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

SAN MARCOS COMMUNITY FOUNDATION
GRANT FUNDING SUBCOMMITTEE MEETING AGENDA

Wednesday, May 14, 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 SMCF Board is scheduled for Tuesday, May 20, 2025.

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

MISCELLANEOUS

ADJOURNMENT

AFFIDAVIT OF POSTING

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

I, Phil Scollick, hereby certify that I caused the posting of this Agenda in the glass display case at the north entrance of City Hall and on the City website on Thursday, May 8, 2024, prior to 6:00 pm.

Phil Scollick, Recording Secretary

SPRING Quarter Grant Requests 2024-25

Asset Balance on 7/1/2024:	$ 1,300,423	
Total Available for Distribution for FY 2024-25:	$ 52,017	$ 65,021
Total FY 2024-25 Distributions Year to Date:	$ 38,750	
Total Funds Available for Quarter if Awarding Grants at 4% of Assets:	**$ 13,004**	
Total Funds Available for Quarter if Awarding Grants at 5% of Assets:	**$ 16,255**	

Nonprofit	Program	# San Marcos Residents Served	Summary	Lead	Request	Recommend	Approved
			Regular-grants				
A Step Beyond	Support for Arise!, ASB's Annual Dance Concert	125	ASB is a Creative Youth Development after-school program providing dance training, academic support, socioemotional resources, and lifeplanning assistance to 250 3rd -12th graders from Escondido and San Marcos. All services and resources are provided at no cost to students' families.		$ 5,000	$ -	$ -
ArtsBusXpress	Delivering Access to Educational Field Trips for Underserved Students	100	This grant will provide funding for field trip transportation for classes at San Marcos Title 1 schools, ensuring that these students have access to educational field trips that enhance learning, inspire curiosity, and provide meaningful experiences beyond the classroom.		$ 1,500	$ -	$ -
Barracudas Booster Club	Making Waves: Community Swim Team Essential Equipment	200	purchase touch pads for our swim team, a crucial piece of equipment that will help us provide top-tier training and competition experiences for our swimmers. This equipment will directly benefit our athletes by enhancing their performance tracking, improving training efficiency, and preparing them for competitive meets.		$ 1,500	$ -	$ -
Bithiah's Family Services	San Marcos Resource Center Summer Tutoring Program	50	support a summer tutoring program at Bithiah's San Marcos Resource Center, designed to serve 120 at-risk, foster, or low-income children over the course of three weeks. The program will provide three hours of tutoring, three days a week, along with one nutritious meal each day.		$ 8,000	$ -	$ -
Classics 4 Kids	Equitable Access to Music Education for Underserved Students in San Marcos	360	Access to our innovative educational orchestra concerts by funding 6 school buses and providing subsidized ticketing to bring students from Title 1 elementary schools in San Marcos on field trips to downtown San Diego's Balboa Theatre or City Heights' Joan B. Kroc Theatre.		$ 10,000	$ -	$ -
Feeding San Diego	San Marcos Mobile Pantry	890	San Marcos Mobile Pantry provides a crucial resource for those facing hunger in San Marcos by distributing fresh produce and healthy dry goods twice monthly at a consistent, trusted location in their community, TrueCare San Marcos.		$ 10,000	$ -	$ -
Grace International Churches and Ministries Inc	Provision San Diego	200	Provision San Diego's system involves collaborating with school counselors, ordering, packing, and delivering food bags to schools confidentially.		$ 1,500	$ -	$ -

Home of Guiding Hands Corporation	Respite, Physical, Occupational, and Speech Therapy individuals 0-3 Years	2	This grant seeks $7,000 to expand our capacity, improve service quality, and increase community outreach.		$ 7,000	$ -	$ -
Institute of Contemporary Art, San Diego	The Valise Project in San Marcos	50	The Valise Project is designed to overcome the barriers that complicate students' access to art, bringing contemporary art directly to their classrooms in the form of mobile sculptures that connect to concrete California content standards, with corresponding hands-on creative projects.		$ 1,500	$ -	$ -
Jacobs & Cushman San Diego Food Bank	Food Relief for SM Residents	3,100	purchase and distribute fresh produce for our North County Emergency Food Relief programs—free of charge—to low-income and vulnerable San Diegans in North County		$ 10,000	$ -	$ -
Joli Ann Leichtag Elementary School PTA	Youth Orchestra	600	Youth Orchestra and its mission to provide students at Joli Ann Leichtag Elementary, a Title 1 school, with the opportunity to develop their talents through free musical instruction.		$ 10,000	$ -	$ -
Mama's Kitchen	Medically Tailored Meals for San Marcos Residents	64	cost of food and containers purchased to prepare scratch-made, medically tailored meals for critically ill San Marcos residents vulnerable to malnutrition due to HIV, cancer, type 2 diabetes, congestive heart failure, or chronic kidney disease		$ 10,000	$ -	$ -
North County Health Project Inc dba TrueCare	San Marcos Health Center Essential Equipment	2,348	funding to purchase a replacement exam light, a critical piece of equipment necessary for ensuring patient safety and quality care, for our San Marcos health center.		$ 1,296	$ -	$ -
Pro Kids Golf Academy Inc	Pathways to the Green	100	The funds requested will support outreach to high schools in the San Marcos Unified School District—specifically Mission Hills High School, San Marcos High School, Twin Oaks High School, and Foothills High School		$ 5,000	$ -	$ -
San Diego Children's Discovery Museum	Access for All for San Marcos Residents	833	economically disadvantaged San Marcos children and their caregivers will benefit from the San Diego Children's Discovery Museum (SDCDM) Access for All Admissions Initiative, which subsidizes the cost of admission for EBT/SNAP, CalFresh/WIC cardholders		$ 10,000	$ -	$ -
San Diego Volunteer Lawyer Program	Domestic Violence Restraining Order (DVRO) Clinic	207	free legal assistance to domestic violence survivors in San Marcos. Through its North County Domestic Violence Restraining Order (DVRO) Clinics, located at One Safe Place – the Family Justice Center in San Marcos and the Vista Courthouse, SDVLP helps survivors secure protective orders, escape abuse, and rebuild their lives		$ 10,000	$ -	$ -
Senior Veteran Home Solutions Inc	Home Sweet Home	2	The program is available to veterans and their surviving spouses to help cover the cost of long-term housing in an assisted living facility or even at home.		$ 1,500	$ -	$ -
Sharia's Closet	Bag of Hope	7,439	provides free, customized clothing and hygiene essentials to individuals and families in crisis. The demand for our services has increased significantly, with a 18.6% rise in requests over the past year		$ 10,000	$ -	$ -
TERI Inc.	Sensory-Friendly Classical Music Performance	60	We propose to organize a sensory-friendly classical music performance autism, specifically those who may exhibit highly aggressive behaviors tailored for teen and young adult individuals with		$ 3,650	$ -	$ -

Vision of Children	Vision Heroes	20	This funding will directly support the creation of new content, outreach, and resources to amplify the stories of Vision Heroes, ensuring that their messages of resilience and determination inspire youth across San Marcos and beyond.		$ 4,000	$ -	$ -
Voices for Children	Court Appointed Special Advocate Program	15	The role of a CASA is to assist judges in making best-interest decisions about the wellbeing of children in foster care and to provide a caring, consistent adult presence for the child as they navigate the system		$ 2,500	$ -	$ -
					$ 123,946	**$ -**	**$ -**

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

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

www.jcfsandiego.org

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Chief Executive Officer
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April 1, 2025

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

Dear Phil:

Enclosed please find the Spring 2025 grants package, containing 21 full applications for the San Marcos Community Foundation grant opportunity. The applicants include:

A Step Beyond
ArtsBusXpress
Barracudas Booster Club
Bithiah's Family Services
Classics 4 Kids
Feeding San Diego
Grace International Churches and Ministries Inc. dba Provision San Diego
Home of Guiding Hands Corporation
Jacobs & Cushman San Diego Food Bank
Joli Ann Leichtag Elementary School PTA
Mama's Kitchen
North County Health Project Inc. dba TrueCare
Pro Kids Golf Academy Inc.
San Diego Art Institute
San Diego Children's Discovery Museum
San Diego Volunteer Lawyer Program Inc.
Senior Veteran Home Solutions Inc.
Sharia's Closet
TERI Inc.
Vision of Children
Voices for Children

Sincerely,

Jessica Ludwig
Grants Officer

Enclosure

a STEP BEYOND

March 26, 2025

TO: San Marcos Community Foundation

FROM: James Wright, Chief Executive Officer, A Step Beyond

Dear Directors of the San Marcos Community Foundation:

This letter will serve to indicate my approval of A Step Beyond's submission of this application to the San Marcos Community Foundation for the Foundation's consideration.

