
	Firm's address 2105 Water Ridge Parkway, Suite 570 Charlotte, NC 28217	Firm's EIN 81-5169849		
		Phone no. 704-641-2949		

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

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

GIRLS ON THE RUN OF SAN DIEGO INSPIRES GIRLS TO BE JOYFUL, HEALTHY AND CONFIDENT,
USING A FUN EXPERIENCE-BASED CURRICULUM WHICH CREATIVELY INTEGRATES PHYSICAL ACTIVITY

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 383,107. including grants of \$) (Revenue \$ 199,131.)

Provides fall and spring programs using a social emotional learning curriculum that
creatively integrates running. Each program culminates with a celebratory 5K event
for all participants.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses 383,107.

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 noncash 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
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.	1a	4
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 8		
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. ☒**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 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.	1b 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
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. See Schedule O	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. See Schedule O	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.

Gabrielle Hennessy 8148 Ronson Road, Suite O San Diego CA 92111 619 816-6991

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	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Natasia de Silva Former Executive Director	40 0						X	95,631.	0.	0.
(2) Annya Bueno Vice President	3 0	X		X				0.	0.	0.
(3) Karen Parker Director	3 0	X						0.	0.	0.
(4) Sara Menuck Director	3 0	X						0.	0.	0.
(5) Gabrielle Hennessy Treasurer	3 0	X		X				0.	0.	0.
(6) Amanda Radochonski President	3 0	X		X				0.	0.	0.
(7) Caroline Sousa Secretary	3 0	X		X				0.	0.	0.
(8) Morgan Migliore Director	3 0	X						0.	0.	0.
(9) Carly Christopher Director	3 0	X						0.	0.	0.
(10) Katie Knott Director	3 0	X						0.	0.	0.
(11) Pamela Gutierrez Director	3 0	X						0.	0.	0.
(12) Amy DiFrancesco Director	3 0	X						0.	0.	0.
(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								95,631.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								95,631.	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		X
5		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.*

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.*

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	1,436.			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	378,407.			
	g	Noncash contributions included in lines 1a-1f	1g				
	h Total. Add lines 1a-1f			379,843.			
Program Service Revenue	Business Code						
	2a	Program Revenue	900099	72,420.	72,420.		
	b	Sponsorship Income	900099				
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		72,420.			
Other Revenue	3		Investment income (including dividends, interest, and other similar amounts)		-1,333.	271.	-1,604.
	4		Income from investment of tax-exempt bond proceeds				
	5		Royalties				
	6a	Gross rents	(i) Real	(ii) Personal			
			6a				
			6b				
	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			
			7a				
			7b				
	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				
			8b				
b		Less: direct expenses					
c		Net income or (loss) from fundraising events					
9a	Gross income from gaming activities. See Part IV, line 19						
		9a					
		9b					
b		Less: direct expenses					
c		Net income or (loss) from gaming activities					
10a	Gross sales of inventory, less returns and allowances						
		10a					
		10b					
b		Less: cost of goods sold					
c		Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code						
	11a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
12		Total revenue. See instructions		450,930.	72,691.	0.	-1,604.

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.				
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.	95,631.	66,942.	9,563.	19,126.
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.	219,559.	153,691.	21,956.	43,912.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	8,579.	2,846.	4,672.	1,061.
10 Payroll taxes.	27,405.	19,183.	2,741.	5,481.
11 Fees for services (nonemployees):				
a Management.				
b Legal.	15,013.		15,013.	
c Accounting.	4,093.		4,093.	
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.				
13 Office expenses.	4,729.	1,098.	3,631.	
14 Information technology.	1,492.		1,492.	
15 Royalties.				
16 Occupancy.	33,275.	9,982.	23,293.	
17 Travel.	5,809.	4,335.	1,474.	
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.	745.	373.	186.	186.
23 Insurance.	7,838.	7,015.	274.	549.
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 5K Expenses	66,066.	66,066.		
b Program Expense	38,679.	38,679.		
c Operational Expenses	21,774.	2,949.	17,716.	1,109.
d Bad Debts	9,390.		9,390.	
e All other expenses.	7,977.	9,948.	-2,246.	275.
25 Total functional expenses. Add lines 1 through 24e.	568,054.	383,107.	113,248.	71,699.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance 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	180,766.	1	163,567.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	130,104.	4	12,555.
	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	3,095.	9	2,797.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,764.		
	b Less: accumulated depreciation	10b 2,227.	10c	1,537.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	12,808.
	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)	316,247.	16	193,264.	
Liabilities	17 Accounts payable and accrued expenses	7,221.	17	2,968.
	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	4,354.	25	11.
	26 Total liabilities. Add lines 17 through 25	11,575.	26	2,979.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. ☒			
	27 Net assets without donor restrictions	304,672.	27	190,285.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. ☐			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	304,672.	32	190,285.
	33 Total liabilities and net assets/fund balances	316,247.	33	193,264.

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	450,930.
2	Total expenses (must equal Part IX, column (A), line 25)	2	568,054.
3	Revenue less expenses. Subtract line 2 from line 1	3	-117,124.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	304,672.
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	2,737.
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	190,285.

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
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

Girls on the Run of San Diego

Employer identification number

20-3588183

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.")						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions).					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14.	15	%
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.")	228,822.	281,507.	419,125.	405,822.	379,843.	1,715,119.
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.	123,167.	35,734.	76,240.	114,261.	72,420.	421,822.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
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.	351,989.	317,241.	495,365.	520,083.	452,263.	2,136,941.
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.)						2,136,941.

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.	351,989.	317,241.	495,365.	520,083.	452,263.	2,136,941.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	15.	15.	43.	692.	271.	1,036.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	15.	15.	43.	692.	271.	1,036.
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.)	352,004.	317,256.	495,408.	520,775.	452,534.	2,137,977.
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	99.95 %
16 Public support percentage from 2022 Schedule A, Part III, line 15.	16	99.96 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	17	0.05 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17.	18	0.04 %

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.

- 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.

- 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	☐ 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		

BAA

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.)

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

Girls on the Run of San Diego

Employer identification number

20-3588183

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.")						
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions).					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14.	15	%
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.")	228,822.	281,507.	419,125.	405,822.	379,843.	1,715,119.
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.	123,167.	35,734.	76,240.	114,261.	72,420.	421,822.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
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.	351,989.	317,241.	495,365.	520,083.	452,263.	2,136,941.
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.)						2,136,941.

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.	351,989.	317,241.	495,365.	520,083.	452,263.	2,136,941.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	15.	15.	43.	692.	271.	1,036.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	15.	15.	43.	692.	271.	1,036.
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.)	352,004.	317,256.	495,408.	520,775.	452,534.	2,137,977.
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	99.95 %
16 Public support percentage from 2022 Schedule A, Part III, line 15.	16	99.96 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	17	0.05 %
18 Investment income percentage from 2022 Schedule A, Part III, line 17.	18	0.04 %

- 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.		
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	☐ 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		

BAA

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.)

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

Girls on the Run of San Diego

Employer identification number

20-3588183

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
Girls on the Run of San Diego	20-3588183

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Rite Aid 200 Newberry Commons Etters, PA 17319	\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	Clare Rose Foundation 5060 Shoreham Place Suite 350 San Diego, CA 92122	\$ 50,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	Beth Mattfolk 717 Nob Avenue Del Mar, CA 92014	\$ 7,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	Cushman Foundation 10620 Treena St San Diego, CA 92131	\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	Gamma Phi Beta Foundation 9155 E. Nichols Ave Centennial, CO 80112	\$ 11,355.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	Escondido Unified School District 2310 Aldergrove Ave Escondido, CA 92029	\$ 86,100.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
Girls on the Run of San Diego	20-3588183

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	Vangaurd Charitable Fund P.O. Box 9509 Warwick, RI 02889-9509	\$ 17,200.	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.)
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			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Girls on the Run of San Diego

Employer identification number

20-3588183

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 information once. See instructions.)..... \$ N/A
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
	N/A		
	(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 B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

Girls on the Run of San Diego

Employer identification number

20-3588183

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
Girls on the Run of San Diego	20-3588183

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Rite Aid 200 Newberry Commons Etters, PA 17319	\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	Clare Rose Foundation 5060 Shoreham Place Suite 350 San Diego, CA 92122	\$ 50,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	Beth Mattfolk 717 Nob Avenue Del Mar, CA 92014	\$ 7,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	Cushman Foundation 10620 Treena St San Diego, CA 92131	\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	Gamma Phi Beta Foundation 9155 E. Nichols Ave Centennial, CO 80112	\$ 11,355.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	Escondido Unified School District 2310 Aldergrove Ave Escondido, CA 92029	\$ 86,100.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

Girls on the Run of San Diego

20-3588183

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	Vanguard Charitable Fund P.O. Box 9509 Warwick, RI 02889-9509	\$ 17,200.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

Girls on the Run of San Diego

20-3588183

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	N/A		
		\$	
(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

Girls on the Run of San Diego

Employer identification number

20-3588183

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 information once. See instructions.)..... \$ N/A
 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
	N/A		
	(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

Name of the organization

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

2023

**Open to Public
Inspection**

Employer identification number

Girls on the Run of San Diego

20-3588183

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 on line 2a	2c
d Number of conservation easements included on line 2c 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other _____

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

c Beginning balance.

d Additions during the year.

e Distributions during the year.

f Ending balance.

	Amount
1c	
1d	
1e	
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 in 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? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

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

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.		1,400.	1,399.	1.
e Other.		2,364.	828.	1,536.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 1,537.

BAA

Schedule D (Form 990) 2023

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)		
(I)		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B)).....	12,808.	

Part VIII Investments – Program Related

N/A

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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B)).....		

Part IX Other Assets

N/A

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)	
(10)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B)).....	

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Sales Tax Payable	11.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).....	11.

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. ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return N/A

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
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		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

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

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

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.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2023

**Open to Public
Inspection**

Employer identification number

Girls on the Run of San Diego

20-3588183

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 on line 2a	2c
d Number of conservation easements included on line 2c 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

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

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other _____

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

c Beginning balance.

d Additions during the year.

e Distributions during the year.

f Ending balance.

	Amount
1c	
1d	
1e	
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 in 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.		1,400.	1,399.	1.
e Other.		2,364.	828.	1,536.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 1,537.

BAA

Schedule D (Form 990) 2023

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)		
(I)		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B)).....	12,808.	

Part VIII Investments – Program Related

N/A

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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B)).....		

Part IX Other Assets

N/A

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)	
(10)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B)).....	

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Sales Tax Payable	11.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).....	11.

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. ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return N/A

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

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

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

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.

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

2023

**Open to Public
Inspection**

Name of the organization

Girls on the Run of San Diego

Employer identification number

20-3588183

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.

☐ First-class or charter travel

☐ Housing allowance or residence for personal use

☐ Travel for companions

☐ Payments for business use of personal residence

☐ Tax indemnification and gross-up payments

☐ Health or social club dues or initiation fees

☐ Discretionary spending account

☐ Personal services (such as maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

1b

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

2

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☐ Compensation committee

☐ Written employment contract

☐ Independent compensation consultant

☐ Compensation survey or study

☐ Form 990 of other organizations

☐ Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

4a

X

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

4b

X

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

4c

X

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

5a

X

b Any related organization?

5b

X

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

6a

X

b Any related organization?

6b

X

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

7

X

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?

8

X

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)?

9

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

Schedule J (Form 990) 2023

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation				(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation			
1	Natasia de Silva Former Executive Director	(i) 95,631.	(ii) 0.	(iii) 0.	0.	0.	95,631.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
2		(i)						
		(ii)						
3		(i)						
		(ii)						
4		(i)						
		(ii)						
5		(i)						
		(ii)						
6		(i)						
		(ii)						
7		(i)						
		(ii)						
8		(i)						
		(ii)						
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

Part III Supplemental Information

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

**SCHEDULE 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

2023

**Open to Public
Inspection**

Name of the organization

Girls on the Run of San Diego

Employer identification number

20-3588183

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.

☐ First-class or charter travel

☐ Housing allowance or residence for personal use

☐ Travel for companions

☐ Payments for business use of personal residence

☐ Tax indemnification and gross-up payments

☐ Health or social club dues or initiation fees

☐ Discretionary spending account

☐ Personal services (such as maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

1b

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

2

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☐ Compensation committee

☐ Written employment contract

☐ Independent compensation consultant

☐ Compensation survey or study

☐ Form 990 of other organizations

☐ Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

4a

X

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

4b

X

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

4c

X

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

5a

X

b Any related organization?

5b

X

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

6a

X

b Any related organization?

6b

X

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

7

X

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?

8

X

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)?

9

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

Schedule J (Form 990) 2023

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation				(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation			
1	Natasia de Silva Former Executive Director	(i) 95,631.	(ii) 0.	(iii) 0.	0.	0.	95,631.	0.
		(ii) 0.	0.	0.	0.	0.	0.	0.
2		(i)						
		(ii)						
3		(i)						
		(ii)						
4		(i)						
		(ii)						
5		(i)						
		(ii)						
6		(i)						
		(ii)						
7		(i)						
		(ii)						
8		(i)						
		(ii)						
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

Part III Supplemental Information

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

SCHEDULE 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**

Girls on the Run of San Diego

Employer identification number

20-3588183

Form 990, Part VI, Line 11b - Form 990 Review Process

A DRAFT OF THE FORM 990 IS REVIEWED BY THE GOVERNING BOARD TO PROVIDE ANY
CORRECTIONS OR ADDITIONS BEFORE BEING FINALIZED

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

THE ORGANIZATION'S BYLAWS REQUIRE THE REVIEW OF POTENTIAL CONFLICTS OF INTEREST ON A
TRANSACTION SPECIFIC BASIS. THIS IS NO SECTION OF THE BYLAWS THAT REQUIRE REGULAR,
CONSISTENT MONITORING.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees

CHANGES IN COMPENSATION FOR ALL KEY EMPLOYEES ARE DISCUSSED AMONG THE EXECUTIVE
COMMITTEE AND RESULTING RECOMMENDATIONS ARE SUBMITTED TO FULL BOARD FOR APPROVAL.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

No other documents available to the public.