On behalf of A Step Beyond, thank you for your consideration of the attached application.

Sincerely,

James Wright
Chief Executive Officer

340 N. Escondido Blvd, Escondido, CA 92025
Phone: 760.670.3250
Info@A-Step-Beyond.org
www.A-Step-Beyond.org

Title

A Step Beyond - Support for Arise!, ASB's Annual Dance Concert

03/27/2025

id. 50083918

by **Joshua Lazerson** in **San Marcos Community Foundation**
on behalf of **A Step Beyond**

hlthwriter@sbcglobal.net

Original Submission

03/27/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	A Step Beyond - Support for Arise!, ASB's Annual Dance Concert
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Support for Arise!, ASB's Annual Dance Concert
Project Start Date	8/1/2025
Project End Date	6/30/2026
Date by Which Funds Will Be Expended:	6/30/2026
Total Number of People Served by this Project	1350
Total Number of People Served by this Project in San Marcos Only	125
Grant Amount Requested	5000
	Organization Details

Organization Name	A Step Beyond
Organization Street Address	340 N. Escondido Boulevard
Organization City	Escondido
Organization State	California
Organization Zip Code	92025
Organization Website	www.a-step-beyond.org
Organization's EIN	46-2857532 200 A Step Beyond 04edccf7-e645-465a-9275-7066fd3ce2db 340 N Escondido Blvd Escondido CA 92025 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-24T00:00:00 501(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) 2025-03-10T00:00:00 2013 11
	Contact Information
Contact First Name	James
Contact Last Name	Wright
Contact Title	Chief Executive Officer
Contact Phone	+17606703304
Contact Email	jwright@a-step-beyond.org
	Project Details

Briefly describe your request for funds.	A Step Beyond (ASB) is requesting the San Marcos Community Foundation's support to fund ASB's annual Arise! Concert. Arise! is an opportunity to share with the wider ASB community – including family, friends, and the community-at-large – ASB students' growth in artistic expression, as they develop as dancers and choreographers, and as they learn to work with and support one another as teammates. Through these annual concerts the audience is able to watch our students evolve, from 3rd and 4th graders who are reveling in learning the basics of movement and coordination, to those in their last years of high school, who exhibit some mastery of a variety of dance forms, and who may have choreographed the very pieces that they are presenting. ASB is a Creative Youth Development after-school program providing dance training, academic support, socioemotional resources, and life-planning assistance to 250 3rd -12th graders from Escondido and San Marcos. All services and resources are provided at no cost to students' families. Requested funds will support Arise! Concert expenses including production costs (lighting, sound, set-design, costumes, photography) artistic personnel costs (Chief Artistic Officer, Dance Director, Dance Program Manager, and Teaching Artists) and costs for any guest choreographers and/or musicians.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	ASB was founded in 2013 and initiated services in 2014. ASB's exists to provide youth living in poverty in Escondido and San Marcos with access to quality after-school programming to support their learning goals, provide a sense of belonging and community, help them identify a career path, and assist them in their creative development. To make this intention a reality ASB recruits from 13 Title I elementary schools in Escondido and San Marcos. All students' families have incomes that place them at or below the federal poverty level. Those children recruited from San Marcos receive the support and resources to ready them to enter college or a career-track training program, break the cycle of poverty, and establish stable and productive lives. Through Arise! participants identify and embrace their strengths and understand the value of challenging themselves, while participating in a process of constant learning in all spheres of their lives. ASB estimates that approximately 170 students/artists will participate in Arise! and more than 1,200 people will view a performance. Audience demographics include the student performers' families and friends, staff from partnering entities, including the Escondido and San Marcos school districts, staff from local colleges/universities, and members of the general public.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	ASB's main partners are schools in San Marcos Unified School District & Escondido Union School District. ASB also collaborates with Cal State University San Marcos, which provides volunteers.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes, in June 2024 to support ASB's Arise! Concert featuring 176 students in eight pieces for two sold-out crowds at the California Center for the Arts, Escondido, with 1,376 people served.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	The mission of A Step Beyond is to prepare underserved youth for success in college, career, and life through dance education, academics, and family services. ASB is a Creative Youth Development after-school program serving 3rd-12th grade students of largely immigrant families living in poverty who face significant barriers to accessing quality health and education resources. ASB provides support to children and youth living in this context, over the trajectory of their maturity through adolescence into young adulthood, up to 10 years. ASB's intentionally-designed holistic and culturally relevant program, is made-up of four key program elements that support one another in areas of: dance education (including somatic movement and confidence-building through performances); academic support (including tutoring, enrichment activities and a summer program); college orientation, career exploration, and life planning, and a range of social and emotional wellness services and support interventions (including small group, individual counseling, and family support). Each of these four elements is mutually integrated, and mentoring undergirds all aspects of our program. Dance and somatic movement allow for physical and emotional release, cognitive development and strengthened self-esteem. Students find joy in dance. Academic tutoring supports success in learning, improving grades, and in students' sense of self-efficacy. Career exploration begins in 3rd grade through ASB's World of Work program and its simulation labs, field

trips, and meetings with experts. The Family Services element - including support for mental health and household stability, along with events honoring unique cultures, parent resources, and family events, helps to build resilience, individual and family stability, and a sense of community.

ASB collects quantitative and qualitative data across all programs to demonstrate program impact, and we know our model and services work as we recently graduated our second cohort of students who joined in 2014 as 3rd graders. All of these graduates are now in college or a career training program.

Strategic Objective -- ASB's strategic objective is to serve approximately 300 students annually (currently we serve approximately 250 students), providing enriched artistic, educational, and support resources for each participant over nine to ten years; and achieving a 100% high school graduation rate for all participants, and an equal rate for entry to colleges, career-track trade schools, and paid work aligned with student ambitions.

Outcomes, Impacts, and Milestones -- Since its inception, ASB has noted several positive outcomes including an increase in overall GPA from our oldest students from a 2.73 in their first year to a 3.25 at the end of their fourth year. Also, ASB measures social and emotional well-being, which is a predictor of positive life outcomes through the PEAR Holistic Student Assessment (HSA). This assessment tool specifically measures if students are building resilience, developing meaningful relationships with their peers and adults, and increasing learning interest and academic motivation. HSA results to date indicate that 85% of students exhibit significant gains in academic motivation, perseverance, and learning interest. Eighty-two percent (82%) report improvement in relationships with peers, and 83% report positive change in relationships with adults. Almost 90% feel they are better able to control their responses to everyday life and stress.

ASB's artistic staff gives full scope for students to explore their histories, cultures, and life experiences through art and events. Families erect beautiful Day of the Dead alters throughout the California Arts Center Escondido grounds. Every fall students and staff present El Alebrije, The Nutcracker story reimagined through a Latina/o lens, based on their own interpretation, set design, costumes, and music. We understand that creating space for our community's voice and creative expression is an essential working element to achieving racial equity.

We do believe that ASB's most significant milestone in the last couple of years is reflected in the accomplishments of its graduating seniors, who are now attending colleges and universities including Cal State University San Marcos, the University of California San Diego, Palomar College, University of California Riverside, University of California Fullerton, and Rice University. Others have applied to CSU San Marcos, San Diego State University, UCLA, UC Berkeley, Xavier University (Ohio), and others. The grade point averages of these students have ranged from 2.5 – 4.33 with an average 3.24 GPA.

Testimonials – When ASB's students speak of their own journeys, they generally do so with great eloquence, such as Brianna Bejarano, an 11th grader, who speaks here of ASB's effect on herself: "A Step Beyond has

changed me. I was a person who didn't care about my homework or doing stuff but when I entered this program, it changed me from that girl that didn't care to a responsible girl. I love it because I express my feelings. If I had a rough day I can just forget about it and focus on the dancing." Brianna's words illuminate one of the simple strengths of ASB's program: it provides a variety of outlets for personal expression – through dance, through the development of relationships with peers and adults, through support groups, and through daily interactions in the context of all ASB activities. It basically is impossible to be engaged as a student with ASB and not care about any aspect of one's life.

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

Letter_of_Support_-_San_Marcos_Unified_School_District.pdf

Please upload the annual operating budget for your organization.

ASB-FY2025-Bdg.pdf

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

AuditedFinStmnt-2023.pdf

Please attach the first two pages of your Federal 990.

990-2023-Pages1-2.pdf

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

CEO_Letter.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	100615
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?	This budget reflects costs for ASB’s major annual event. If ASB does not receive the full amount requested, the concert will still take place.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Chief Artistic Officer	*$15,513*	
Dance Director	$10,950	
Dance Program Manager	$9,505	
Teaching Artists	$24,350	
Fringe benefits @ 10% of salaries ($60,318)	$6,032	
Production/stage and lighting/sound ($2,250/$3,500	$5,750	
Scenic - design and supplies	$1,600	
Musicians and choreographers ($1,800/$5,500)	$7,300	
Photography and audiovisual costs	$1,800	
Printing and copying costs	$2,000	
Supplies, costumes, and t-shirts ($1,000/$5,000/$1,700)	$7,700	
Reception	$5,000	
Overhead costs @ 10% of direct costs	$3,115	
Total budget for this PROJECT:	$100,615	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Clare Rose Foundation	$15,000	P
Additional Funding Source 2	Prebys Foundation	$15,000	C
Additional Funding Source 3	Axos Bank	$10,000	P
Additional Funding Source 4	Other donor requests	$55,614	P
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

A Step Beyond – Projected Budget, Fiscal Year 2025 (10/1/24 – 9/30/25)

Income

Individual/small business contributions	$932,539
Foundation grants	$490,500
Corporate grants	$204,807
Non-profit organization grants	$44,500
Government grants	$135,000
Miscellaneous income	$43,500
TOTAL:	**$1,850,946**

Expenses

Personnel	$1,185,490
Contractual	$141,953
Dance, programmatic costs	$68,750
Academic programmatic costs	$36,000
Family services costs	$16,500
Operating expenses	$275,182
TOTAL:	**$1,723,875**

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 10/01 , 2022, and ending 09/30 , 20 23

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

C Name of organization: A STEP BEYOND

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 340 N ESCONDIDO BLVD.

Room/suite:

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

D Employer identification number: 46-2857532

E Telephone number: (858) 722-2067

G Gross receipts $: 1,401,275

F Name and address of principal officer: JAMES WRIGHT
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

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

If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: A-STEP-BEYOND.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2013

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO ASSIST LOW INCOME YOUTH BY BREAKING THE CYCLE OF POVERTY USING PROGRAMS PROVEN TO PREPARE THEM FOR COLLEGE.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	24
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	22
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	23
6	Total number of volunteers (estimate if necessary)	6	100
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,471,183	1,296,247
9	Program service revenue (Part VIII, line 2g)	1,112	38,848
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	2,825
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	(45,727)	(32,039)
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,426,568	1,305,881

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	6,523	18,514
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	838,643	922,818
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 188,162		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	488,754	646,062
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,333,920	1,587,394
19	Revenue less expenses. Subtract line 18 from line 12	92,648	(281,513)

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,065,690	2,807,246
21	Total liabilities (Part X, line 26)	47,457	1,070,526
22	Net assets or fund balances. Subtract line 21 from line 20	2,018,233	1,736,720

Part II Signature Block

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

Sign Here

James Wright
Signature of officer

08/08/2024
Date

JAMES WRIGHT, CEO/EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: ASHLEY PEABODY	Preparer's signature: Ashley R Peabody	Date: 8/9/2024	Check ☐ if self-employed	PTIN: P01385870
Firm's name: CAPIN CROUSE LLP			Firm's EIN:	36-3990892
Firm's address: 3200 E GUASTI ROAD, SUITE 230, ONTARIO, CA 91761			Phone no.	(505) 502-2746

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2022)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO EMPOWER LOW INCOME YOUTH FROM DIVERSE BACKGROUNDS TO STRENGTHEN SELF-ESTEEM, SELF-DISCIPLINE, AND A SENSE OF ACCOMPLISHMENT THROUGH DANCE, ACADEMIC, AND FAMILY SERVICES.

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

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

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

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

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

4a (Code:) (Expenses $ 556,079 including grants of $) (Revenue $ 38,848)

DANCE TRAINING IS AT THE CORE OF THE PROGRAM. RESEARCH HAS SHOWN THAT LEARNING DANCE IMPARTS AN ARRAY OF LIFE SKILLS: SELF-AWARENESS, CONCENTRATION, DISCIPLINE, RESPECT, GOAL SETTING WITH ACCOUNTABILITY, AND CREATIVE PROBLEM SOLVING, TO NAME A FEW. A STEP BEYOND (ASB), IN IT'S 10TH YEAR, HAS A TOTAL OF 233 STUDENTS IN GRADES 3-12, AND WILL TAKE AN ADDITIONAL 45 STUDENTS EACH YEAR UNTIL IT REACHES A SITE CAPACITY OF APPROXIMATELY 350 STUDENTS. DANCE TRAINING IS CONDUCTED BY HIGHLY SKILLED PROFESSIONAL ON-STAFF DANCE INSTRUCTORS.

EACH YEAR STUDENTS PERFORM IN A CONCERT ATTENDED BY PARENTS AND SUPPORTERS. THEY ALSO PERFORM IN NUMEROUS OTHER VENUES.

4b (Code:) (Expenses $ 400,489 including grants of $ 12,500) (Revenue $)

ACADEMIC PROGRAMS INCLUDE TUTORING FOR EVERY STUDENT, ENRICHMENT EXERCISES, AN INTENSIVE SUMMER READING PROGRAM, AND A ROBUST COLLEGE AND CAREER READINESS PROGRAM. STUDENTS HAVE ACCESS TO A LIBRARY, COMPUTER LABORATORY, MAKERSPACE, AND A DAILY "HOMEWORK CAFE." STUDENTS RECEIVE WORK-BASED LEARNING EXPERIENCES IN STEAM INDUSTRIES THROUGH THE COLLEGE AND CAREER READINESS PROGRAM, AND EDUCATION REGARDING THE PREPARATION OF APPLICATIONS AND ENTRY INTO HIGHER EDUCATION AND/OR OTHER CAREER PATHWAYS.

4c (Code:) (Expenses $ 259,846 including grants of $ 6,014) (Revenue $)

FAMILY SERVICE PROGRAMS TREAT CHILDREN IN CRISIS, ASSIST FAMILIES IN CRISIS, CONDUCT GROUP THERAPY FOR STUDENTS, AND PROVIDE PARENT TRAINING. PARTICIPANTS RECEIVE DAILY MENTORING FROM STAFF AND VOLUNTEERS, AND ENGAGE REGULARLY IN COUNSELING GROUPS THAT PROMOTE ESSENTIAL SKILLS TO MEET SOCIAL AND EMOTIONAL NEEDS. FAMILIES ALSO RECEIVE CRISIS INTERVENTION SUPPORT AS NEEDED.

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

4e Total program service expenses 1,216,414

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

Educational Services
255 Pico Avenue, Suite 250
San Marcos, CA 92069
T (760) 752-1299
F (760) 471-4928
www.smusd.org

March 26, 2025

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

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

Dear San Marcos Community Foundation:

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

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

A Step Beyond collaborates with 13 Title 1 schools in both Escondido and San Marcos, and they are continuously building relationships with 3rd and 4th grade teachers to reach as many students as possible, early.

I hope you will support A Step Beyond and their grant request for their *Arise!* annual concert.

Thank you.

Respectfully,

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

Governing Board: Sarah Ahmad Andrés Martín Stacy Carlson Heidi Herrick Lena Meum
Andrew S. Johnsen, Ed.D. - Superintendent

March 6, 2025

Dear AJ,

Please apply for the San Marcos Community Foundation Grant on behalf of ArtsBusXpress. Thank you so much for your efforts to benefit the K-12 students of San Marcos community.

Best regards,

Donna Burtch
Board Secretary of ArtsBusXpress

1804 Garnet Avenue, Ste.487 San Diego, CA 92109 | info@artsbusxpress.org | 858-367-0813
501(c)(3) Non-profit | Tax ID 20-2793281

Enriching Student Learning One Field Trip at a Time Since 2002!

Title

ArtsBusXpress – Delivering Access to Educational Field Trips for Underserved Students

03/08/2025

id. 49898572

by **AJ Steinberg** in **San Marcos Community Foundation**
on behalf of **ArtsBusXpress**

queenbeefundraising@gmail.com

Original Submission

03/08/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	ArtsBusXpress – Delivering Access to Educational Field Trips for Underserved Students
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	ArtsBusXpress – Delivering Access to Educational Field Trips for Underserved Students
Project Start Date	4/1/2025
Project End Date	5/30/2025
Date by Which Funds Will Be Expended:	5/30/2025
Total Number of People Served by this Project	100
Total Number of People Served by this Project in San Marcos Only	100
Grant Amount Requested	1500
	Organization Details

Organization Name	ArtsBusXpress
Organization Street Address	1804 Garnet Avenue, Ste 487
Organization City	San Diego
Organization State	c
Organization Zip Code	92109
Organization Website	www.ArtsBusXpress.org
Organization's EIN	20-2793281 200 ArtsBusXpress ff1099a6-b5f7-44ec-b3d9-caf639543797 1804 Garnet Ave San Diego CA 92109 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-02-11T00:00:00 2025-03-03T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2025-02-10T00:00:00 2006 03
	Contact Information
Contact First Name	A.J.
Contact Last Name	Steinberg
Contact Title	Vice President, Board
Contact Phone	+13107950269
Contact Email	aj.steinberg@artsbusxpress.org
	Project Details
Briefly describe your request for funds.	This grant will provide funding for field trip transportation for classes at San Marcos Title 1 schools, ensuring that these students have access to educational field trips that enhance learning, inspire curiosity, and provide meaningful experiences beyond the classroom.

Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	This grant will directly impact the San Marcos community by providing up to 100 students from Title 1 schools with access to enriching educational field trips. Many of these students face financial and logistical barriers that prevent them from experiencing learning opportunities outside the classroom. By funding transportation, this grant will ensure these students can explore museums, science centers, and cultural institutions—expanding their horizons, reinforcing classroom learning, and fostering a lifelong love of discovery.
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, ArtsBusXpress (ABX) actively collaborates with over 100 arts and science venues across San Diego County and within San Marcos we partner with **Cal State San Marcos.**
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	no, we have not.

Please upload the annual operating budget for your organization.

ABX_Annual_Budget.pdf

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

ABX_Authorization_Letter_AJ.docx

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	1850

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?	For over 20 years ArtsBusXpress has operated through the generosity of individual donors and grants from foundations and local government.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
NOTE: these are estimates as each school's bus costs can vary based on the length of the trip and other factors.		
Bus costs per student approximately $18.50 x 100 students	1850	we will cover any cost over $1500
Total budget for this PROJECT:	1850	ABX covers extra cost

	Source Name	Amount	C / CD / P
Additional Funding Source 1	ArtsBusXpress	$350	CD
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			

ARTSBUSXPRESS **FY24-25 BUDGET**

INCOME	FY2024-2025 TOTALS
Unrestricted Support:	
Corporate Sponsors	15,000
Grants-Foundations & Trusts	40,000
Contributions - Private Donors	20,000
Events	15,000
	90,000
Restricted Support:	
Private Donors (Restricted - Field Trips)	1,000
Foundations (Restricted - Field Trips)	25,000
Government Grants (Restricted - Field Trips and Program Salaries)	80,000
	106,000
Total Support	**196,000**
EXPENSES	
Field Trip Awards Paid	**90,000**
Total Program Administrator Cost	
Wages - PT Program Administrator	60,000
Employer Payroll Taxes	4,500
Employee Telephone & Internet	660
	65,160
Fundraising Expenses	
Grant Writing	2,500
Donor Events	3,000
Marketing-Website Develoment	2,500
	8,000
Other Operating Expenses	
Accounting/Tax Services	9,400
Merchant Service Fees	651
Dues &Subscriptions	2,000
Software (Foundant)	6,550
Insurance - D&O/Liability	360
Office Supplies/Print/Postage	450
Rent, Parking and Other OCC	1,080
Storage	1,536
Insurance - Workers Comp	462
Taxes and Licenses	240
Office Equipment	450
Travel/Mileage	295
Website (Hosting, email,etc)	1,800
Miscellaneous	500
	25,774
Total Operating Expenses	**188,934**
NET INCOME	**$ 7,066**

Barracuda Booster Club
PO Box 222
San Marcos, CA 92079
stephanie.carroll@icacswim.com
(805) 714-8116

March 21, 2025

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

Dear Members of the San Marcos Community Foundation Committee,

I am writing to express our enthusiastic support for the Barracuda Booster Club's grant application and to provide additional context about the importance of this request for our community. The Barracuda Booster Club is a non-profit organization dedicated to offering youth swimmers from diverse backgrounds the opportunity to excel in the sport of swimming, fostering teamwork, discipline, and personal growth. Our team currently serves approximately 100 athletes, and we are proud to support youth from a wide range of cultural and socio-economic backgrounds, including neurodivergent individuals.

We are requesting funding to purchase touch pads for our swim team, a crucial piece of equipment that will help us provide top-tier training and competition experiences for our swimmers. This equipment will directly benefit our athletes by enhancing their performance tracking, improving training efficiency, and preparing them for competitive meets. Additionally, the touch pads will benefit our local community by attracting swimmers and families from surrounding areas to our meets, bringing both cultural diversity and economic activity to San Marcos.

Through our collaboration with Inland Coastal Aquatics Club and our use of the Palomar College Pool, we are able to maximize our impact on local youth, providing a pathway to success both in the pool and in life. We are confident that the requested funds will allow us to take our program to the next level, ensuring that every athlete, regardless of background or ability, has the tools needed to succeed.

We greatly appreciate your consideration of our application, and we thank you for your continued support of youth athletics and community development in San Marcos.

Sincerely,

Stephanie Carroll

Stephanie Carroll
President
Barracuda Booster Club

Title

Barracuda Booster Club - Making Waves: Community Swim Team Essential Equipment

03/30/2025

id. 50116458

by **Gail Garcellano** in **San Marcos Community Foundation**
on behalf of **Barracudas Booster Club**

ggarcellano@yahoo.com

Original Submission

03/30/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Barracuda Booster Club - Making Waves: Community Swim Team Essential Equipment
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Making Waves - Community Swim Team Essential Equipment
Project Start Date	5/1/2025
Project End Date	10/31/2025
Date by Which Funds Will Be Expended:	9/30/2025
Total Number of People Served by this Project	500
Total Number of People Served by this Project in San Marcos Only	200
Grant Amount Requested	1500
	Organization Details

Organization Name	Barracuda Booster Club
Organization Street Address	P.O. Box 222
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92079
Organization Website	Barracuda Booster Club
Organization's EIN	33-0564729 200 Barracudas Booster Club e59333f0-a98f-498f-a6e0-bcab8ac1ebbf PO Box 222 San Marcos CA 92079 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-24T00:00:00 501(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) 2025-03-10T00:00:00 2016 04
	Contact Information
Contact First Name	Gail
Contact Last Name	Garcellano
Contact Title	Secretary
Contact Phone	+19174072811
Contact Email	ggarcellano@yahoo.com
	Project Details

Briefly describe your request for funds.	The Barracuda Booster Club is a non-profit organization that supports the only San Marcos competitive swim team. We are dedicated to promoting youth development and fostering a passion for swimming in our community. We are reaching out to request grant funding to purchase touch pads for our swimmers, which will significantly enhance our training and competition capabilities. Touch pads are essential tools that allow us to accurately measure swimmers' times during swim meets, improving both meet efficiency and the ability for swimmers' to track progress. Currently, our organization does not have any touch pads and the equipment at Palomar College is old and breaking down. With the purchase of touch pads, we will be able to host meets at Palomar College for all swimmers in San Diego County. Unfortunately, our current budget does not cover the cost of purchasing this necessary equipment, and as a non-profit, we rely heavily on community support and funding to provide the best resources for our athletes. By investing in touch pads, we will improve the overall experience for our swimmers, enhancing their development, performance, and passion for the sport. We respectfully request your support in funding the purchase of these essential items.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The Barracuda Booster Club is deeply committed to serving the diverse, multicultural community of San Marcos, including neurodivergent individuals. Our swim team provides a welcoming and inclusive environment where youth from various cultural backgrounds, abilities, and experiences can come together to pursue their passion for swimming. The addition of touch pads will ensure that all our athletes, regardless of their background or ability, have access to the best tools to enhance their training and performance. Additionally, our swim meets will attract participants from outside San Marcos, bringing in athletes and families from neighboring communities, and generating positive economic impact by supporting local businesses. This investment will have a lasting impact on our athletes, their families, and the San Marcos community, as it will contribute to a stronger, more engaged swimming culture and promote a healthy lifestyle. By providing cutting-edge equipment, we are helping San Marcos' youth swimmers build confidence, teamwork, skills, and discipline—values that extend beyond the pool and positively influence their academic and personal lives.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	The Barracuda Booster Club partners with Inland Coastal Aquatics and Palomar College to provide coaching, training, and competition opportunities, enhancing our swimmers' growth and community impact.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	N/A

Please upload the annual operating budget for your organization.

RRF-1_2023.pdf

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

Donation_Letter_of_Approval.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	1672.95
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 Barracuda Booster Club supports swimmers with activities and scholarships. Donations or grants are essential. We would not be able to run the project if we do not receive the grant request.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Colorado Time Systems: AquaGrip Championship Touchpad - 78 inches	*$1672.95*	
Total budget for this PROJECT:	$1672.95	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	N/A		
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814
(916) 210-6400

WEBSITE 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)

Barracudas Booster Club
Name of Organization

List all DBAs and names the organization uses or has used

PO Box 222
Address (Number and Street)

San Marcos, CA 92079
City or Town, State, and ZIP Code

(917) 407-2811 Telephone Number

treasicac@gmail.com E-mail Address

Check if:
☐ Change of address
☐ Amended report

State Charity Registration Number 105996

Corporation or Organization No. 9767274

Federal Employer ID No. 330564729

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, 311, and 312)
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 09 / 01 / 2022 **ending** 08 / 31 / 2023 **) list:**

Total Revenue $ (including noncash contributions) 9868

Noncash Contributions $

Total Assets $ 30610

Program Expenses $ 13340

Total Expenses $ 13340

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.