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**

Girls on the Run of San Diego

Employer identification number

20-3588183

Form 990, Part VI, Line 11b - Form 990 Review Process

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Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees

CHANGES IN COMPENSATION FOR ALL KEY EMPLOYEES ARE DISCUSSED AMONG THE EXECUTIVE
COMMITTEE AND RESULTING RECOMMENDATIONS ARE SUBMITTED TO FULL BOARD FOR APPROVAL.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

No other documents available to the public.

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

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

FORM

2023**8453-EO**

Exempt Organization name

Identifying number

GIRLS ON THE RUN OF SAN DIEGO

20-3588183

Part I Electronic Return Information (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5).....	1	450,930.
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14).....	2	450,930.
3	Total expenses and disbursements (Form 199, line 9).....	3	568,054.
4	Tax due (Form 109, line 23).....	4	
5	Overpayment (Form 109, line 24).....	5	

Part II Settle Your Account Electronically for Taxable Year 2023

- 6 ☐ Direct Deposit of refund (Form 109 only.)
- 7 ☐ Electronic funds withdrawal 7a Amount _____ 7b Withdrawal date (mm/dd/yyyy) _____

Part III Schedule of Estimated Tax Payments for Taxable Year 2024 (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

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

- 10 Routing number _____
- 11 Account number _____ 12 Type of account: ☐ Checking ☐ Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

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 2023 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 tax liability, the exempt organization will remain liable for the tax 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 or the date when the refund was sent.

Sign Here

Signature of officer

Date

TREASURER

Title

Part VI 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, 2023 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

▶ ROBERT BALES

Date

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

ERO's PTIN

P02160108

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

▶ ATTOLERO, LLC

2105 WATER RIDGE PARKWAY, SUITE 570

CHARLOTTE

Firm's FEIN

81-5169849

NC

ZIP code 28217

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

Paid Preparer Must Sign

Paid preparer's signature

▶

Date

Check if self-employed ☐

Paid preparer's PTIN

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

▶

Firm's FEIN

ZIP code

FTB 8453-EO 2023

2023

California Exempt Organization
Annual Information Return

199

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) 7/01/2023, and ending (mm/dd/yyyy) 6/30/2024.

Corporation/Organization name

GIRLS ON THE RUN OF SAN DIEGO

Additional information. See instructions.

California corporation number

3557329

FEIN

20-3588183

Street address (suite or room)

8148 RONSON ROAD #O

PMB no.

City

SAN DIEGO

State

CA

ZIP code

92111

Foreign country name

Foreign province/state/county

Foreign postal code

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

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

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	71,087.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received. SEE SCH. B.	3	379,843.
	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	450,930.
	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	450,930.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	568,054.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	-117,124.
Payments	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.			
	Signature of officer	Title TREASURER	Date	Telephone 619 816-6991
Paid Preparer's Use Only	Preparer's signature	ROBERT BALES	Date	Check if self-employed ☐
	Firm's name (or yours, if self-employed) and address	ATTOLERO, LLC 2105 WATER RIDGE PARKWAY, SUITE 570 CHARLOTTE, NC 28217		
				Firm's FEIN P02160108
				Telephone 81-5169849 704-641-2949
May the FTB discuss this return with the preparer shown above? See instructions. ☒ Yes ☐ No				

CAC1112L 01/02/24

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	71,087.
Expenses and Disbursements	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	71,087.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	•	9	
	10	Disbursements to or for members.	•	10	
	11	Compensation of officers, directors, and trustees. Attach schedule.	•	11	95,631.
	12	Other salaries and wages.	•	12	219,559.
	13	Interest	•	13	
	14	Taxes	•	14	27,405.
	15	Rents	•	15	33,275.
	16	Depreciation and depletion (See instructions)	•	16	745.
	17	Other expenses and disbursements. Attach schedule. SEE STATEMENT 2	•	17	191,439.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	568,054.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		180,766.	•	163,567.
2	Net accounts receivable		130,104.	•	12,555.
3	Net notes receivable			•	
4	Inventories			•	
5	Federal and state government obligations			•	
6	Investments in other bonds			•	
7	Investments in stock			•	12,808.
8	Mortgage loans			•	
9	Other investments. Attach schedule.			•	
10 a	Depreciable assets.	3,764.		3,764.	
b	Less accumulated depreciation.	1,482.	2,282.	2,227.	1,537.
11	Land			•	
12	Other assets. Attach schedule. STM 3		3,095.	•	2,797.
13	Total assets		316,247.		193,264.
Liabilities and net worth					
14	Accounts payable		7,221.	•	2,968.
15	Contributions, gifts, or grants payable			•	
16	Bonds and notes payable			•	
17	Mortgages payable			•	
18	Other liabilities. Attach schedule. STM 4		4,354.		11.
19	Capital stock or principal fund		304,672.	•	190,285.
20	Paid-in or capital surplus. Attach reconciliation.			•	
21	Retained earnings or income fund			•	
22	Total liabilities and net worth		316,247.		193,264.

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	•	-117,124.	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.		-117,124.
5	Expenses recorded on books this year not deducted in this return. Attach schedule	•					
6	Total. Add line 1 through line 5.		-117,124.				

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

California Copy
Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

Girls on the Run of San Diego

Employer identification number

20-3588183

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
Girls on the Run of San Diego	20-3588183

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Rite Aid 200 Newberry Commons Etters, PA 17319	\$ 10,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	Clare Rose Foundation 5060 Shoreham Place Suite 350 San Diego, CA 92122	\$ 50,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	Beth Mattfolk 717 Nob Avenue Del Mar, CA 92014	\$ 7,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	Cushman Foundation 10620 Treena St San Diego, CA 92131	\$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	Gamma Phi Beta Foundation 9155 E. Nichols Ave Centennial, CO 80112	\$ 11,355.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6	Escondido Unified School District 2310 Aldergrove Ave Escondido, CA 92029	\$ 86,100.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

Girls on the Run of San Diego

20-3588183

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	Vanguard Charitable Fund P.O. Box 9509 Warwick, RI 02889-9509	\$ 17,200.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

Girls on the Run of San Diego

20-3588183

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	N/A		
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Girls on the Run of San Diego

Employer identification number

20-3588183

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 information once. See instructions.)..... \$ N/A
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
	N/A		
	(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

2023**Corporation Depreciation and Amortization****3885**Attach to Form 100 or Form 100W. **FORM 199**

Corporation name

California corporation number

GIRLS ON THE RUN OF SAN DIEGO**3557329****Part I Election To Expense Certain Property Under IRC Section 179**

1	Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2	Total cost of IRC Section 179 property placed in service.....	2	
3	Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property (elected IRC Section 179 cost).....	7	
8	Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from prior taxable years.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12	IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2024. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	COMPUTER	7/31/2020	1,400.	911.	S/L	3	272.	
	FURNITURE & FIX	9/27/2022	2,364.		S/L	5	473.	
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....					15	745.	

Part III Summary

16	Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17	Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18	Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20	Total. Add the amounts in column (g).....						20
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

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

Other Investment Income.....	\$	-1,333.
Program Service Revenue.....		72,420.
Total	\$	<u>71,087.</u>

Statement 2
Form 199, Part II, Line 17
Other Expenses

5K Expenses.....	\$	66,066.
Accounting Fees.....		4,093.
Bad Debts.....		9,390.
Information Technology.....		1,492.
Insurance.....		7,838.
Legal Fees.....		15,013.
Merchandise Purchases.....		1,508.
Miscellaneous Expenses.....		1,000.
Office Expenses.....		4,729.
Operational Expenses.....		21,774.
Other Employee Benefit.....		8,579.
Other Meals & Entertainment.....		582.
Other Professional Fees.....		3,191.
Postage and Shipping.....		213.
Printing and Publications.....		1,208.
Program Expense.....		38,679.
Special Event Expense.....		275.
Travel.....		5,809.
Total	\$	<u>191,439.</u>

Statement 3
Form 199, Schedule L, Line 12
Other Assets

Prepaid Expenses and Deferred Charges.....		2,797.
Total	\$	<u>2,797.</u>

Statement 4
Form 199, Schedule L, Line 18
Other Liabilities

Sales Tax Payable.....		11.
Total	\$	<u>11.</u>

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470STREET ADDRESS:
1300 I Street
Sacramento, CA 95814WEBSITE ADDRESS:
www.oag.ca.gov/charities

(For Registry Use Only)

**ANNUAL REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA****Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310**

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1. IRS extensions will be honored.

GIRLS ON THE RUN OF SAN DIEGO

Name of Organization

List all DBAs and names the organization uses or has used

8148 RONSON ROAD O

Address (Number and Street)

SAN DIEGO, CA 92111

City or Town, State, and ZIP Code

619 816-6991

Telephone Number

GABRIELLE@GOTRSD.ORG

Email Address

Check if:

☐ Change of address☐ Amended report☐ Organization requests email notificationsState Charity Registration Number **129701**Corporation or Organization No. **3557329**Federal Employer ID No. **20-3588183****ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice**

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A – ACTIVITIESFor your most recent full accounting period (beginning 7/01/23 ending 6/30/24) list:

Total Revenue \$

(including noncash contributions)

450,930.

Noncash Contributions \$

0.

Total Assets \$

193,264.Program Expenses \$ 0.Total Expenses \$ 568,054.**PART B – STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT****Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.**

	Yes	No
1 During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest?	☐	☒
2 During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?	☐	☒
3 During this reporting period, were any organization funds used to pay any penalty, fine or judgment?	☐	☒
4 During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used?	☐	☒
5 During this reporting period, did the organization receive any governmental funding?	☐	☒
6 During this reporting period, did the organization hold a raffle for charitable purposes?	☐	☒
7 Does the organization conduct a vehicle donation program?	☐	☒
8 Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	☐	☒
9 At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?	☐	☒

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.**GABRIELLE HENNESSY****TREASURER**

Signature of Authorized Agent

Printed Name

Title

Date

6/30/24

2023 Federal Book Depreciation Schedule

Page 1

Girls on the Run of San Diego

20-3588183

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Furniture and Fixtures																
2	Furniture & Fixtures	9/27/22		2,364							2,364		S/L HY	5	.20000	473
	Total Furniture and Fixtures			2,364		0	0	0	0	0	2,364	0				473
Machinery and Equipment																
1	Computer	7/31/20		1,400							1,400	911	S/L HY	3	.16670	272
	Total Machinery and Equipment			1,400		0	0	0	0	0	1,400	911				272
	Total Depreciation			3,764		0	0	0	0	0	3,764	911				745
	Grand Total Depreciation			3,764		0	0	0	0	0	3,764	911				745

Answer for year end audit question:

As the organizational budget falls below the threshold of requiring an audit we have never had an audit.

Title	OMG Youth Sports	10/26/2024
	by Jonathan Owens in San Marcos Community Foundation	id. 48637116
	on behalf of Omg Youth Sports	
	jonathanowenscloud@gmail.com	

Original Submission	10/26/2024
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Score	n/a
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General Project Information

Please enter your organization's name and project name.	OMG Youth Sports
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Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
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Project Name	Health Matters
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Project Start Date	6/2/2025
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Project End Date	12/26/2025
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Date by Which Funds Will Be Expended:	12/1/2025
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Total Number of People Served by this Project	200.0
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Total Number of People Served by this Project in San Marcos Only	25.0
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Grant Amount Requested	10000.0
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Organization Details

Organization Name	OMG Youth Sports
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Organization Street Address	819 n. Crescent Hts
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Organization City	Los Angeles
Organization State	CA
Organization Zip Code	90046
Organization Website	www.omgsportsla.com
Organization's EIN	84-3019475 200 Omg Youth Sports 90b0f8ed-c4ee-40b3-9f29-57d741d1243c 819 N Crescent Heights Blvd Los Angeles CA 90046 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2024-10-15T00:00:00 2024-10-28T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2024-10-15T00:00:00 2022 03
Contact Information	
Contact First Name	Jonathan
Contact Last Name	Owens
Contact Title	Executive Director
Contact Phone	+13233148593
Contact Email	jonathanowenscloud@gmail.com
Project Details	

Briefly describe your request for funds.	OMG Youth Sports is seeking \$10,000 from the San Marcos Community Foundation to expand our Health Matters and Power of Movement programs to the San Marcos community, bringing accessible, inclusive health and wellness initiatives to underserved children, including those with disabilities such as IDD, Autism, and ADHD. Health Matters, a 12-week program, focuses on nutrition, fitness, and overall wellness to foster healthy lifestyles among at-risk youth. Meanwhile, the Power of Movement program offers tailored mentorship and skill-building exercises to support children in developing essential life skills, independence, and social interaction abilities. Both programs aim to create lasting impact by nurturing physical, mental, and emotional health, promoting self-sufficiency, and providing safe spaces for children to thrive. Funding from the San Marcos Community Foundation will enable us to offer these critical programs free of charge to low-income families, ensuring that financial barriers do not prevent children from accessing quality health and wellness resources.
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Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	OMG Youth Sports seeks to expand our programming to the San Marcos community to provide underserved youth with accessible, enriching opportunities that foster physical health, teamwork, and personal growth. Our inclusive programs, such as the Power of Movement and Health Matters initiatives, support children of all abilities, including those with disabilities like Autism and ADHD, by offering specialized mentorship and skill-building activities. Additionally, our Immersion Camps introduce youth to hands-on learning in areas like science, culture, and the arts, helping them build skills for future success. We anticipate serving approximately 200 youth annually in San Marcos, with at least 60% coming from low-income or at-risk environments. By creating a supportive space where children can explore, achieve, and build lasting connections, we aim to have a positive impact on both individual participants and the broader community.
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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.	OMGYS partners with local organizations to provide inclusive programs. We seek future collaborations in San Marcos, like the Boys & Girls Club, to expand opportunities for underserved youth.
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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.

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.

OMG Youth Sports was established with a clear mission: to inspire and empower children from underserved and at-risk communities, providing accessible, inclusive opportunities for physical activity, educational enrichment, and personal development. By focusing on equity and inclusion, we seek to remove financial, physical, and social barriers that often limit children's access to programs that foster teamwork, leadership, and confidence.

Mission and Strategic Objectives

Our mission centers around three core pillars: *Inspire, Achieve, and Explore*. These tenets are embedded in all OMG Youth Sports and Adventure Club initiatives. Our objectives align with our mission to foster resilience, develop critical life skills, and encourage exploration in our youth participants. Specific strategic goals include:

1. **Accessibility:** Expanding our reach into underserved communities, especially low-income areas and those with children at risk, by offering financial aid, scholarships, and installment plans to ensure no child is excluded from our programs due to cost. For example, 75% of participants rely on financial assistance to participate in our activities.
2. **Inclusivity for Children with Special Needs:** We tailor programs, such as our Power of Movement camp and Health Matters initiative, for children with disabilities, including Autism, ADHD, and other developmental challenges. These programs prioritize mentorship, skill-building, and social development, promoting independence and self-sufficiency. Our Sensory Play Camp and tailored Power of Movement program for children with autism and IDD are designed to provide these participants with the same enriching experiences in a supportive environment.
3. **Educational and Experiential Growth:** Through our Immersion Camps, we expose children to cultural, scientific, and historical experiences that foster curiosity and broaden their perspectives. Our "Latin Culture and Art in LA" Immersion Camp, for example, offers hands-on learning experiences about Latin culture, art, and history.

These programs provide more than just an educational experience; they help children build empathy, appreciation, and understanding of diverse cultures.

Impact on the Community

Over the years, OMG Youth Sports and Adventure Club has made significant strides in making positive changes within our communities. More than 50% of our participants come from at-risk backgrounds, and we serve a broad array of underserved populations, helping children gain life skills and confidence that are transferable to future employment and personal growth. We've been privileged to impact hundreds of lives, often reaching children who would otherwise lack access to structured, constructive programs in their neighborhoods.

Through partnerships with local parks, recreation centers, and community organizations, we have brought programs such as our Power of Movement Camp to Los Angeles County's low-income areas. We've also expanded our outreach to special needs children, ensuring that each program accommodates their unique requirements. Our team of specially trained coaches and guides offers 1-on-1 instruction when necessary, enabling children with disabilities to actively participate, learn new skills, and engage in social interaction.

Milestone Achievements

1. **Expanding Access to Underserved Communities:** Since our founding in 2017, we have continuously expanded our reach across Los Angeles County, impacting communities with limited resources. In addition to this, we are actively seeking funding to bring our programs to Riverside County, Valencia, and Eureka, California, ensuring children in more remote regions can benefit from our programs.
2. **Program Development for Special Needs:** Our Power of Movement program for children with autism, ADHD, and other disabilities was a significant milestone. Recently, we received grant support from USA Lacrosse to introduce the sport to young children in underserved communities, creating an inclusive environment for all.
3. **Launch of Immersion Camps:** Programs like the Young Scientists Immersion Camp, which culminates in a field trip to the California Science Center, and our upcoming Latin Culture and Art Camp have allowed us to bring unique, meaningful experiences to children. These camps foster curiosity, creativity, and practical skills in a fun, engaging environment.
4. **New Partnerships and Grants:** This year, we have successfully secured various grants to fund and expand our programs. We received support from USA Lacrosse, the Dwight Stewart Youth Fund, the Regional Access Project Foundation, and others, which has enabled us to expand programming, invest in equipment, and cover transportation costs for field trips, making our programs more accessible.

Testimonials

Testimonials from our community speak to the impact of OMG Youth Sports and Adventure Club. One parent, Maria Lopez, shares: “My son has autism, and finding programs where he feels welcomed is difficult. The OMG Power of Movement Camp has given him a place where he’s understood and can make friends, gain confidence, and be himself. The staff is incredibly patient and supportive. I can’t thank them enough for creating a safe, nurturing space.”

Another testimonial comes from Carlos Ramirez, a former participant and now a high school volunteer with OMG Youth Sports: “OMG taught me more than just basketball skills; it taught me teamwork, leadership, and respect. I learned how to manage my emotions and work with others. Now, I’m giving back by volunteering to help younger kids in the program.”

Future Goals

Looking forward, OMG Youth Sports and Adventure Club is committed to deepening its impact. We have established partnerships and are actively pursuing additional grants to fund operational support and expand to other regions, including San Diego, Las Vegas, and Portland. Our plans to launch a custom web application in partnership with the Gadfly Project will enhance our program accessibility and registration process, making it easier for parents to enroll their children.

We’re also expanding our Health Matters program, a 12-week initiative focused on physical and mental health, and seeking funding to make this program accessible to communities across California and beyond. Our Sensory Play Camp, specifically tailored for children with sensory processing challenges, represents another step in our dedication to inclusivity.

Conclusion

Through dedication, innovative programming, and an unwavering commitment to inclusivity, OMG Youth Sports and Adventure Club has grown from a small community initiative into a vital resource for children and families across Los Angeles County. Our programs not only provide children with a space to develop physical skills and confidence, but they also open doors to new experiences, personal growth, and lasting friendships.

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

Please upload the annual operating budget for your organization.

[2024_Operating_Budget.pdf](#)

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

[Profit_and_Loss_Form_2023.pdf](#)

Please attach the first two pages of your Federal 990.

[20230IRS_efile_990.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 30000.0

Is this a Challenge or Matching Grant? No

Could this be a Challenge or Matching Grant? Yes

Additional Funding

[SMCF Budget Worksheet 2.xlsx](#)

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?

Our budget combines grants, program fees, fundraising, and merchandise sales. If we don't receive full funding, we'll scale back but continue with essential programming.

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

Item	Cost	Notes (optional)
<i>Program Staff</i>	<i>12,000.00</i>	
Facility Rental	6,000.00	
Program Supplies	3,500.00	
Marketing/ Outreach	1,500.00	
Transportation	2,500.00	
Participant incentives	1,500.00	
Post Evaluation	1,000.00	
Insurance	2,000.00	
Total budget for this PROJECT:	30,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Google	20,000.00	
Additional Funding Source 2	Nordstrom	3,000.00	
Additional Funding Source 3	Lawrence Foundation	5,000.00	
Additional Funding Source 4	Dreyfus Foundation	10,000.00	
Additional Funding Source 5	Mauna Foundation	10,000.00	
Additional Funding Source 6	Field Family Fund	5,000.00	
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

OMG YOUTH SPORTS AND ADVENTURE

INSPIRE . ACHIEVE . EXPLORE .

Operating Budget for OMG Youth Sports

Total Budget: \$135,000

Category	Amount
1. Personnel Costs	\$60,000
- Program Directors & Coordinators	\$35,000
- Coaches & Trainers	\$15,000
- Mentorship Program Staff	\$10,000
2. Program Activities & Equipment	\$30,000
- Sports Equipment (Basketballs, soccer balls, uniforms)	\$12,000
- Adventure Club Field Trip Supplies	\$6,000
- Facility Rentals & Maintenance	\$10,000
3. Scholarships & Financial Aid	\$20,000
- Participant Scholarships (for low-income families)	\$20,000
4. Administrative Costs	\$15,000
- Office Supplies & Materials	\$4,000
- Marketing & Outreach	\$5,000
- Insurance	\$6,000
5. Transportation	\$5,000
- Transportation for Field Trips & Games	\$5,000
6. Contingency Fund	\$5,000
- Emergency Fund	\$5,000

OMG YOUTH SPORTS AND ADVENTURE

I N S P I R E . A C H I E V E . E X P L O R E .

Budget Breakdown Summary:

- **Personnel Costs:** \$60,000
Includes salaries for program directors, coordinators, and coaches who manage day-to-day operations and offer mentorship to participants.
- **Program Activities & Equipment:** \$30,000
Covers the cost of sports equipment, supplies for the Adventure Club, and facility rentals to host programs.
- **Scholarships & Financial Aid:** \$20,000
Provides financial aid to children from low-income families, ensuring equitable access to our programs.
- **Administrative Costs:** \$15,000
Includes office supplies, marketing efforts to promote the programs, and insurance coverage for participants and staff.
- **Transportation:** \$5,000
Covers transportation costs for field trips and transporting children to games and events.
- **Contingency Fund:** \$5,000
A reserve for unexpected expenses or emergencies that may arise during the year.

This budget supports the ongoing operations of OMG Youth Sports and Adventure Club, allowing us to provide high-quality, inclusive programming to children from underserved communities. The focus on scholarships ensures that financial barriers are minimized, while funds for equipment, transportation, and staffing allow us to offer a comprehensive experience that fosters physical, emotional, and social development for all participants.

OMG Youth Sports

Profit and Loss Statement

For the period January 01, 2023 to December 31, 2023

Income

- Services: \$8,517.00

Total income: \$8,517.00

Expenses

- Advertising/Marketing: \$2,314.00
- Equipment Rental/Lease: \$1,400.00
- Office Supplies: \$3,334.00
- Rent - Office/Storage Space, Etc.: \$920.00
- Travel/Entertainment: \$1,398.00
- Utilities: \$5,256.00
- Vehicle: \$7,444.00
- Other: \$200.00

Total expenses: \$22,266.00

Net loss: \$-13,749.00

Omg Youth Sports

EIN: 84-3019475 | Los Angeles, California, United States

Form 990-N (e-Postcard)

Organizations who have filed a 990-N (e-Postcard) annual electronic notice. Most small organizations that receive less than \$50,000 fall into this category.

Tax Year 2023 Form 990-N (e-Postcard)

Tax Period: 2023 (01/01/2023-12/31/2023)	Mailing Address: 819 North Crescent Heights Los Angeles, CA 90046 United States	Gross receipts not greater than: \$50,000
EIN: 84-3019475		Organization has terminated: No
Organization Name (Doing Business as): OMG YOUTH SPORTS	Principal Officer's Name and Address: Jonathan Owens 819 North Crescent Heights Los Angeles, CA 90046 United States	Website URL:

Tax Year 2022 Form 990-N (e-Postcard)



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, Tiffany Zapico, the Executive Director at Operation HOPE-North County, approve to submit an application to the San Marcos Community Foundation Endowment Fund. Thank you for this opportunity to apply for funding.

With gratitude,

Tiffany "Esperanza" Zapico
Executive Director

www.operationhopeshelter.org

859 E Vista Way, Vista, CA 92084 • (760) 536-3880

Operation HOPE-North County is a 501(c)3 non-profit organization, FEIN #57-1214920

Title	Operation HOPE-North County's Steps to Independence	12/19/2024
	by Adrianna Furtado in San Marcos Community Foundation	id. 49141041
	on behalf of Operation Hope North County Inc	
	afurtado@operationhopeshelter.org	

Original Submission

12/19/2024

Score	n/a
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	2150
Total Number of People Served by this Project in San Marcos Only	645
Grant Amount Requested	10000
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://www.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 2024-12-09T00:00:00 2024-12-16T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2024-12-09T00:00:00 2006 03
Contact Information	
Contact First Name	Esperanza
Contact Last Name	Zapico
Contact Title	Executive Director
Contact Phone	+19736998314
Contact Email	ezapico@operationhopeshelter.org
Project Details	

Briefly describe your request for funds.

Operation HOPE-North County is requesting \$10,000 to fund a portion of the costs for the Steps to Independence program. 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 150 individuals (25 households) through shelter services;
- Provide 90-120 day shelter stays and comprehensive basic needs support per family or single female;
- Conduct 190 skill-building classes (approximately 4 classes each week). The focus is on 4 core modules (parenting skills, financial literacy, job readiness, and trauma recovery);
- Provide over 4,000 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 restorative circle sessions- safe space for children to share thoughts, feelings, and concerns- promotes social and emotional health;
- Offer food and basic needs resources (clothing, baby items, etc.) to at least 150 families, graduates or vulnerable community members in need monthly- 2,000 individuals/650 households.

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 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. 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 150 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, including a food pantry and clothing/need items boutique. Through these added services, we serve an additional 2,000 individuals annually.

Operation HOPE-North County anticipates serving 45 San Marcos residents through our shelter and case management services for this project. We currently do not specifically track the residency of those we serve through our food and clothing item distributions. Still, we undoubtedly serve many more San Marcos residents through these added services, and we estimate that we serve about 30% or 600 people annually.

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, funding for Steps to Independence was received. 66% of shelter clients graduated and transitioned to stable housing or continued care. 12 San Marcos residents were served in the shelter.

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 many 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 and be 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 expanding 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 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.
- 2016, the shelter transitioned from a four-month winter shelter to a year-round program. This expansion allowed a greater number 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 enhanced 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 \$ 8,000, 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.

[Media_Clips.pdf](#)

Please upload the annual operating budget for your organization.

[OHNC_FY2425_Org_Budget.pdf](#)

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

[FY22-23_OHNC_Audit.pdf](#)

Please attach the first two pages of your Federal 990.