Signature of Authorized Agent	Printed Name	Title	Date
	Gail Garcellano	Treasurer	1/6/2024

Office of the Attorney General

Registry of Charitable Trusts

Privacy Notice

As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charitable Trusts (Registry), a part of the Public Rights Division, collects the information requested on this form as authorized by the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Gov. Code § 12580 et seq.) and regulations adopted pursuant to the Act (Cal. Code Regs., tit. 11, §§ 300-316). The Registry uses the information in the administration and enforcement of the Act, including to register, renew, or update your organization's registration or to prepare reports pursuant to the Act. The Attorney General may also use the information for additional purposes, including in support of investigations and law enforcement actions, providing public access to information as required by the Act (Gov. Code §§ 12587, 12587.1, 12590), and making referrals to other law enforcement agencies. Any personal information collected by state agencies is subject to the limitations in the Information Practices Act and state policy. The Department of Justice's general privacy policy is available at **www.oag.ca.gov/privacy-policy**.

Providing Personal Information. All the personal information requested in the form must be provided. An incomplete submission may result in the Registry not accepting the form, and cause your organization to be out of compliance with legal requirements to operate in California.

Access to Your Information. The completed form is a public filing that will be made available on the Attorney General's website at **www.oag.ca.gov/charities** pursuant to the public access requirements of the Act. You may review the records maintained by the Registry that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information. In order to process the applicable registration, renewal, registration update, application, or report, we may need to share the information on this form with other government agencies. We may also share the information to further an investigation, including an investigation by other government or law enforcement agencies. In addition, the information is available and searchable on the Attorney General's website.

The information provided may also be disclosed in the following circumstances:

- With other persons or agencies where necessary to perform their legal duties, and their use of your information is compatible and complies with state law, such as for investigations or for licensing, certification, or regulatory purposes;

- To another government agency consistent with state or federal law.

Contact Information. For questions about this notice or access to your records, contact the Registrar of Charitable Trusts, 1300 I Street, Sacramento, CA 95814 at **rct@doj.ca.gov** or (916) 210-6400.

MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400

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

INSTRUCTION FOR FILING ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586 and 12587, California Government Code
11 Cal. Code Regs. section 301-306, 309, 311 and 312

(FORM RRF-1)

The purpose of the Annual Registration Renewal Fee Report (Form RRF-1) is to assist the Attorney General's Office with early detection of charity fiscal mismanagement and unlawful diversion of charitable assets.

WHO MUST FILE A FORM RRF-1?

Every charitable nonprofit corporation, unincorporated association or trustee holding assets for charitable purposes that is required to register with the Attorney General's Office is also required to annually file Form RRF-1, even if the corporation does not file Form 990s annually or is on extended reporting with the Internal Revenue Service. Only those charitable entities and trustees required by law to register with the Attorney General are required to file Form RRF-1. Entities exempt from the filing requirement include:

(1) a government agency,

(2) a religious corporation sole,

(3) a cemetery corporation regulated under Chapter 12 of Division 3 of the Business and Professions Code,

(4) a political committee defined in Section 82013 of the California Government Code which is required to and which does file with the Secretary of State any statement pursuant to the provisions of Article 2 (commencing with Section 84200) of Chapter 4 of Title 9,

(5) a charitable corporation organized and operated primarily as a religious organization, educational institution or hospital,

(6) a health care service plan that is licensed pursuant to Section 1349 of the Health and Safety Code and reports annually to the Department of Managed Health Care,

(7) corporate trustees which are subject to the jurisdiction of the Commissioner of Financial Institutions of the State of California or to the Comptroller of Currency of the United States. However, for testamentary trusts, such trustees should file a copy of a complete annual financial summary which is prepared in the ordinary course of business. See Probate Code sections 16060-16063.

WHAT TO FILE

ALL REGISTRANTS, regardless of the amount of total revenue, must file Form RRF-1 with the Attorney General's Registry of Charitable Trusts no later than four months and fifteen days after the organization's accounting period ends (May 15 for calendar year filers).

A copy of IRS Form 990, 990-PF, 990-EZ, or 1120 as filed with IRS, together with all attachments and schedules, must be filed with the Attorney General's Registry of Charitable Trusts, together with Form RRF-1. Schedule B is not required. Organizations whose revenue falls below the threshold for filing IRS Form 990-EZ shall file Form RRF-1 with the Registry, together with a treasurer's report (CT-TR-1) sufficient to identify and account for revenue, assets and disbursements. [See instructions for Form CT-TR-1.]

EXTENSIONS FOR FILING

Extensions of time for filing Form RRF-1 will be allowed if an organization has received an extension from the Internal Revenue Service for filing the IRS Form 990, 990-PF, 990-EZ, or 1120. An organization shall file both forms (RRF-1 and IRS Form 990, 990-PF, 990-EZ, or 1120) with the Registry of Charitable Trusts at the same time, together with (1) the applicable renewal fee; and (2) a copy of all requests to IRS for an extension and, where approval of the extension is not automatic, a copy of each approved extension request. IT IS NOT NECESSARY TO SEND A COPY OF THE EXTENSION REQUEST PRIOR TO FILING THE REPORT.

ANNUAL REGISTRATION RENEWAL FEE

All registrants must include with Form RRF-1 the appropriate registration renewal fee based on the registrant's total revenue (the reported total revenue on Form 990, 990-PF, 990-EZ, or CT-TR-1) for the preceding fiscal year, as follows:

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

NOTE: A REGISTRATION FEE IS NOT DUE WITH AN AMENDED REPORT FOR ANY REPORT PERIOD IN WHICH A FEE HAS ALREADY BEEN PAID UNLESS AN AMENDED REPORT CHANGES THE AMOUNT OF THE FEE DUE.

STATE CHARITY REGISTRATION NUMBER

The State Charity Registration Number is the Charitable Trust (CT) number assigned to an organization by the Registry of Charitable Trusts at the time of registration. If you do not know the organization's State Charity Registration Number, you may look it up using the Registry Search feature on the Attorney General's website at www.oag.ca.gov/charities. If you are unable to locate the State Charity Registration Number, leave that line blank and Registry staff will insert the number when it is received in the Registry of Charitable Trusts.

OTHER IDENTIFICATION NUMBERS

The corporation number is a seven-digit number assigned by the Office of the Secretary of State and is stamped on the organization's articles of incorporation.

The organization number is a seven-digit number assigned by the Franchise Tax Board for non-corporate entities.

The Federal Employer Identification Number is a nine-digit number assigned by the Internal Revenue Service.

The following will assist you in responding to the questions on Form RRF-1:

PART A

Provide the beginning and ending dates of the most recent full accounting period (Month/Day/Year). An accounting period may be by calendar year (ex: 01/01/2016-12/31/2016) or by fiscal year (ex: 07/01/2016-06/30/2017).

For each amount, report only whole dollars without rounding (e.g., $100.99 should be reported as $100).

Total Revenue - is the amount earned and received during the current year and it includes all contributions (including noncash contributions), gifts, grants, investment income, membership dues, program service revenues, special event revenue, and other revenue. For charities reporting to the IRS it is the amount reported as total revenue on IRS Form 990, Part 1, line 12; IRS Form 990-EZ, Part 1, line 9; IRS Form 990-PF, Part 1, line 12.

Noncash Contributions - Are noncash donations made to a charity. Common examples are donations of food, clothing, equipment, pharmaceutical and medical supplies. Noncash contributions exclude contributions made by cash, check, electronic funds transfer, debit card, credit card, or payroll deduction. For charities reporting to the IRS it is the amount reported to the IRS Form 990, Part VIII, line 1g.

Total Assets - Are resources owned by the charity which have current or future economic value that can be measured. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part X, line 16, column (B); IRS Form 990-EZ, Part II, line 25, column (B); and IRS Form 990-PF, Part II, line 16, column (B).

Program Expenses - Are expenses incurred by the organization to further its exempt purposes. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part IX, line 25, column (B); IRS Form 990-EZ, Part III, line 32; and IRS Form 990-PF, Part 1, line 26, column (d). If you are not required to file Form 990, 990-EZ, nor 990-PF with the IRS because total annual revenue was under $50,000, and are instead filing the required Form CT-TR-1, leave Program Expense blank.

Total Expenses - Are all expenses paid or incurred by the organization including program expenses, fundraising expenses, employee salary & wages, accounting, depreciation, management and administrative expenses. For charities reporting to the IRS it is the amount reported in IRS Form 990, Part IX, line 25, column (A); IRS Form 990-EZ, Part 1, line 17; and IRS Form 990-PF, Part 1, line 26, column (a).

PART B

PART B, QUESTION #1

If “yes,” provide the following information on the attachment:

1) Full name of the director, trustee, or officer involved and position with the organization.

2) Nature of the transaction, e.g., loan to director, contract with officer's business, etc.

3) Attach a copy of the board of directors' meeting minutes authorizing the transaction.

4) Include, if applicable, the date of transaction; purpose of transaction; amount of the loan or contract; interest rates; repayment terms; balance due; type of collateral provided; copy of contract, loan or other agreement; amount paid to director, trustee, or officer for the period; evidence of other bids received related to the transaction.

PART B, QUESTION #2

If “yes,” provide the following information on the attachment:

1) Nature, date, amount of loss, and parties involved.

2) Description of the steps the organization took to recover the loss. Attach a copy of any police and/or insurance report.

3) Description of the procedures the organization implemented to prevent a recurrence of the situation.

PART B, QUESTION #3

If “yes,” provide the following information on the attachment:

1) Description of the fine, penalty, or judgment and the circumstances that resulted in the payment, together with the name and title of the person(s) responsible and why the payment was made with the organization's funds.

2) Name of the organization or government agency that issued the fine, penalty or judgment, the amount and date of payment.

3) Copies of all communications with any governmental agency regarding the fine, penalty, or judgment.

4) Description of procedures the organization implemented to prevent a reoccurrence of the fine, penalty, or judgment.

PART B, QUESTION #4

If “yes,” provide an attachment listing the name, mailing address, telephone number, and e-mail address of each commercial fundraiser, fundraising counsel, or commercial coventurer.

PART B. QUESTION #5

If “yes,” provide an attachment listing the name of each funding source, the name of the agency, mailing address, contact person, and telephone number. **Do not submit IRS Schedule B as a response to this question.** The required attachment must be made available for public viewing.

PART B, QUESTION #6

If “yes,” provide an attachment listing the date of each raffle.

PART B, QUESTION #7

If “yes,” provide an attachment describing whether the vehicle donation program is operated by the charity or a commercial fundraiser, together with the name, mailing address, telephone number and e-mail address for each commercial fundraiser.

PART B, QUESTION #8

If you received over $2 million in total revenue, as reported on IRS Form 990, 990-PF or 990-EZ, audited financial statements using generally accepted accounting principles are required. Audit must be conducted by independent certified public accountant in conformity with generally accepted auditing standards. You may deduct from total revenue grants and contracts for services with governmental entities for which the governmental entity requires an accounting of how grant funds were spent (to the issuing government entity).

PART B, QUESTION #9

"Restricted assets" are assets the charity holds that may be used only for a specific purpose. The restriction may come from the governing documents, a condition imposed by the donor, or the solicitation that led to the donation. Examples of restrictions are endowment funds, building funds, gifts for specific purposes, and fiscally-sponsored projects. For organizations filing the IRS Form 990, refer to the Balance Sheet. If the line reporting net assets without donor restrictions is a negative number, and the line reporting net assets with donor restrictions is a positive number, answer "yes."

If “yes,” provide the following information on the attachment:

1) A written statement confirming that all restricted funds were used consistent with their restricted purpose, and explaining why unrestricted net assets were negative at the end of the reporting period, and

2) Proof of directors' and officers' liability insurance coverage. Please include a cover note stating "confidential" when submitting the proof of insurance.

SIGNATURE

A signature of an authorized agent is required. An authorized agent may be the president or chief executive officer, treasurer or chief financial officer of a public benefit corporation; or a trustee if the organization is a trust; or other authorized agent of the organization. Signatures do not need to be original inked signature. Copies or electronic signatures are acceptable.

BITHIAH'S FAMILY SERVICES
1030 La Bonita Dr. #334 San Marcos CA 92078

San Marcos Community Foundation,

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

Michelle Thompson

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

Title

Bithiah's Family Services- San Marcos Resource Center Summer Tutoring Program

03/13/2025

id. 49942275

by **Dyanna Sousa** in **San Marcos Community Foundation**
on behalf of **Bithiahs Family Services**

1030 La Bonita Dr #334
San Marcos , California
92078
United States
951 370 5625
dsousa@bithiahs.org

Original Submission

03/13/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Bithiah's Family Services- San Marcos Resource Center Summer Tutoring Program
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	San Marcos Resource Center Summer Tutoring Program
Project Start Date	6/9/2025
Project End Date	8/7/2025
Date by Which Funds Will Be Expended:	6/1/2025
Total Number of People Served by this Project	120
Total Number of People Served by this Project in San Marcos Only	50

Grant Amount Requested	8000
	Organization Details
Organization Name	Bithiah's Family Services
Organization Street Address	1030 La Bonita Dr #334
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92078
Organization Website	https://bithiahsfamilyservices.org
Organization's EIN	47-3251661 200 Bithiahs Family Services a4a7e86d-d6ce-4dd2-8eb8-1faa21420c49 12345 Mountain Ave Ste N208 Chino CA 91710 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-10T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2025-03-10T00:00:00 2015 05
	Contact Information
Contact First Name	Chloe
Contact Last Name	Sousa
Contact Title	Grants Coordinator
Contact Phone	+19513705625
Contact Email	csousa@bithiahs.org
	Project Details

Briefly describe your request for funds.	We are requesting funds to support a summer tutoring program at Bithiah's San Marcos Resource Center, designed to serve 120 at-risk, foster, or low-income children over the course of three weeks. The program will provide three hours of tutoring, three days a week, along with one nutritious meal each day. Many of these children rely on free lunch during the school year and are at heightened risk of academic setbacks over the summer. Without consistent educational support and nutritious meals, they are more likely to lose academic skills and struggle to keep up when school resumes. The funds will cover the costs of hiring qualified tutors, providing one meal each day, and purchasing educational materials and supplies. By offering a safe and structured learning environment, this program will help these children stay on track academically, prevent learning loss, and build confidence. This initiative is crucial for addressing educational disparities and ensuring that at-risk children have the opportunity to thrive, regardless of their socio-economic background.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	This summer tutoring program is of significant importance to the San Marcos community, especially for at-risk and low-income children who often face barriers to educational success. This program is designed to bridge that gap, ensuring that children in our community continue to receive the support they need to stay academically engaged during the summer months. Bithiah’s San Marcos Resource Center already serves 350 children, and we plan to distribute information about the summer program to their families. We anticipate that approximately one-third of our clients will register, meaning we expect to serve 120 children. The significance of this program lies in its ability to make a lasting impact on the educational and emotional well-being of local children. By providing a safe space for learning, we are helping to ensure that these children are prepared to succeed when they return to school, contributing to stronger, more resilient families and a better future for the San Marcos community as a whole.
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 Baby2Baby, Dr. Bronner’s (local to San Marcos, donating hygiene products), and Azusa Pacific University (providing free therapy) to strengthen our programs.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes, we received a $1,500 grant for our Bithiah's Heart Retreat. This retreat provided 100 foster caregivers with essential training hours while staying at Lake San Marcos.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Bithiah's Family Services is dedicated to supporting vulnerable populations, particularly those affected by the foster care system, through a range of trauma-informed services. Our mission is to provide equitable access to essential services, including housing, mental health support, education, and tangible necessities, ensuring that individuals involved with the foster care system are empowered to thrive. Bithiah's operates with the belief that everyone, regardless of their background, deserves a fair chance at success. Our strategic objectives include providing trauma-informed mental health services through individual therapy, group support, and educational workshops; supporting foster caregivers by equipping them with the tools and knowledge to care for children who have experienced trauma; improving educational outcomes by facilitating access to tutoring, mentoring, and educational resources, particularly for children and young adults who have aged out of foster care and are at risk of educational setbacks; ensuring access to essential resources such as food, clothing, hygiene products, school supplies, and furniture; and building community connections by creating a safe and supportive environment for foster children, caregivers, and families to come together, share experiences, and build a strong support system. Over the years, Bithiah's has made significant strides in expanding its programs, creating impactful change, and becoming a pillar of support in the Southern California community. In 2020, Bithiah's opened its first Resource Center in Pomona, Los Angeles County, followed by a second location in San Marcos, San Diego County, in 2023. These centers offer a safe space for individuals and families impacted by foster care to access mental health services, educational support, and tangible supplies. We've seen firsthand the difference these centers make in the lives of the individuals we serve, providing them not only with physical resources but also with the emotional support necessary for healing. Another impactful program Bithiah's provides is the Bithiah's Heart Retreat, which offers training and respite to foster caregivers. Bithiah's has also hosts an annual Christmas Drive, ensuring that every child in our programs, including those from foster, adoptive, and kinship families, receives meaningful holiday gifts.This event continues to be one of our most anticipated community events, as it offers

families a chance to “shop” for gifts free of charge, giving them dignity and reducing the stress of holiday spending.