[FY22-23_OHNC_990-_First_Two_Pages.pdf](#)

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

[Authorization_of_Application_OHNC.pdf](#)

Funding

Budget Worksheet

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

Project Budget Total 944999

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 operated for over two decades, maximizing our resources and diversifying 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)
<i>Salaries</i>	\$ 617,034.00	
Payroll Taxes	\$ 50,523.00	
Workers Comp Insurance	\$ 20,250.00	
Employee Benefits	\$ 14,850.00	
Resident Costs	\$ 21,542.00	
Meal Costs	\$ 91,250.00	
Alumni Costs	\$ 10,100.00	
Utilities	\$ 51,000.00	
Fire/D&O/Liability Insurance	\$ 19,250.00	
Building Maintenance	\$ 12,000.00	
Facility Services/Plumbing	\$ 16,800.00	
Landscaping	\$ 8,400.00	
Consultant Services	\$ 12,000.00	
Total budget for this PROJECT:	\$ 944,999.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Stop the Hate	\$ 150,000.00	C
Additional Funding Source 2	Genentech	\$ 5,000.00	C
Additional Funding Source 3	Banner Bank	\$ 1,000.00	C
Additional Funding Source 4	Nordson Corporation Foundation	\$ 10,000.00	C
Additional Funding Source 5	Kaiser Permanente	\$ 30,000.00	C
Additional Funding Source 6	Samuel and Henry Fox Foundation	\$ 2,000.00	C
Additional Funding Source 7	Jack in the Box Foundation	\$ 10,000.00	P
Additional Funding Source 8	Issa Family Foundation	\$ 10,000.00	P
Additional Funding Source 9	The Country Friends	\$ 20,000.00	P
Additional Funding Source 10	Fema Emergency Food and Shelter Program	\$ 25,000.00	P

				
Organizational Budget				
Revenue				
Business Organizations				\$115,000.00
Campaigns and Events				\$150,000.00
Churches/civic groups				\$26,000.00
Government				\$350,000.00
Individual Donors				\$383,500.00
Foundations/Grants				\$300,000.00
In Kind Donations				\$150,000.00
Total Support				\$1,474,500.00
Expenditures				
Salary/Hourly Pay				\$809,761.00
Payroll Tax Expenses				\$81,961.00
Workers Comp Insurance				\$27,000.00
Staff Development				\$12,000.00
Employee Benefits				\$19,800.00
Total Personnel				\$951,022.00
Program Supplies				\$198,142.00
Total Program Expenses				\$198,142.00
Fundraising and Development				\$59,800.00
Total Fundraising				\$59,800.00
Office Rent				\$24,000.00
Fire/D&O/Liability Insurance				\$19,250.00
Building Maintenance				\$12,000.00
Facility Services/Plumbing				\$16,800.00
Landscaping				\$8,400.00
Utilities				\$51,000.00
Total Occupancy				\$131,450.00
Office Expenses				\$12,000.00
IT/Computer				\$15,000.00
Total Office Expense				\$27,000.00

Grant Writer	\$24,000.00
Professional Fees	\$76,250.00
Memberships	\$5,000.00
Total Fees	\$105,250.00
Total Expenses	\$1,472,360.00
Revenue over Expenses	\$2,340.00

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**2022**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 2022 calendar year, or tax year beginning 7/01, 2022, and ending 6/30, 2023**B** Check if applicable:

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

C
OPERATION HOPE
NORTH COUNTY, INCORPORATED
859 EAST VISTA WAY
VISTA, CA 92084**D** Employer identification number

57-1214920

E Telephone number

760-536-3880

G Gross receipts \$ 980,197.**F** Name and address of principal officer: Mick Bostwick
Same As C Above**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: 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: To provide a safe environment for both homeless families with children and single women to support rebuilding lives and regaining hope.		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5	Total number of individuals employed in calendar year 2022 (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	25.
	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)	872,531.	916,555.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	21.	25.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-67,042.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	872,552.	849,538.
	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)	571,825.	735,299.
16a		Professional fundraising fees (Part IX, column (A), line 11e)		
b		Total fundraising expenses (Part IX, column (D), line 25)		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	225,995.	182,478.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	797,820.	917,777.
19		Revenue less expenses. Subtract line 18 from line 12	74,732.	-68,239.
Net Assets or Fund Balances		20	Total assets (Part X, line 16)	Beginning of Current Year
	21	Total liabilities (Part X, line 26)	2,003,139.	1,828,973.
	22	Net assets or fund balances. Subtract line 21 from line 20	585,191.	479,264.
			1,417,948.	1,349,709.

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		
	Mick Bostwick	Treasurer		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed
	Charles Beck, CPA	Charles Beck, CPA	8/23/24	PTIN P00525396
	Firm's name	BECK AND COMPANY CPA'S INC.		
	Firm's address	701 Palomar Airport Road, Suite 300		
	Carlsbad, CA 92011	Firm's EIN 20-2711526		
			Phone no. 760-295-2251	

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission: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 \$ 631,803. including grants of \$) (Revenue \$)During the 2022-2023 shelter season Operation Hope-North County fed, housed and case managed a total of 169 unique individuals. Volunteers contributed a total of 4300 hours of service toward the program. For the year ending June 30, 2023 housing placements were found for 56 % of the clients entering the program and another 10% of clients left the shelter for other programs in the homelessness continuum of care due to pervasive challenges requiring long-term support.1) Number of adults and children served- 109 children and 60 adults2) Number of volunteers people & hours utilized 65 volunteers and 4300 hours**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 631,803.

OPERATION HOPE - NORTH COUNTY, INCORPORATED

Audit Management Representation Letter

October 10, 2024

To: Beck and Company, CPAs, Inc.
701 Palomar Airport Road, #300
Fax 760-295-2273 Email: chuck@beck-cpa.com

This representation letter is provided in connection with your Audit of the financial statements of OPERATION HOPE - NORTH COUNTY, INCORPORATED, which comprise the balance sheet as of June 30, 2023, and the related statements of revenues, expenses, and changes in fund balance, and cash flows for the period then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 10, 2024, the following representations made to you during your Audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the Audit engagement letter including our responsibility for the preparation and fair presentation of the financial statements.
- We acknowledge we are responsible for identifying different revenue streams, including controls that pertain to revenue transactions, and any changes to the revenue streams as a result of FASB ASC 606 (Revenue Recognition applicability) or new performance obligations. Based on our interpretation, regular operating and replacement fund assessments to members are recorded when due.
- The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the Audit date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- Material concentrations have been properly disclosed in accordance with U.S. GAAP.
- Guarantees, whether written or oral, under which the Corporation is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

OPERATION HOPE - NORTH COUNTY, INCORPORATED

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the Audit.
 - Unrestricted access to persons within the Corporation from whom you determined it necessary to obtain Audit evidence.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the Corporation and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the Corporation's financial statements communicated by employees, former employees, regulators, or others.
- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We will disclose to you any subsequent events to the date of your report that may have a material effect on the financials upon which you reported. We realize such a subsequent event(s) may cause you to have to revise, withdraw, or otherwise change your report. We recognize there could be additional costs we would have to pay you if such a situation should arise.
- We have disclosed to you the identity of the Corporation's related parties and all the related party relationships and transactions of which we are aware.
- The Corporation has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- The Corporation's allocation of expenses against non-taxable and taxable income conforms with IRS rules, which require that the allocation be made "on a reasonable basis". We have adequately documented such allocation: IF APPLICABLE.

In regard to the non-attest services performed by you as listed here [tax return preparation, preparation of the GAAP financial statements and footnotes, Allowance for Doubtful Accounts, proposed adjusting journal entries (AJE's), Accruals: (IF ANY)] we have:

- Assumed all management responsibilities.
- Overseen the services by designating an individual who possesses suitable skill, knowledge, and/or experience.
- Evaluated the adequacy and results of the services performed.
- Accepted responsibility for the results of the services.

OPERATION HOPE - NORTH COUNTY, INCORPORATED

Signature: Mick BostwickTitle: Treasurer

**OPERATION HOPE - NORTH COUNTY, INCORPORATED
AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2023**

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BECK and COMPANY, CPAs

INDEPENDENT AUDITOR'S REPORT OPERATION HOPE - NORTH COUNTY, INCORPORATED AUDITED FINANCIAL STATEMENTS JUNE 30, 2023

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, 2023, 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, 2023, 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, 2022, financial statements, and we expressed an unmodified opinion on those financial statements in our report dated May 31, 2023. 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.

October 11, 2024

OPERATION HOPE - NORTH COUNTY, INCORPORATED
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023
(With Comparative Totals for 06/30/22)

	2023			2022
	Without Donor Restrictions	With Donor Restrictions	Total	Comparative Total
ASSETS:				
Cash	\$ 575,509	\$ 7,500	\$ 583,009	\$ 723,940
Prepaid Expenses	-	-	-	2,000
Fixed Assets	1,223,517	-	1,223,517	1,212,780
Accumulated Depreciation	(441,453)	-	(441,453)	(397,481)
Land	463,900	-	463,900	463,900
TOTAL ASSETS	\$ 1,821,473	\$ 7,500	\$ 1,828,973	\$ 2,005,139
LIABILITIES:				
Accounts Payable	\$ 30,234	\$ -	\$ 30,234	\$ 28,654
Loans Payable (Footnote 7)	425,000	-	425,000	525,000
Payroll and related liabilities	16,530	-	16,530	33,537
Deferred Income	-	7,500	7,500	-
TOTAL LIABILITIES	\$ 471,764	\$ 7,500	\$ 479,264	\$ 587,191
NET ASSETS				
Without Donor Restrictions	1,349,709	-	1,349,709	1,416,110
With Donor Restrictions	-	-	-	1,838
TOTAL NET ASSETS	\$ 1,349,709	\$ -	\$ 1,349,709	\$ 1,417,948
TOTAL LIABILITIES AND NET ASSETS	\$ 1,821,473	\$ 7,500	\$ 1,828,973	\$ 2,005,139

OPERATION HOPE - NORTH COUNTY, INCORPORATED
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 06/30/22)

	2023			2022
	Without Donor Restrictions	With Donor Restrictions	Total	Comparative Total
<u>SUPPORT AND REVENUES</u>				
Revenues and Support:				
Business and Foundations	\$ 220,479	\$ -	\$ 220,479	\$ 179,641
Campaigns and Solicitations	63,617	-	63,617	10,519
Community Contributions	329,355	-	329,355	291,285
Government Funding	360,164	-	360,164	385,594
Support Expenses Program	1,325	-	1,325	-
Miscellaneous Support	5,232	-	5,232	5,492
Investment Income	25	-	25	21
TOTAL SUPPORT AND REVENUES	980,197	-	980,197	872,552
Net Revenue and Support with restrictions	-	-	-	-
Net Assets released from restrictions	<u>1,838</u>	<u>(1,838)</u>	<u>-</u>	<u>-</u>
TOTAL SUPPORT AND REVENUES, NET	982,035	(1,838)	980,197	872,552
<u>EXPENSES</u>				
Program Expenses	631,803	-	631,803	554,806
Management Expenses	285,974	-	285,974	95,145
Development and Fundraising Expenses	<u>130,659</u>	<u>-</u>	<u>130,659</u>	<u>147,869</u>
Total Expenses	<u>1,048,436</u>	<u>-</u>	<u>1,048,436</u>	<u>797,820</u>
INCREASE (DECREASE) IN NET ASSETS	(66,401)	(1,838)	(68,239)	74,732
NET ASSETS, BEGINNING OF YEAR	1,416,110	1,838	1,417,948	1,343,216
NET ASSETS, END OF YEAR	<u><u>\$ 1,349,709</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,349,709</u></u>	<u><u>\$ 1,417,948</u></u>

OPERATION HOPE - NORTH COUNTY, INCORPORATED
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023

	<u>Program</u>	<u>Management</u>	<u>Fundraising</u>	<u>Total</u>
<u>EXPENSES CATEGORY:</u>				
Accounting	\$ -	\$ 29,968	\$ -	\$ 29,968
Apricot CRM	3,669	-	-	3,669
Client Emergency Fund	570	-	-	570
Covid Supplies	64	-	-	64
Development Expenses	48	541	-	589
Donor Snap	-	-	900	900
Education misc. expense	10	-	-	10
Employee Expenses	3,765	2,843	1,419	8,027
Fees & Permits	510	25	142	677
Fundraising Event Expense	-	-	17,497	17,497
General Shelter Supplies	2,535	300	-	2,835
Independent Program Expense	1,440	433	-	1,873
Independent Program_Education	510	-	-	510
Insurance Deductible	-	5,000	-	5,000
Insurance Expense	-	16,448	-	16,448
IT/Computer Related Expense	885	6,239	375	7,499
Maintenance	9,143	178	1,142	10,463
Marketing & Advertising	13,764	1,167	1,224	16,155
Meal Program	600	71	-	671
Memberships	-	735	1,770	2,505
Merchant Fees	-	-	3,273	3,273
Non recurring expenses	-	32,500	-	32,500
Office expenses.	6,163	2,442	123	8,728
Other employee benefits	8,890	22,065	3,657	34,612
Other expenses balance	713	2,485	-	3,198
Other	6,524	3,540	-	10,064
Payroll taxes	47,662	6,927	6,201	60,790
Rent Expense	-	24,000	-	24,000
Resident Expenses	1,899	-	-	1,899
Salaries and wages	486,040	79,548	74,309	639,897
Shelter Utilities	20,506	-	-	20,506
Stabilize Program Expense	379	-	-	379
Stewardship expenses	1,370	-	18,627	19,997
Task Force on Homelessness	185	1,110	-	1,295
Utilities	12,818	3,437	-	16,255
Volunteer Program Expenses	1,141	-	-	1,141
Depreciation, depletion, and amortization	-	43,972	-	43,972
Total	\$ 631,803	\$ 285,974	\$ 130,659	\$ 1,048,436

See accompanying notes to financial statements

OPERATION HOPE - NORTH COUNTY, INCORPORATED
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023
(With Comparative Totals for 06/30/22)

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (Decrease) in Net Assets	\$ (68,239)	\$ 74,731
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities by operating activities:		
Adjustment in Accumulated Depreciation	43,972	43,371
(Increase) decrease in:		
Prepaid Expenses	2,000	(2,000)
Other Assets	-	1,146
Increase (decrease) in:		
Accounts Payable	1,580	11,747
Other Liabilities	(17,007)	(92,154)
Deferred Income	7,500	-
	<u>(30,194)</u>	<u>36,841</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of assets	<u>(10,737)</u>	<u>(6,512)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan activity	<u>(100,000)</u>	<u>-</u>
Sub Total	<u>(140,931)</u>	<u>30,329</u>
NET INCREASE (DECREASE) IN CASH	<u>(140,931)</u>	<u>30,330</u>
CASH AT BEGINNING OF YEAR	<u>723,940</u>	<u>693,610</u>
CASH AT END OF YEAR	<u><u>\$ 583,009</u></u>	<u><u>\$ 723,940</u></u>
Reconciliation to Statement of Financial Position:		
Cash	\$ 575,509	\$ 693,610
Restricted cash	7,500	30,330
Cash and restricted cash at end of year	<u><u>\$ 583,009</u></u>	<u><u>\$ 723,940</u></u>

See accompanying notes to financial statements

OPERATION HOPE - NORTH COUNTY, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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 a year-round shelter for homeless families in the Vista California area utilizing its owned facility. 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, 2023, there is \$7,500 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, 2023

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, 2023, there is \$7,500 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, 2023

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, 2023, 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, 2022, 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, 2023, 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, 2023, the total net assets with donor restrictions is \$7,500. 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, 2023.