One of the most critical aspects of our mission is our housing program for transitional-aged youth (TAY), which provides a safe and supportive environment for young adults who have aged out of the foster care system and are at risk of homelessness. The housing program offers not only a roof over their heads but also essential services such as job readiness training, financial literacy classes, mentoring, and life skills development. The program aims to help these young adults transition from the foster care system into independent living, equipping them with the tools they need to succeed and break the cycle of homelessness and instability.

Through our tutoring and mentorship programs, we have seen firsthand how consistent academic support can transform the educational outcomes of foster children. In particular, our focus on literacy and STEM (Science, Technology, Engineering, and Mathematics) education has opened up opportunities for children to excel in areas they might not have otherwise explored. Transitional-aged youth have also benefited from our job readiness and financial literacy programs, preparing them for independent living and employment. Trauma-informed care is at the heart of our work. Our therapy services are designed to meet the unique needs of foster children and families, helping them heal from the effects of abuse, neglect, and separation. By providing consistent mental health support, we have seen significant improvements in the emotional well-being of the children and caregivers we serve. Caregivers often report feeling more empowered and better equipped to handle the challenges of fostering, while children show improved coping skills and resilience. Foster caregivers often face isolation and burnout due to the challenging nature of their work. Bithiah’s offers ongoing support through our training programs, support groups, and respite services, helping caregivers build a network of support. Our caregivers have shared how our programs have improved their ability to care for children in need, and many have gone on to become advocates for foster children in their communities.

One of the most significant impacts of Bithiah’s is the sense of community we foster among those we serve. The Resource Centers, retreats, and community events provide a space for families to connect, share experiences, and support one another. For many of our clients, Bithiah’s is a lifeline that offers not only services but also hope, understanding, and compassion. By continuing to expand our programs, strengthen our partnerships, and provide critical resources, we are working to ensure that foster children and their families have the tools they need to overcome adversity, build resilience, and thrive in the face of life’s challenges. Through our ongoing efforts, we are not only transforming lives but also building a stronger, more supportive community for everyone. Bithiah’s Family Services is committed to creating lasting change in the lives of vulnerable children and families, and the impact we’ve had on the San Marcos and greater Southern California communities is a testament to the power of compassionate, trauma-informed care.

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

Please upload the annual operating budget for your organization.

BFS.Budget.2025.pdf

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

Final_Audited_FS.pdf

Please attach the first two pages of your Federal 990.

BFS.990.2023.pdf

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

Authorization_Letter.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	10000

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?	The budget covers $4,500 for tutor costs, $800 for education supplies, and $2,700 for meals. If the full grant is not awarded, we'll prioritize essential expenses and seek alternative funding sources.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Personnel Costs (tutors)	*$4,500.00*	*$25/hr × 3 hours/day × 3 days/week × 3 weeks × 2 tutors = $4,500*
Program Supplies (educational materials)	$800.00	Educational materials (workbooks, stationary, etc.) estimated at $8 per child
Meals	$2,700.00	Meal costs for 100 children (1 meal per day, 3 days a week for 3 weeks)
Total budget for this PROJECT:	$8,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	San Diego County District Attorney's Office	10k	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			

Resource Center Budget 2025

San Diego & Los Angeles

Program Expenditure	Projected Cost	Description
Rent	$56,400	Facility Rent for Both Resource Centers
Utilities	$5,900	Electricity, Water, Gas, & Waste Services.
Community Events	$20,800	
Mentorship License/Supplies	$2,000	
TAY LGBTQIA+ Support Program	$10,000	Clinical Services, Crisis Intervention, & Case Management
Tangible Essentials	$12,000	Distributing Diapers, Wipes, Clothing, & Backpacks
Fundraising Gala	$8,000	
Training Resources/Curriculum	$6,000	
Caregiver Retreat	$15,000	Client Foster Care Training/Licensing Retreat
Capital Improvements	$7,000	Furnishing,Enrichment Resources, & Facility Upgrades
Alarm, Security	$1,000	
Maintenance/Repairs	$3,000	
Visitation Hospitality	$1,400	Snacks & Refreshments
Transportation/Travel	$1,000	Gas & Maintenance for Org. Vehicle
Pest Control	$1,000	
Staff Uniforms	$1,500	
Total	**$152,000**	
Insurance		
Workmans Comp	$6,500	
Liability	$4,700	
Total	**$11,200**	
Payroll		
Salary Compensation	$125,000	Director, Training Coordinator, Donor Liaison, Grants Manager
Total	**$125,000**	
Resource Center Total	**$288,200**	

TAY Housing Budget 2025

Program Expenditure	Projected Cost	Description
Housing Facility Rent	$42,000	
Utilities	$7,000	
Capital Improvements	$15,000	Furnishing & Equipment
Marketing & Outreach	$3,000	
Program Evaluation & Reporting	$5,000	
Life Skills Workshops	$6,000	
Employment Readiness Training & Career Counseling	$5,000	
Maintenance/Repairs	$5,000	
Education Support & Materials	$4,000	
Mental Health Services & Resources	$23,600	Counseling, Therapy, & Related Materials
Office Supplies	$2,000	
Cleaning Services	$2,000	
Alarm/Security Upgrades	$2,500	
Food/Snacks	$6,000	
Transportation Vouchers or Assistance	$3,000	
Clothing & Hygiene Products	$4,000	
Total	**$135,100**	
INSURANCE	**Projected Cost**	
Workmans Comp	$29,000	
Liability	$6,000	
Total	**$35,000**	
PAYROLL/Benefits/Insurance	**Projected Cost**	
4 Part-Time Employees thru Program @ $20 per hr	$66,560	
5 Full-Time Employees (trainers, director, caretakers)	$260,000	
Employee Benefits	$115,772	
Total	**$442,332**	
Bithiah's House Total	**$612,432**	
Operational Total	**$900,632**	

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

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

C
BITHIAH'S FAMILY SERVICES
12345 N MOUNTAIN AVE SUITE N #208
CHINO, CA 91710

D Employer identification number
47-3251661

E Telephone number
909-631-8677

G Gross receipts $ 629,680.

F Name and address of principal officer: KEITH THOMPSON
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ 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.BITHIAHSFAMILYSERVICES.ORG

H(c) Group exemption number

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

L Year of formation: 2015

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: BITHIAH'S FAMILY SERVICES PROVIDE SUPPORTIVE SERVICES INCLUDING TRAININGS TO EDUCATORS, FOSTER, ADOPTIVE, KINSHIP AND BIRTH FAMILIES. TRAUMA INFORMED RETREAT AND CONFERENCE FOR FOSTER, ADOPTIVE AND KINSHIP MOMS. SUPPORT GROUPS FOR FOSTER, ADOPTIVE AND KINSHIP PARENTS.

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

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	5
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	**5**	21
6	Total number of volunteers (estimate if necessary)	**6**	25
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	217,184.	345,790.
9	Program service revenue (Part VIII, line 2g)		282,955.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	408.	935.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	217,592.	629,680.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		13,995.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	30,035.	457,513.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 7,615.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	144,623.	231,867.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	174,658.	703,375.
19	Revenue less expenses. Subtract line 18 from line 12	42,934.	-73,695.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	99,514.	25,819.
21	Total liabilities (Part X, line 26)	0.	0.
22	Net assets or fund balances. Subtract line 21 from line 20	99,514.	25,819.

Part II Signature Block

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

Sign Here

Signature of officer — Date

MICHELLE THOMPSON — EXECUTIVE DIR.
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
SAM SALTY				P03201443

Firm's name GUZMANGRAY
Firm's address 4510 E. PACIFIC COAST HIGHWAY, STE 270
LONG BEACH, CA 90804
Firm's EIN 93-3705160
Phone no. (562) 498-0997

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code:) (Expenses $ 667,345. including grants of $) (Revenue $ 282,955.)