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, 2023.

OPERATION HOPE - NORTH COUNTY, INCORPORATED
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

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. During the year ended JUNE 30, 2023, 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 2022-2023 shelter season Operation HOPE-Vista fed, housed and case managed a total of 169 unique individuals. Volunteers contributed a total of 4300 hours of service toward the program. For the year ending June 30, 2023, housing placements were found for 56 % of the clients entering the program and another 10% of clients left the shelter for other programs in the homelessness continuum of care due to pervasive challenges requiring long-term support.



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>

LINK IN VISTA CHAMBER OF COMMERCE (page 32):

<https://www.vistachamber.org/magazine-winter-2024/>



WORKSHOPS[®]
FOR WARRIORS

2970 Main Street
San Diego, CA 92113
Phone 619.550.1620
Fax 619.550.1621

December 3, 2024

San Marcos Community Foundation
Carol Gendel, President
1 Civic Center Drive
San Marcos CA, 92069

Carol Gendel,

Workshops for Warriors, founded in 2008, is a 501c(3) nonprofit school that provides compressed hands-on advanced manufacturing training, accredited STEM educational programs, and opportunities to earn third-party nationally recognized credentials to enable veterans, transitioning service members, and other students to be successfully trained and placed in their chosen advanced manufacturing career field.

We are grateful for the opportunity to apply for a grant with the San Marcos Community Foundation to support increased recruitment in North County, Camp Pendleton and in the city of San Marcos.

Please accept this letter was our organizations support for the submission of this grant. I am also an authorized officer approved to sign letters of this nature.

Let me know if you have any questions.

A handwritten signature in black ink, appearing to read "Rachel Luis y Prado", with a long horizontal flourish extending to the right.

Rachel Luis y Prado
COO
r@wfw.org

Title	Workshops for Warriors - Advanced Manufacturing Training for Veterans from North County	12/10/2024
	by Lauren Welch in San Marcos Community Foundation on behalf of Workshops for Warriors Inc lauren@wfw.org	id. 49048494

Original Submission

12/10/2024

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

General Project Information	
Please enter your organization's name and project name.	Workshops for Warriors - Advanced Manufacturing Training for Veterans from North County
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
Project Name	Advanced Manufacturing Training for Veterans from North County
Project Start Date	7/1/2025
Project End Date	6/30/2026
Date by Which Funds Will Be Expended:	7/31/2026
Total Number of People Served by this Project	200
Total Number of People Served by this Project in San Marcos Only	20
Grant Amount Requested	10000
Organization Details	

Organization Name	Workshops for Warriors
Organization Street Address	2970 Main Street
Organization City	San Diego
Organization State	CA
Organization Zip Code	92113
Organization Website	Workshops for Warriors
Organization's EIN	26-1721255 200 Workshops for Warriors ab649d82-bb6b-4153-b22c-f37b331f798d 2970 Main St San Diego CA 92113 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2024-11-11T00:00:00 2024-12-09T00:00:00 501(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) 2024-11-11T00:00:00 2008 08
Contact Information	
Contact First Name	Lauren
Contact Last Name	Welch
Contact Title	Partnership Director
Contact Phone	+17202524959
Contact Email	lauren@wfw.org
Project Details	

Briefly describe your request for funds.	California has more veteran residents than any other state in the nation with 270,000 having served active duty after September 11, 2001. Most reside in southern California with 31% residing in Los Angeles and San Diego. Given the strong military presence in San Diego, most of our program participants are in San Diego but the geographic reach of services extends throughout Southern California and graduates move all over the nation. Currently, 62% of Workshops for Warriors' alumni are residing and working in California. This funding would help support increased outreach and recruitment of veterans living in San Marcos through recruitment and enrollment activities. As needed, we could also use funds to provide supportive and wrap around services to veterans who enroll and live in San Marcos to include housing support, emergency food, shelter or clothing needs or other supports that decrease barriers and make them more likely to succeed and complete the program.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	We are able to serve 200 veterans at a time in our Barrio Logan (San Diego) facility. Of the current 200 veterans in the program in the calendar year 2024, 6 of those veterans live in San Marcos. We know there is a good amount of veterans and transitioning military living in San Marcos, that might have or are transitioning from Camp Pendleton into civilian life. We anticipate with this funding and increased recruiting and enrollment time spent in the San Marcos area, we can increase to serving 20 veterans who live in San Marcos. This will also set up sustainable opportunities for us to continue working in San Marcos long after the grant and funding has been completed.
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 currently partner with three San Marcos employers, to place veterans in after they complete our program: Control Air, Medical Biomechanics Inc. and C & H Machine and EDM 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.

n/a

Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.

The mission of Workshops for Warriors is to provide quality hands-on training, STEM educational programs, and opportunities to earn third-party nationally recognized credentials to enable veterans, transitioning service members, and other students to be successfully trained and placed in their chosen advanced manufacturing career.

Founded in 2008, Workshops for Warriors is a 501(c)(3) nonprofit school committed to helping U.S. military members and low-income veterans successfully transition into civilian life. Headquartered in San Diego, California, the organization's Advanced Manufacturing Training for Young Veterans provides advanced manufacturing education and job placement assistance to transitioning military, low-income veterans, and wounded warriors. Since its inception, 1,207 veterans have graduated into high paying, in-demand jobs in the advanced manufacturing industry in California and across the United States.

Approximately 200,000 military personnel transition from service each year. Thousands of these transitioning military members are unable to translate their military experience into civilian employment and face unemployment, underemployment, and the challenges of low income and poverty. Approximately 35% say they had trouble paying bills after leaving the military, and 28% say they received unemployment compensation. One-in-five report struggles with alcohol or substance abuse. In addition to veterans struggling to find suitable employment, the advanced manufacturing industry is experiencing a severe labor shortage— a vital industry to the U.S. economy. Over the next decade, 4 million manufacturing jobs will be needed to keep pace with the growing sector.

To address the need and meet our goals, Workshops for Warriors will complete the following objectives in 2025:

- Enroll 190 veterans in CNC machining or welding courses
- 640 hours of machining or 640 hours of welding education provided for each student
- Provide 75 hours of employment education and job placement assistance (25 hours per semester)

- Facilitate 24 hours of industry education (12 workshops) and host 3 career fairs with 21 industry partners attending
- Coordinate 3 graduation ceremonies with 300 friends, family, supporters and other stakeholders in attendance

The most important accomplishment is the measurable results and success of its Advanced Manufacturing Training for Veterans. Since 2008, 1,207 veterans, transitioning service members, and wounded warriors have graduated and are now employed with major American manufacturers such as SpaceX, Ford, Reliance Steel & Aluminum Co., and Siemens. Graduates are employed in advanced manufacturing earning livable salaries ranging from \$40,000 to \$75,000 per year and are serving in roles to strengthen the US economy.

Other notable awards include:

- 2021 Best Job Programs for Veterans, Military.com
- San Diego Chamber of Commerce 2016 Veterans Honor Roll for commitment to hiring veterans and military spouses
- SolidWorks named Workshops for Warriors a West Coast Center of Excellence for excellence in Computer Aided Design and engineering in 2015
- 2015 Excellence in Welding Award, American Welding Society
- 2015 San Diego Social Venture Partners, Best Nonprofit Serving the Military
- 2014 City of San Diego Breaking Away Award of Excellence for outstanding service to the community.

Success Story

Veterans like Jeremy are successfully transitioning from the military and securing good jobs with career potential after graduating from Workshops for Warriors. Jeremy grew up in Vicksburg, Mississippi. He came from a military family, so while in high school, he decided to join the Navy after graduation. Stationed in Sasebo, Japan, Jeremy continued to pursue his passion for cooking as a culinary specialist. He was then stationed on the USS Germantown (LSD-42), and in 2018 he was shipped out to San Diego.

"I served for four years, and the transition into civilian life was a rough start for me when I got out of the military. I thought I had a plan, but that plan fell through faster than I could have imagined," said Jeremy. He tried to find another career and struggled to determine what he could do. He was always interested in welding but didn't know where to start. He met a Workshops for Warriors recruiter and learned about the welding program, and immediately signed up.

Jeremy loved that the welding program was so hands-on. "It's a huge difference between learning something on a screen and actually doing it," said Jeremy. He excelled at the Workshops for Warriors welding program and, towards the end of the semester, attended the Workshops for Warriors' career fair, where he met with many advanced manufacturing companies looking to hire graduates. "Chromalloy called me for an interview a few days later, they offered me a job, and the rest is history,"

said Jeremy. “With Workshops for Warriors under my belt and a job right after graduation, I see myself going far in welding and having a lifelong career,” continued Jeremy.

Workshops for Warriors gave Jeremy a second chance – an opportunity to learn valuable skills that changed his path and allowed him to achieve the American dream.

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

Please upload the annual operating budget for your organization.

[2024_Workshops_for_Warriors_Organization_Budget.pdf](#)

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

[Workshops_for_Warriors_2023_Audit_FS_-_Final.pdf](#)

Please attach the first two pages of your Federal 990.

[2023_990_-_First_two_pages.pdf](#)

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

[20241204_San_Marcos_Community_Foundation_Signed_Letter_by_COO.pdf](#)

Funding

Budget Worksheet

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

Project Budget Total 33000

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?

This funding would support Camp Pendleton and North County specific recruitment activities. Without the full budget we will still be able to run our program with adjustments.

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

Item	Cost	Notes (optional)
Recruitment: activities, events, booths etc.	\$ 5,000.00	staff time, costs for events or booths
Supportive, Wrap Around supports	\$ 5,000.00	emergency food, shelter, clothes or other needs for those recruited from the City of San Marcos
Camp Pendleton specific funding (pending)	\$ 23,000.00	
Total budget for this PROJECT:	\$ 10,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Oceanside Community Foundation	\$ 23,000.00	pending
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			



Workshops for Warriors
Organization Budget
January - December 2024

Income

Tuition & Fees	3,689,497.00
Government Funding	40,000.00

Grants

Corporate Grants	700,000.00
Foundation Grants	2,100,000.00

Total Grants **2,800,000.00**

Corporate Donation	500,000.00
Individual Donation	500,000.00
Events Revenue	550,000.00
Misc Income	3,286,000.00

Total Income **\$ 11,365,497.00**

Expense

Depreciation & Amortization	698,403.00
Accounting (and Audit)	85,000.00
Contracted Services	44,000.00

Direct Program Services

Accreditation Expense	54,640.00
Classroom & Lab Expense	399,714.00
Dues & Memberships	53,333.35
Facilities	2,082,687.80
Graduation Expenses	9,000.00
Instruction	2,706,303.18
Program Services Support	1,536,914.36
Student Support Services	461,000.00
Student Recruitment	300,000.00
Telephone, Computers & Internet	98,000.00
Uniforms	21,960.00

Total Direct Program Services **7,723,552.69**

Events	175,000.00
Human Resources	137,000.00
Insurance	67,611.00
Interest	12,800.00
Legal	16,000.00
Licensing & Permits	5,000.00
Marketing	120,000.00
Meals & Entertainment	12,000.00
Office	200,002.67
Administrative Payroll & Taxes	1,924,292.86
Property Taxes	78,000.00
Travel	27,999.79
Vehicle Expenses	92,954.00

Total Expenses **2,868,660.32**

Other Income	326,000.00
--------------	------------

Total Organization Expenses **11,093,616.01**

MAIL TO:
Registry of Charities and Fundraisers
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

WEBSITE ADDRESS:
www.cag.ca.gov/charities

**ANNUAL REGISTRATION RENEWAL FEE REPORT
TO ATTORNEY GENERAL OF CALIFORNIA**
Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310

Failure to submit this report annually no later than four months and fifteen days after the end of the organization's accounting period may result in the loss of tax exemption and the assessment of a minimum tax of \$800, plus interest, and/or fines or filing penalties. Revenue & Taxation Code section 23703; Government Code section 12586.1; IRS extensions will be honored.

WORKSHOPS FOR WARRIORS, INC.

Name of Organization

List all DBAs and names the organization uses or has used

2970 MAIN STREET

Address (Number and Street)

SAN DIEGO, CA 92113

City or Town, State, and ZIP Code

619-550-1620

Telephone Number

E-mail Address

Check if:

- ☐ Change of address
☐ Amended report
☐ Organization requests email notifications

State Charity Registration Number **0199817**

Corporation or Organization No. **3037812**

Federal Employer ID No. **26-1721255**

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice

Total Revenue	Fee	Total Revenue	Fee	Total Revenue	Fee
Less than \$50,000	\$25	Between \$250,001 and \$1 million	\$100	Between \$20,000,001 and \$100 million	\$800
Between \$50,000 and \$100,000	\$50	Between \$1,000,001 and \$5 million	\$200	Between \$100,000,001 and \$500 million	\$1,000
Between \$100,001 and \$250,000	\$75	Between \$5,000,001 and \$20 million	\$400	Greater than \$500 million	\$1,200

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01/01/2023 ending 12/31/2023) list:

Total Revenue (including noncash contributions) \$ 7,585,974 Noncash Contributions \$ 655,074 Total Assets \$ 22,600,714
Program Expenses \$ 10,417,510 Total Expenses \$ 11,561,815

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

	Yes	No
1. During this reporting period, were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof, either directly or with an entity in which any such officer, director or trustee had any financial interest? SEE STATEMENT 4	X	
2. During this reporting period, was there any theft, embezzlement, diversion or misuse of the organization's charitable property or funds?		X
3. During this reporting period, were any organization funds used to pay any penalty, fine or judgment?		X
4. During this reporting period, were the services of a commercial fundraiser, fundraising counsel for charitable purposes, or commercial coventurer used? SEE STATEMENT 5	X	
5. During this reporting period, did the organization receive any governmental funding? SEE STATEMENT 6	X	
6. During this reporting period, did the organization hold a raffle for charitable purposes?		X
7. Does the organization conduct a vehicle donation program?		X
8. Did the organization conduct an independent audit and prepare audited financial statements in accordance with generally accepted accounting principles for this reporting period?	X	
9. At the end of this reporting period, did the organization hold restricted net assets, while reporting negative unrestricted net assets?		X

I declare under penalty of perjury that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the content is true, correct and complete, and I am authorized to sign.

Signature of Authorized Agent

HERNAN LUIS Y PRADO

Printed Name

CEO

Title

20241115

Date

CA RRF-1

EXPLANATION OF FINANCIAL TRANSACTIONS
PART B, LINE 1

STATEMENT 4

SEE STATEMENT.



Reports of Independent Auditors and Financial Statements with
Supplementary Information

Workshops for Warriors, Inc.

December 31, 2023 and 2022



MOSSADAMS

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Report of Independent Auditors

The Board of Directors
Workshops for Warriors, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Workshops for Warriors, Inc., which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Workshops for Warriors, Inc., as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Workshops for Warriors, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Workshops for Warriors, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Workshops for Warriors, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Workshops for Warriors, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial responsibility ratios are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial responsibility ratios are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2024, on our consideration of Workshops for Warriors, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Workshops for Warriors, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Workshops for Warriors, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Moss Adams LLP".

San Diego, California

June 7, 2024

Financial Statements

Workshops for Warriors, Inc.
Statements of Financial Position
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 7,631,190	\$ 12,545,938
Accounts receivable	19,026	43,430
Grants and contributions receivable, net	135,000	520,000
Due from related party	-	8,814
Prepays	<u>161,333</u>	<u>146,962</u>
Total current assets	<u>7,946,549</u>	<u>13,265,144</u>
GRANTS AND CONTRIBUTIONS RECEIVABLE, net	71,233	77,533
PROPERTY AND EQUIPMENT, net	6,693,544	5,051,264
SECURITY DEPOSITS	163,000	103,000
RIGHT-OF-USE ASSETS - OPERATING LEASES	6,969,370	4,646,192
RIGHT-OF-USE ASSETS - FINANCE LEASES	<u>757,018</u>	<u>938,267</u>
Total assets	<u><u>\$ 22,600,714</u></u>	<u><u>\$ 24,081,400</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 815,551	\$ 434,332
Operating leases, current portion	955,580	692,646
Finance leases, current portion	215,646	208,130
Notes payable, current portion	<u>88,797</u>	<u>86,227</u>
Total current liabilities	<u>2,075,574</u>	<u>1,421,335</u>
OPERATING LEASES, net of current portion	6,135,366	4,024,200
FINANCE LEASES, net of current portion	543,617	724,353
NOTES PAYABLE, net of current portion	<u>1,937,040</u>	<u>2,026,554</u>
Total liabilities	<u>10,691,597</u>	<u>8,196,442</u>
NET ASSETS		
Net assets without donor restrictions	5,933,466	10,779,232
Net assets with donor restrictions	<u>5,975,651</u>	<u>5,105,726</u>
Total net assets	<u>11,909,117</u>	<u>15,884,958</u>
Total liabilities and net assets	<u><u>\$ 22,600,714</u></u>	<u><u>\$ 24,081,400</u></u>

See accompanying notes.

Workshops for Warriors, Inc.
Statements of Activities and Changes in Net Assets
Year Ended December 31, 2023

	2023		
	Without Donor Restrictions	With Donor Restrictions	Total
OPERATING REVENUES, SUPPORT, AND OTHER INCOME			
Grants and contributions	\$ 1,447,482	\$ 819,500	\$ 2,266,982
Tuition income	772,611	-	772,611
Event revenue	341,802	-	341,802
Donated goods and services	655,074	-	655,074
Rental income	20,472	-	20,472
	3,237,441	819,500	4,056,941
NET ASSETS RELEASED FROM RESTRICTION	591,575	(591,575)	-
Total revenues	3,829,016	227,925	4,056,941
OPERATING EXPENSES			
Program services	8,429,703	-	8,429,703
Management and general	749,264	-	749,264
Development	494,851	-	494,851
	9,673,818	-	9,673,818
CHANGE IN NET ASSETS FROM OPERATIONS	(5,844,802)	227,925	(5,616,877)
NON-OPERATING			
Capital contributions	-	1,272,000	1,272,000
Releases from restriction	630,000	(630,000)	-
Interest income	355,363	-	355,363
Other income	13,673	-	13,673
CHANGE IN NET ASSETS FROM NON-OPERATING ACTIVITIES	999,036	642,000	1,641,036
CHANGE IN NET ASSETS	(4,845,766)	869,925	(3,975,841)
NET ASSETS, beginning of year	10,779,232	5,105,726	15,884,958
NET ASSETS, end of year	\$ 5,933,466	\$ 5,975,651	\$ 11,909,117

See accompanying notes.

Workshops for Warriors, Inc.
Statements of Activities and Changes in Net Assets
Year Ended December 31, 2022

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
OPERATING REVENUES, SUPPORT, AND OTHER INCOME			
Grants and contributions	\$ 9,904,891	\$ 1,044,500	\$ 10,949,391
Tuition income	833,624	-	833,624
Event revenue	499,271	-	499,271
Donated goods and services	229,177	-	229,177
Rental income	18,475	-	18,475
	11,485,438	1,044,500	12,529,938
NET ASSETS RELEASED FROM RESTRICTION	590,258	(590,258)	-
Total revenues	12,075,696	454,242	12,529,938
OPERATING EXPENSES			
Program services	6,142,811	-	6,142,811
Management and general	718,048	-	718,048
Development	326,724	-	326,724
	7,187,583	-	7,187,583
CHANGE IN NET ASSETS FROM OPERATIONS	4,888,113	454,242	5,342,355
NON-OPERATING			
Capital contributions	-	4,620,000	4,620,000
Capital contributions – releases from restriction	86,349	(86,349)	-
Interest income	38,480	-	38,480
Other income	13,400	-	13,400
CHANGE IN NET ASSETS FROM NON-OPERATING ACTIVITIES	138,229	4,533,651	4,671,880
CHANGE IN NET ASSETS	5,026,342	4,987,893	10,014,235
NET ASSETS, beginning of year	5,752,890	117,833	5,870,723
NET ASSETS, end of year	\$ 10,779,232	\$ 5,105,726	\$ 15,884,958

See accompanying notes.

Workshops for Warriors, Inc.
Statements of Functional Expenses
Year Ended December 31, 2023

	2023				
	Supporting Services				Total
	Program Services	Management and General	Development	Total Supporting Services	
Salaries and wages	\$ 2,621,623	\$ 314,445	\$ 199,912	\$ 514,357	\$ 3,135,980
Instructor training	1,135,244	-	-	-	1,135,244
Lease expense	687,525	111,922	-	111,922	799,447
Repairs and maintenance	622,652	32,771	-	32,771	655,423
Depreciation	455,665	50,629	-	50,629	506,294
Classroom and lab maintenance	371,386	-	-	-	371,386
Student stipends, housing, and meals	355,794	-	-	-	355,794
Office expenses	263,759	29,989	16,307	46,296	310,055
Recruitment	270,080	-	-	-	270,080
Payroll taxes	211,902	25,979	16,467	42,446	254,348
Amortization	194,147	21,572	-	21,572	215,719
Professional fees	155,217	17,328	21,710	39,038	194,255
In- kind expenses	186,091	-	-	-	186,091
Insurance	147,794	23,504	14,628	38,132	185,926
Event expenses	-	-	181,321	181,321	181,321
Human resources	134,186	21,338	5,329	26,667	160,853
Utilities	114,307	28,576	-	28,576	142,883
Equipment and vehicle expenses	88,819	25,518	5,498	31,016	119,835
Marketing	69,170	14,034	17,042	31,076	100,246
Employee benefits	77,072	5,016	7,227	12,243	89,315
Taxes, licenses, and fees	78,717	5,214	799	6,013	84,730
Interest expense	79,269	-	-	-	79,269
Dues and membership	43,247	5,406	5,406	10,812	54,059
Accreditation expenses	39,721	-	-	-	39,721
Uniforms	24,180	-	-	-	24,180
Meals and entertainment	2,136	16,023	3,205	19,228	21,364
	<u>\$ 8,429,703</u>	<u>\$ 749,264</u>	<u>\$ 494,851</u>	<u>\$ 1,244,115</u>	<u>\$ 9,673,818</u>

See accompanying notes.

Workshops for Warriors, Inc.
Statements of Functional Expenses
Year Ended December 31, 2022

	2022				
	Supporting Services				Total
	Program Services	Management and General	Development	Total Supporting Services	
Salaries and wages	\$ 2,218,501	\$ 257,393	\$ 118,353	\$ 375,746	\$ 2,594,247
Lease expense	609,534	155,160	-	155,160	764,694
Repairs and maintenance	501,604	55,293	3,106	58,399	560,003
Instructor training	515,439	-	-	-	515,439
Depreciation	397,309	16,555	-	16,555	413,864
Professional fees	193,911	54,429	46,821	101,250	295,161
Classroom and lab maintenance	259,571	108	-	108	259,679
In-kind expenses	229,177	-	-	-	229,177
Payroll taxes	174,980	20,068	9,254	29,322	204,302
Student stipends, housing, and meals	170,042	-	-	-	170,042
Office expenses	130,865	17,526	10,077	27,603	158,468
Amortization	147,138	6,131	-	6,131	153,269
Insurance	128,850	12,595	6,648	19,243	148,093
Utilities	95,617	25,360	-	25,360	120,977
Event expenses	-	-	105,992	105,992	105,992
Human resources	40,311	60,465	3,359	63,824	104,135
Taxes, licenses, and fees	65,947	3,991	1,373	5,364	71,311
Equipment and vehicle expenses	57,026	3,843	3,397	7,240	64,266
Recruitment	51,893	-	-	-	51,893
Employee benefits	39,735	4,981	2,097	7,078	46,813
Dues and membership	27,477	4,212	7,432	11,644	39,121
Marketing	24,655	4,980	7,492	12,472	37,127
Accreditation expenses	21,879	10,666	-	10,666	32,545
Interest expense	23,847	738	-	738	24,585
Uniforms	14,370	73	-	73	14,443
Meals and entertainment	3,133	3,481	1,323	4,804	7,937
	<u>\$ 6,142,811</u>	<u>\$ 718,048</u>	<u>\$ 326,724</u>	<u>\$ 1,044,772</u>	<u>\$ 7,187,583</u>

See accompanying notes.

Workshops for Warriors, Inc.
Statements of Cash Flows
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (3,975,841)	\$ 10,014,235
Adjustments to reconcile change in net assets to cash provided by operating activities		
Amortization	254,348	153,269
Non-cash lease costs	843,741	729,007
Depreciation	506,294	413,864
Loss on disposal of an asset	1,350	-
(Increase) decrease in assets		
Accounts receivable	24,404	(33,485)
Grants and contracts receivable, net	391,300	(112,715)
Prepays	(14,371)	(54,652)
Due from related party	8,814	858
Security deposits	(60,000)	(250)
Increase (decrease) in liabilities		
Accounts payable and accrued expenses	381,219	244,454
Due to related party	-	(64,256)
Change in lease liability	(1,039,138)	(832,116)
Net cash (used in) provided by operating activities	<u>(2,677,880)</u>	<u>10,458,213</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property and equipment	1,300	-
Purchase of property and equipment	(2,151,224)	(557,636)
Net cash flows used in investing activities	<u>(2,149,924)</u>	<u>(557,636)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayments of related-party notes payable	-	(819,467)
Proceeds from notes payable	-	1,849,880
Repayments of notes payable	(86,944)	(74,653)
Net cash (used in) provided by financing activities	<u>(86,944)</u>	<u>955,760</u>
NET CHANGE IN CASH	(4,914,748)	10,856,337
CASH BALANCE, beginning of year	<u>12,545,938</u>	<u>1,689,601</u>
CASH BALANCE, end of year	<u>\$ 7,631,190</u>	<u>\$ 12,545,938</u>
SUPPLEMENTAL DISCLOSURES		
Interest paid	<u>\$ 79,269</u>	<u>\$ 24,585</u>
Leases recorded as a result of adoption under ASC 842	<u>\$ -</u>	<u>\$ 6,466,735</u>
Leases acquired in exchange for liabilities	<u>\$ 3,240,018</u>	<u>\$ -</u>

See accompanying notes.

Workshops for Warriors, Inc.

Notes to Financial Statements

Note 1 – The School

Workshops for Warriors, Inc. (the School), is a California nonprofit organization that was incorporated in 2008. Located in San Diego, California, the School's mission is to provide quality training, educational programs, and opportunities to earn third-party, nationally recognized credentials to enable veterans, transitioning service members, and other students to be successfully trained and placed in their chosen advanced manufacturing career field. The School's support comes primarily from contributions, including donated goods.

To achieve its mission, the School's objectives are to provide:

- Compressed academic instruction in a classroom setting.
- Extensive hands-on training using state-of-the-art equipment.
- Opportunities to earn nationally recognized credentials in advanced manufacturing.
- Programs that are relevant to employer needs.
- Assistance to graduates to gain employment in their chosen field through effective placement preparation and job placement assistance programs.

Note 2 – Summary of Significant Accounting Policies

Basis of accounting – The accompanying financial statements are prepared using the accrual method in conformity with accounting principles generally accepted (GAAP) in the United States of America.

Estimates – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Financial statement presentation – Net assets are classified as net assets without donor restrictions and net assets with donor restrictions based upon the following criteria:

- Net assets without donor restrictions represent expendable funds available for operations that are not otherwise limited by donor restrictions.
- Net assets with donor restrictions consist of contributed funds subject to specific donor-imposed restrictions which are contingent upon a specific performance of a future event or a specific passage of time before the School may spend the funds. Net assets with donor restrictions may also be subject to irrevocable donor restrictions requiring that the assets be maintained in perpetuity, primarily for generating investment income, net of investment expenses to fund current operations. There were no net assets restricted in perpetuity as of December 31, 2023 and 2022.

Cash and cash equivalents – The School considers highly liquid financial instruments with an original fixed maturity date of less than three months to be cash equivalents.

Workshops for Warriors, Inc.

Notes to Financial Statements

The School maintains its cash accounts in three commercial banks. The School has an insurance policy which covers the entire balance of its cash deposits and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

Accounts receivable –Accounts receivable are stated at unpaid balances, less an allowance for credit losses as determined by management based on historical experience. All accounts receivable are considered collectible as of December 31, 2023 and 2022. Interest is not charged on outstanding balances and the School does not obtain collateral.

Grants and contributions receivable – Contributions receivable consist of donor promises to give. It is the School's policy to charge off uncollectible contributions receivable when management determines the receivable will not be collected. Contributions receivable that are expected to be received in excess of one year are reported at present value and a discount is recorded if material. All grants and contributions receivable are considered collectible as of December 31, 2023.

Property and equipment – Property and equipment are carried at cost if purchased or at fair value at date of gift if donated, less depreciation. Depreciation is computed using the straight-line method of depreciation over the assets' estimated useful lives. Maintenance and repairs are charged to the expense as incurred; major renewals and betterments are capitalized. It is the School's policy to capitalize all property and equipment costs in excess of cost or fair value of \$1,000. When items of property and equipment are sold or retired, the related costs and accumulated depreciation are removed from the accounts, and any gain or loss is recognized in the current period financial statements. Estimated useful lives are listed below:

Computers and related equipment	5 years
Office furniture	5 years
Equipment	10 years
Building and building improvements	40 years

Impairment of long-lived assets – The School reviews its long-lived assets and certain identifiable intangibles for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to the future net undiscounted cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Based on an evaluation of existing long-lived and intangible assets, the School determined that no impairments occurred for the years ended December 31, 2023 and 2022.

Debt issuance costs – The School follows guidance issued by the Financial Accounting Standards Board (FASB) on accounting and disclosure requirements related to debt issuance costs. The guidance nets costs associated with acquiring debt with the principal of the debt acquired and amortizes the cost over the life of the debt.

Workshops for Warriors, Inc.

Notes to Financial Statements

Leases – The School evaluates whether its contractual arrangements contain leases at the inception of such arrangements. Specifically, the School considers whether it can control the underlying asset and have the right to obtain substantially all of the economic benefits or outputs from the asset. The School has elected not to recognize a right-of-use (ROU) asset and lease liability for leases with terms of 12 months or less. The ROU lease asset represents the right to use an underlying asset for the lease term, and lease liability represents the obligation to make lease payments. All leases are assessed for classification as either operating or financing leases, based on the terms and conditions of the arrangement.

Both the ROU lease asset and liability are recognized as of the lease commencement date or adoption of the standard, whichever is later, at the present value of the lease payments over the lease term. Most of the School's leases do not provide an implicit rate that can readily be determined. Therefore, the School uses the risk-free rate as per the practical expedient.

The School may enter into lease agreements that include options to extend the lease term or terminate it early. Impacts related to options to extend or terminate leases are included in the ROU lease asset and liability only when it is reasonably certain these options will be exercised. Lease expense is recognized on a straight-line basis over the lease term and is included in operating expenses on the accompanying statements of activities and changes in net assets. The leases do not contain non-lease components or variable leases.

Revenue recognition

Contributions – Contributions, including cash, other assets, and unconditional promises to give, are recognized as revenues in the period received. Contributions whose restrictions are met in the same period they are received are recorded as revenue in net assets with donor restrictions and as net assets released from restrictions. Unconditional pledges with terms greater than one year are initially recorded at fair value based on their estimated future cash flows. Pledges are discounted to present value using a discount rate commensurate with the risk involved. Conditional promises to give are not recognized until they become unconditional; that is, when the conditions on which they depend are substantially met. Gifts of assets other than cash are recorded at their estimated fair value.

Grants – Individual governmental and private grant arrangements are evaluated and determined whether they are nonreciprocal, meaning the granting entity has not received a direct benefit of commensurate value in exchange for the resources provided. When determined to be nonreciprocal, revenue is recognized like a conditional contribution, when the barrier to entitlement is overcome. The barrier to entitlement is considered overcome when expenditures associated with each grant are determined to be allowable and all other significant conditions of the grant are met. For the individual governmental and private grant arrangements that are reciprocal, revenue is recognized as services are provided, which is generally as allowable expenditures are incurred. Certain grant contracts require compliance with federal or grantor compliance requirements in order to continually receive funding for the duration of the contract. Certain grant contracts also allow the grantor to perform site visits, audits, and other monitoring visits, which may result in disallowed costs or disciplinary actions if disallowed costs are identified or compliance requirements are not followed. As of and for the years ended December 31, 2023 and 2022, there have not been any disciplinary action nor disallowed costs.

Workshops for Warriors, Inc.

Notes to Financial Statements

Tuition – The School uses the output measure for revenue recognition of tuition revenue, which means the revenue is recognized pro rata over each instructional course as performance obligations associated with the delivery of educational services are provided. A contract is entered into with a student and covers a course. The School determined there are no costs that are capitalized to obtain or fulfill these contracts with a student. Revenue recognition begins once a student starts attending a course. Fees that do not relate to instruction are recognized when no longer refundable. Students are able to obtain a full refund if they withdraw by the first day of class or seven days after enrollment, whichever is later. After that, students are eligible to obtain a pro rata refund if withdrawn prior to completing 60% of the course as measured by time completed.

Donated goods – The School records donated goods with a fair value of \$300 or more. If donated goods are unable to be used by the School, they are monetized using a third-party auction house. If donors stipulate the length of an asset's use, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of donated goods are recorded as without donor restrictions support. Donated goods are recorded at fair value on the date of donation.

Donated goods of approximately \$655,000 and \$229,000 were recognized for the years ended December 31, 2023 and 2022, respectively, included welding and metalworking supplies and consumables, none of which contained donor restrictions. Donated goods received during the years ended December 31, 2023 and 2022, were utilized in the School's academic programs. All fair values were estimated through research of identical or similar products for sale in local markets.

Donated services – The School follows standards relating to contributions received and contributions made as consistent with FASB codification. These standards require recording the value of donated services that create or enhance nonfinancial assets or require specialized skills. Volunteers have contributed significant amounts of their time to activities of the School; however, only the services that meet the above requirements are recorded in the financial statements. The School did not have any donated services for the years ended December 31, 2023 and 2022.

Functional allocation of expenses – The School allocates its expenses on a functional basis among its various programs and support services. Expenditures which can be identified with a specific program or support service are allocated directly, according to their natural expenditure. There are certain categories of expenses that are attributable to more than one program or supporting function and require allocation on a reasonable basis. Personnel and professional services are allocated on the basis of estimated time spent. Facilities are allocated on the basis of square footage. All other expenses are allocated on the basis of estimated usage.

Advertising – Advertising expenses are charged to expense as incurred.

Operating activities – Operating revenue and expenses consist of those items attributed to the School's academic programs and student services.

Concentrations of credit risk – Grants and contributions receivable are exposed to various credit risks such as creditworthiness of the donor. As of December 31, 2023 and 2022, approximately 100 percent and 92 percent, respectively, of grants and contributions receivable are due from two and four donors, respectively.

Workshops for Warriors, Inc.

Notes to Financial Statements

For the years ended December 31, 2023 and 2022, contributions from three and two donors represented 64 percent and 73 percent, respectively, of the School's grants and contributions.

Income taxes – As a nonprofit organization, the School has obtained exempt status under Section 501(c)(3) of the Internal Revenue Code (the Code) and comparable state law, and contributions to it are tax deductible within the limitations prescribed by the Code.

Management has considered its tax position and believes that all of the positions taken in its exempt organization tax returns are more likely than not to be sustained upon examination. Accordingly, the School has not accrued interest or penalties related to uncertain tax positions. The School files tax returns in the U.S. federal jurisdiction and the State of California.

Recently adopted accounting standards – Effective January 1, 2023, the School adopted FASB issued Accounting Standards Update (ASU) 2016-13 Financial Instruments – Credit Losses (Topic 326): *Measurement of Credit Losses on Financial Instruments*. This ASU requires organizations to measure all expected credit losses for financial instruments held at the reporting date. There was no material impact to the financial statements as of December 31, 2023.

Subsequent events – Subsequent events are events or transactions that occur after the statement of financial position date but before the financial statements are issued. The School recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position, including any estimates inherent in the process of preparing the financial statements. The School's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the financial position but arose after the financial position date and before the financial statements are available to be issued.

The School has evaluated subsequent events through June 7, 2024, which is the date the financial statements are available to be issued.

Workshops for Warriors, Inc.
Notes to Financial Statements

Note 3 – Contributions Receivable

Long-term contributions receivable are shown at present value using discount rates ranging from 3.84% to 4.23%. Contributions receivable consisted of the following at December 31:

	2023	2022
	<u>2023</u>	<u>2022</u>
Gross contributions receivable	\$ 95,000	\$ 155,000
Gross grants receivable	<u>125,000</u>	<u>460,000</u>
	220,000	615,000
Less discount to net present value	<u>(13,767)</u>	<u>(17,467)</u>
	<u>\$ 206,233</u>	<u>\$ 597,533</u>
Amounts due in		
One year or less	\$ 135,000	\$ 520,000
Between one and five years	55,000	50,000
More than five years	<u>30,000</u>	<u>45,000</u>
	<u>\$ 220,000</u>	<u>\$ 615,000</u>

Note 4 – Property and Equipment

As of December 31, 2023 and 2022, property and equipment consisted of:

	2023	2022
	<u>2023</u>	<u>2022</u>
Building and structures	\$ 1,545,326	\$ 1,545,326
Leasehold improvements	1,264,412	1,264,412
Machinery and equipment	3,621,280	2,272,840
Computers and software	955,115	955,115
Furniture and office equipment	212,215	206,828
Tooling and fixtures	256,402	256,402
Kitchen equipment	22,649	22,649
Vehicles	-	3,000
Construction in progress	<u>1,781,895</u>	<u>984,498</u>
	9,659,294	7,511,070
Less accumulated depreciation	<u>(2,965,750)</u>	<u>(2,459,806)</u>
	<u>\$ 6,693,544</u>	<u>\$ 5,051,264</u>

Workshops for Warriors, Inc.

Notes to Financial Statements

(Unaudited) At December 31, 2023, a majority of the construction in progress related to the School's expansion plan project. The expansion project is set to build a purpose built manufacturing training facility and do tenant improvements on an a welding training facility. This project is expected to cost approximately \$103 million, over 5 years, with construction starting during the summer of 2024 and completed by the spring of 2025 and includes construction, equipment, and operating expense.

Note 5 – Related-Party Transactions

The School has Board-approved arm's length, related-party transactions with the CEO and two limited liability company (LLC) entities, Zorgon, LLC and VetPowered, LLC, owned by the CEO, that benefit the School.

VetPowered, LLC provides project management, facilities management, machinery repair and maintenance, facilities repairs and maintenance, and training services to the School as per board approved contracts between the two entities. Some expenses are paid by the School and billed to VetPowered, LLC for reimbursement. The net amount paid by the School to VetPowered, LLC was approximately \$2,198,000 and \$1,244,000, respectively, for the years ended December 31, 2023 and 2022. The School had accounts payable to VetPowered, LLC of approximately \$145,000 and \$144,000, respectively.

In addition, the School rents equipment and vehicles from VetPowered, LLC at or below market value. The net amount paid by the School to VetPowered, LLC for rents was approximately \$246,000 and \$187,000 for the years ended December 31, 2023 and 2022, respectively.

In 2022, the Board engaged and utilized a qualified appraiser to research and report fair value lease rates for the facilities used in current and prior years. The final negotiated and approved lease agreements were set at the mid-point range. The School has the option to purchase the properties with written notice not less than six months prior to the end of the 120-month lease term. The option purchase price shall be the average of three independent certified appraisals or broker's opinion of value and shall not be less than the original purchase price of the property plus associated expenses.

The School has a number of triple net leases at fair value with Zorgon, LLC for approximately 49,000 sq. ft. of buildings and land and paid rents and property taxes totaling approximately \$905,000 and \$805,000 for the years ended December 31, 2023 and 2022, respectively. The School and Zorgon, LLC had reimbursed expenses between each other that netted to approximately \$415,000 and \$16,000 net paid to Zorgon, LLC for the years ended December 31, 2023 and 2022, respectively. The School also purchased office equipment from Zorgon, LLC for \$2,203, of which \$2,203 was included in accounts payable as of December 31, 2022.

Outstanding balances in regards to the related parties consisted of rental security deposits of \$163,000 and \$103,000 were held by Zorgon, LLC as of December 31, 2023 and 2022, respectively.

Workshops for Warriors, Inc.

Notes to Financial Statements

Note 6 – Operating and Finance Leases

The School has six triple net lease agreements at fair value for office space, parking lot, warehouse space, and residential space. Monthly payments range from \$3,146 to \$24,088 and are subject to periodic adjustment. Six of the leases expire in December of 2028, and the other three expire in December of 2033. These leases contain an option to purchase the property at the fair value as determined at the conclusion of the leases as well as options to extend which are not included in the right-of-use assets and lease liabilities. These lease agreements are classified as operating leases.

The School has 13 vehicle leases at or below market value with monthly payments ranging from \$1,038 to \$2,418 that expire between August of 2026 and July of 2028. These lease agreements are classified as finance leases.

The School has one lease for a copy machine with monthly payments of \$237 that expires in February 2027. This lease agreement is classified as a finance lease.

During the years ended December 31, 2023 and 2022, the School recognized lease expense in relation to the leases described above as follows:

	<u>2023</u>	<u>2022</u>
Lease cost		
Finance lease cost		
Amortization of right-of-use assets	\$ 211,144	\$ 153,269
Interest on lease liabilities	21,744	16,336
Operating lease cost	<u>863,806</u>	<u>764,694</u>
Total lease cost	<u><u>\$ 1,096,694</u></u>	<u><u>\$ 934,299</u></u>

The School has elected to exercise the practical expedient permitting the use of the risk-free rate as the discount rate for its leases. The weighted-average remaining lease terms and weighted-average discount rates for operating and finance leases are as follows at December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
	<u>Operating</u>	<u>Operating</u>
Weighted-average remaining lease term	7.73 years	6 years
Weighted-average discount rate	2.98%	1.76

Workshops for Warriors, Inc.

Notes to Financial Statements

Future payments due under operating and finance leases as of December 31, 2023, are as follows:

	Operating	Finance
2024	\$ 1,153,834	\$ 233,278
2025	1,177,595	233,278
2026	1,202,069	218,459
2027	1,245,367	98,218
2028	1,288,665	13,373
Thereafter	1,978,040	-
Total minimum lease payments	8,045,570	796,606
Less effects of discounting	(954,624)	(37,343)
Total lease liabilities	7,090,946	759,263
Less current liabilities under leases	(955,580)	(215,646)
Long-term lease liabilities	<u>\$ 6,135,366</u>	<u>\$ 543,617</u>

Note 7 – Notes Payable

The School has a note payable with a national bank to finance the acquisition of equipment. The outstanding balance on the note was \$108,476 and \$146,120 at December 31, 2023 and 2022, respectively. The note has an interest rate of 3.15%. The note requires monthly payments of \$3,339 and matures October 2026. The note is secured by the equipment purchased using the note payable.

The School has a Small Business Administration Economic Injury Disaster Loan. The outstanding balance on the note was \$1,917,361 and \$1,970,795 at December 31, 2023 and 2022, respectively. The note has an interest rate of 2.75%. The note requires payments of \$8,641 starting January 2023 and matures January 2052. The note is secured by real estate owned.

The future principal payments required under the notes payable are as follows:

Years Ending December 31,	
2024	\$ 88,777
2025	91,402
2026	87,418
2027	56,023
2028	57,606
Thereafter	1,644,611
Total	<u>\$ 2,025,837</u>

Workshops for Warriors, Inc.
Notes to Financial Statements

Note 8 – Net Assets

Net assets consisted of the following at December 31:

	<u>2023</u>	<u>2022</u>
Net assets without donor restriction		
Board-designated net assets for real estate development	\$ 2,000,000	\$ 2,000,000
Net assets without Board designations	<u>3,933,466</u>	<u>8,779,232</u>
Total net assets without donor restrictions	<u>5,933,466</u>	<u>10,779,232</u>
Net assets with donor restrictions		
Real estate development	5,805,651	4,533,651
Train the Trainer grant	100,000	200,000
Advanced manufacturing for veterans	40,000	40,000
Scholarships	30,000	71,300
Student computers – machining	-	260,000
Meals for students	<u>-</u>	<u>775</u>
Total net assets with donor restrictions	<u>5,975,651</u>	<u>5,105,726</u>
Total net assets	<u><u>\$ 11,909,117</u></u>	<u><u>\$ 15,884,958</u></u>

Workshops for Warriors, Inc.
Notes to Financial Statements

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

	<u>2023</u>	<u>2022</u>
Capital expenditure restrictions satisfied		
Purchase of manufacturing equipment	\$ 630,000	\$ -
Real estate development	<u>-</u>	<u>86,349</u>
Total capital expenditures restrictions satisfied	<u>630,000</u>	<u>86,349</u>
Purpose restriction accomplished		
Student computers – machining	274,500	10,000
Train the Trainer grant	100,000	-
Scholarships	75,000	48,700
Advanced manufacturing for veterans	70,000	-
Scholarships and outreach to improve diversity and inclusion	41,300	-
Scholarship and student team competition	30,000	-
Meals for students	775	13,336
Salaries	-	236,000
Classroom equipment and maintenance	-	182,222
Purchase of welding booths	<u>-</u>	<u>100,000</u>
Total purpose restriction accomplished	<u>591,575</u>	<u>590,258</u>
	<u><u>\$ 1,221,575</u></u>	<u><u>\$ 676,607</u></u>

Workshops for Warriors, Inc.

Notes to Financial Statements

Note 9 – Liquidity and Availability of Resources

The following reflects the School's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2023	2022
Financial assets at year end		
Cash and cash equivalents	\$ 7,631,190	\$ 12,545,938
Accounts receivable	19,026	43,430
Grants and contributions receivable	135,000	520,000
Due from related parties	-	8,814
Total financial assets at year end	7,785,216	13,118,182
Less those unavailable for general expenditures within one year		
Net assets restricted for real estate development	(5,805,651)	(4,533,651)
Financial assets available to meet the cash needs for general expenditures within one year	\$ 1,979,565	\$ 8,584,531

Workshops for Warriors, Inc.

Notes to Financial Statements

The School is partially supported by restricted contributions. Due to donor restrictions requiring resources to be used in a particular manner or in a future period, the School must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the School's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the School sets aside cash in excess of daily requirements in its savings account. In the event of an unanticipated liquidity need, the School also could draw upon the funds set aside in the School's savings account or its line of credit.

Note 10 – Tuition Income

Tuition income consisted of the following at December 31:

	<u>2023</u>	<u>2022</u>
Tuition and fees	\$ 2,842,236	\$ 3,780,160
Less tuition discounts and financial aid	<u>(2,069,625)</u>	<u>(2,946,536)</u>
Net tuition and fees	<u><u>\$ 772,611</u></u>	<u><u>\$ 833,624</u></u>

Note 11 – Retirement Benefit Plan

The School sponsors a 401(k) profit sharing plan for all eligible employees which allow employees to contribute 100% of their annual salary to a maximum of \$22,500 and \$20,500 to the plan for 2023 and 2022, respectively. The School has the option to make annual discretionary matching and profit sharing contributions to the plan. Total retirement plan contribution expense for the years ended December 31, 2023 and 2022, was \$17,857 and \$14,782, respectively.

Note 12 – Line of Credit

The School had a line of credit with Endeavor bank for \$500,000. The line had an outstanding balance of \$0 at December 31, 2023 and 2022. The line of credit matured in December of 2023.

Supplementary Information

Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Board of Directors
Workshops for Warriors, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Workshops for Warriors, Inc., which comprise the statement of financial position as of December 31, 2023, 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, and have issued our report thereon dated June 7, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Moss Adams LLP".

San Diego, California

June 7, 2024

Workshops for Warriors, Inc.
Schedule of Financial Responsibility Ratios
December 31, 2023

Section 498(c)(1) of the Higher Education Act authorizes the secretary for the Department of Education (Department) to establish ratios and other criteria for determining whether an institution has sufficient financial responsibility. Section 668.172 established a methodology based on three ratios—primary reserve, equity, and net income—that measure different aspects of financial health and are combined into a composite score to measure financial responsibility. Several mathematical steps are required to combine an institution's ratio results into a composite score:

- Determine the value of each ratio;
- Calculate a strength factor score for each ratio using the appropriate algorithm;
- Calculate a weighted score for each ratio by multiplying the strength factor score by its corresponding weighted percentage; and
- Add the weighted scores to arrive at the composite score.

Institutions receiving a composite score of 1.5 or greater are considered financially responsible. An institution that fails the financial responsibility standards may continue to participate in Title IV programs under provisional certifications for three years. To continue to participate in Title IV programs under provisional certification, an institution will be required to provide surety to the Department of 10% or more of its previous year's Title IV funding, as determined by the Department.

Workshops for Warriors, Inc.
Schedule of Financial Responsibility Ratios (Continued)
December 31, 2023

The source for each balance below has been referenced to either the statement of financial position (SOFP), statement of activities and changes in net assets (SOA), or a specific footnote except for the following:

The Department has set limits within the primary reserve calculation so that long-term debt issued by Workshops for Warriors, Inc., after July 1, 2019, must be limited to the portion spent on property, plant, and equipment. Therefore, the Department requires that all property, plant, and equipment and long-term debt acquired or issued after that date be reported separately. Note 4 to the financial statements provides information on the School's total property, plant, and equipment, net, but does not provide a breakout of assets acquired before and after the implementation date of July 1, 2019. Similarly, Note 7 to the financial statements provides information on total debt of the School but does not provide a breakout of debt issued before and after July 1, 2019. The following tables provide a breakdown at December 31, 2023, based on the respective implementation date.

	<u>Reference</u>		
Property, plant, and equipment – pre-implementation		\$ 1,792,877	*
Property, plant, and equipment – post-implementation with outstanding debt for original purchase		144,509	**
Property, plant, and equipment – post-implementation without outstanding debt for original purchase		2,974,263	***
Construction in progress		<u>1,781,895</u>	*****
 Total property, plant, and equipment at December 31, 2023	 SOFP	 <u>\$ 6,693,544</u>	
 Lease right-of-use asset post-implementation – operating leases	 SOFP	 \$ 6,969,370	
Lease right-of-use asset post-implementation – finance leases	SOFP	<u>757,018</u>	
 Total lease right-of-use asset post-implementation		 <u>\$ 7,726,388</u>	****
 Lease right-of-use liability post-implementation – operating leases	 Note 6	 \$ 7,090,946	
Lease right-of-use liability post-implementation – finance leases	Note 6	<u>759,263</u>	
 Total lease right-of-use liability post-implementation		 <u>\$ 7,850,209</u>	†

See report of independent auditors.

Workshops for Warriors, Inc.
Schedule of Financial Responsibility Ratios (Continued)
December 31, 2023

Primary Reserve Ratio Calculation	Reference	As of and for the Year Ended December 31, 2023
Net assets without donor restrictions	SOF	\$ 6,874,972
Net assets with donor restrictions	SOF	<u>5,034,145</u>
Total net assets		11,909,117
Less		
Annuities with donor restrictions		-
Term endowments with donor restrictions		-
Life income funds with donor restrictions		-
Net assets with donor restrictions restricted in perpetuity (less annuities)		-
Unsecured related-party receivables		-
Unsecured other related-party assets	Note 5	(163,000)
Property, plant, and equipment – pre-implementation	*	(1,792,877)
Property, plant, and equipment – post-implementation with outstanding debt for original purchase	**	(144,509)
Property, plant, and equipment – post-implementation without outstanding debt for original purchase	***	(2,974,263)
Construction in progress	****	(1,781,895)
Lease right-of-use asset pre-implementation		-
Lease right-of-use asset post-implementation	****	(7,726,388)
Intangible assets		-
Add		
Post-employment and pension liabilities		-
Long-term debt for long-term purposes pre-implementation		-
Long-term debt for long-term purposes post-implementation	Note 7	108,476
Line of credit for construction in progress		-
Pre-implementation right-of-use lease liabilities		-
Post-implementation right-of-use lease liabilities	†	<u>7,850,209</u>
Total expendable net assets		\$ 5,284,870
Total expenses without donor restrictions	SOA	9,594,549
Add		
Non-operating and net investment losses		-
Net investment losses		-
Pension – related changes other than net periodic costs		<u>-</u>
Total expenses without donor restrictions and losses without donor restrictions		<u>\$ 9,594,549</u>
Primary reserve ratio		0.6
Net assets with donor restrictions: other for purpose or time (not included in the calculation)	Note 8	5,034,145

See report of independent auditors.

Workshops for Warriors, Inc.
Schedule of Financial Responsibility Ratios (Continued)
December 31, 2023

Equity Ratio Calculation	Reference	December 31, 2023
Net assets without donor restrictions	SOFP	\$ 6,874,972
Net assets with donor restrictions	SOFP	<u>5,034,145</u>
		11,909,117
Less		
Lease right-of-use assets pre-implementation		-
Intangible assets	-	-
Unsecured related-party receivables	-	-
Unsecured related-party other assets	Note 5	<u>(163,000)</u>
Add		
Pre-implementation right-of-use lease liabilities		<u>-</u>
Modified net assets		\$ 11,746,117
Total assets		\$ 22,600,714
Less		
Lease right-of-use assets pre-implementation		-
Intangible assets	-	-
Unsecured related-party receivables	-	-
Unsecured related-party other assets	Note 5	<u>(163,000)</u>
Modified assets		<u>\$ 22,437,714</u>
Equity ratio		0.5
Net Income Ratio Calculation	Reference	For the Year Ended December 31, 2023
Change in net assets without donor restrictions	SOA	\$ (4,845,766)
Total operating revenue, gains, and other support without donor restrictions	SOA	\$ 3,237,441
Add		
Investment return appropriated for spending (without donor restriction)		-
Non-operating revenue and other gains (without donor restriction)	SOA	369,036
Total revenue and gains without donor restrictions		<u>\$ 3,606,477</u>
Net income ratio		(1.3)

See report of independent auditors.

Workshops for Warriors, Inc.
Schedule of Financial Responsibility Ratios (Continued)
December 31, 2023

Step 1: Calculate the strength factor score for each ratio by using the following algorithms:

Primary Reserve strength factor score = 10 x the primary reserve ratio result

Equity strength factor score = 6 x the equity ratio result

Negative net income ratio result: Net income strength factor = 1 + (25 x net income ratio result)

Positive net income ratio result: Net income strength factor = 1 + (50 x net income ratio result)

Zero result for net income ratio: Net income strength factor = 1

If the strength factor score for any ratio is greater than or equal to 3, the strength factor score for the ratio is 3.

If the strength factor score for any ratio is less than or equal to -1, the strength factor score for the ratio is -1.

Step 2: Calculate the weighted score for each ratio and calculate the composite score by adding the three weighted scores

Primary Reserve weighted score = 40% x the Primary Reserve strength factor score

Equity weighted score = 40% x the equity strength factor score

Net income weighted score = 20% x the net income strength factor score

Composite score = the sum of all weighted scores

Round the composite score to one digit after the decimal point to determine the final score

As of and for the Year Ended December 31, 2023				
Ratio Description	Ratio	Strength Factor	Weight	Composite Scores
Primary Reserve ratio	0.6	3.0	40%	1.2
Equity ratio	0.5	3.0	40%	1.2
Net income ratio	(1.3)	(1.0)	20%	(0.2)
Composite score				<u>2.2</u>

See report of independent auditors.