SEE SCHEDULE O

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

4c (Code:) (Expenses $ including grants of $) (Revenue $)

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

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

4e Total program service expenses 667,345.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	3		
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** 21			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**		X
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O.*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O.*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	**17**		

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

Check if Schedule O contains a response or note to any line in this Part VI 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.	1a 7		
b	Enter the number of voting members included on line 1a, above, who are independent.	1b 5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? SEE SCHEDULE O	2	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O.*	9		X

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

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

Section C. Disclosure

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

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

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

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

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

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

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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) MICHELLE THOMPSON	10									
EXECUTIVE DIR.	0			X				76,154.	0.	0.
(2) JEFF HORVATH	1									
TREASURER	0	X		X				0.	0.	0.
(3) BETSY CASTANELLOS	5									
SECRETARY	0	X		X				0.	0.	0.
(4) KEITH THOMPSON	10									
PRESIDENT	0	X		X				0.	0.	0.
(5) REX WHITE	1									
DIRECTOR	0	X						0.	0.	0.
(6) DJ JOHNSON	1									
VICE PRESIDENT	0	X						0.	0.	0.
(7) MANISHA BRAITHWAITE	5									
DIRECTOR	0	X						0.	0.	0.
(8) DYANNA SOUSA	15									
DIRECTOR	0	X						0.	0.	0.
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								76,154.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								76,154.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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 Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	345,790.			
	g Noncash contributions included in lines 1a-1f	1g				
	h **Total.** Add lines 1a-1f		345,790.			
Program Service Revenue		Business Code				
	2a HOUSING	900099	282,955.	282,955.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		282,955.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a MISC INCOME		935.	935.		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d		935.			
	12 **Total revenue.** See instructions		629,680.	283,890.	0.	0.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	13,995.	13,995.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	76,154.	53,308.	15,231.	7,615.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	346,021.	340,043.	5,978.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	35,338.	34,223.	1,115.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	4,600.	4,140.	460.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	2,385.	2,147.	238.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	69,295.	69,295.		
17 Travel	6,343.	5,709.	634.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	39,830.	37,123.	2,707.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CONTRACT SERVICES	31,552.	31,002.	550.	
b PROGRAM EXPENSES	26,632.	26,632.		
c SUPPLIES	24,259.	24,222.	37.	
d INTERNSHIPS	4,320.	4,320.		
e All other expenses	22,651.	21,186.	1,465.	
25 **Total functional expenses.** Add lines 1 through 24e	703,375.	667,345.	28,415.	7,615.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	20,554.	1	13,323.
	2	Savings and temporary cash investments	78,960.	2	12,496.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	99,514.	16	25,819.
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	99,514.	27	25,819.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	99,514.	32	25,819.
	33	Total liabilities and net assets/fund balances	99,514.	33	25,819.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	629,680.
2	Total expenses (must equal Part IX, column (A), line 25)	2	703,375.
3	Revenue less expenses. Subtract line 2 from line 1	3	-73,695.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	99,514.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	25,819.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		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?	2b		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?	2c		
	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?	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	Employer identification number
BITHIAH'S FAMILY SERVICES	47-3251661

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	516,343.	13,823.	100,985.	217,184.	345,790.	1,194,125.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 **Total.** Add lines 1 through 3	516,343.	13,823.	100,985.	217,184.	345,790.	1,194,125.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						12,142.
6 **Public support.** Subtract line 5 from line 4						1,181,983.

Section B. Total Support

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

12 Gross receipts from related activities, etc. (see instructions) **12** 0.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) **14** 98.14 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 **15** 98.16 %

16a **33-1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33-1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

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

19a **33-1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33-1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

Section A – Adjusted Net Income

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

Section B – Minimum Asset Amount

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

Section C – Distributable Amount

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

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

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

Section D – Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required – *provide details in* ***Part VI***)	5	
6	Other distributions (describe in **Part VI**). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	8	
9	Distributable amount for 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 – *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			
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, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. 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			

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

PART II, LINE 10 - OTHER INCOME

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

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

BITHIAH'S FAMILY SERVICES

Employer identification number

47-3251661

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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

1 **(a)** Name and address of organization or government	**(b)** EIN	**(c)** IRC section (if applicable)	**(d)** Amount of cash grant	**(e)** Amount of noncash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of noncash assistance	**(h)** Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							

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

3 Enter total number of other organizations listed in the line 1 table . . . 0

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

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1	INTERNSHIP PROGRAM	2	13,995.		CASH	
2						
3						
4						
5						
6						
7						

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

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

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

BITHIAH'S FAMILY SERVICES

Employer identification number

47-3251661

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

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

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

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

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

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

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

KEITH THOMPSON IS MARRIED TO MICHELLE THOMPSON

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

990 IS REVIEWED BY THE BOARD PRESIDENT BEFORE IT IS FILED

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

NO OTHER DOCUMENTS AVAILABLE TO THE PUBLIC.

BITHIAH'S FAMILY SERVICES 47-3251661

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

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

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

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

BITHIAH'S

Family Services

Financial Statements

December 31, 2024

BRETT BRADBURY CPA PC

Bithiah's Family Services
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BRETT BRADBURY CPA PC

NONPROFIT AUDIT | REVIEW | COMPILATION

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Bithiah's Family Services
Pomona, California

Opinion

I have audited the accompanying financial statements of Bithiah's Family Services (nonprofit organization), which comprise the statement of financial position as of December 31, 2024, 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 my opinion, the financial statements present fairly, in all material respects, the financial position of Bithiah's Family Services as of December 31, 2024, 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

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Bithiah's Family Services and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Bithiah's Family Services' 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

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

Brett Bradbury CPA PC ■ Long Beach, CA ■ Phone: 562-517-1899 ■ Email: bb@brettbradbury.cpa

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

- 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 Bithiah's Family Services' 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Bithiah's Family Services' ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Long Beach, California
March 10, 2025

Bithiah's Family Services
Statement of Financial Position
December 31, 2024

	2024
ASSETS	
Current Assets	
Cash and cash equivalents	$ 85,722
Contributions receivable	120,000
Total Current Assets	205,722
Long-Term Assets	
Property and equipment, net	9,286
Operating lease right-of-use assets	109,501
Deposits	10,758
Total Long-Term Assets	129,545
Total Assets	$ 335,267
LIABILITIES AND NET ASSETS	
Current Liabilities	
Accrued liabilities	$ 9,958
Operating lease liabilities, current portion	32,105
Total Current Liabilities	42,063
Long-Term Liabilities	
Operating lease liabilities, net of current portion	50,787
Total Long-Term Liabilities	50,787
Total Liabilities	92,850
Net Assets	
Without donor restrictions	142,417
With donor restrictions	100,000
Total Net Assets	242,417
Total Liabilities and Net Assets	$ 335,267

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

Bithiah's Family Services
Statement of Activities
Year Ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Grants and contracts	$ 369,030	$ 298,606	$ 667,636
Contributions	99,480	-	99,480
In-kind contributions	62,160	-	62,160
Special events, net of donor benefits	38,101	-	38,101
Net assets released from restrictions	198,606	(198,606)	-
Total Support and Revenue	767,377	100,000	867,377
Expenses			
Program	549,582	-	549,582
Management and general	109,804	-	109,804
Fundraising	15,180	-	15,180
Total Expenses	674,566	-	674,566
Change in net assets	92,811	100,000	192,811
Net assets, beginning of year as previously reported	25,819	-	25,819
Prior period adjustment (Note 11)	23,787	-	23,787
Net assets, beginning of year as restated	49,606	-	49,606
Net assets, end of year	$ 142,417	$ 100,000	$ 242,417

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

Bithiah's Family Services
Statement of Functional Expenses
Year Ended December 31, 2024

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total
Salaries and Related Expenses				
Salaries and wages	$ 301,444	$ 41,029	$ 6,763	$ 349,236
Payroll taxes	27,180	4,056	930	32,166
Employee benefits	15,941	2,169	358	18,468
Total Salaries and Related Expenses	344,565	47,254	8,051	399,870
Other Expenses				
Bank and merchant fees	-	229	-	229
Client assistance	19,064	-	-	19,064
Conferences and meetings	4,583	-	-	4,583
Contracted services	16,435	-	-	16,435
Cost of direct benefits to donors	-	-	7,820	7,820
Depreciation	1,486	371	-	1,857
Dues and subscriptions	-	3,618	-	3,618
Events	1,789	-	-	1,789
Information technology	-	9,462	-	9,462
Insurance	4,555	1,139	-	5,694
Licenses and fees	-	245	-	245
Marketing and promotion	867	347	7,129	8,343
Office expense	-	5,690	-	5,690
Postage and delivery	-	896	-	896
Professional fees	-	15,635	-	15,635
Program Supplies	82,042	-	-	82,042
Rent expense	50,504	12,626	-	63,130
Repairs and maintenance	1,189	297	-	1,486
Small equipment	9,754	2,439	-	12,193
Travel	64	1,773	-	1,837
Uniforms	-	4,612	-	4,612
Utilities	7,464	1,866	-	9,330
Vehicle expense	5,221	1,305	-	6,526
Total Other Expenses	205,017	62,550	14,949	282,516
Total Expenses	549,582	109,804	23,000	682,386
Less expenses included with revenues on the statements of activities				
Cost of direct benefits to donors	-	-	(7,820)	(7,820)
Total	$ 549,582	$ 109,804	$ 15,180	$ 674,566

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

Bithiah's Family Services
Statement of Cash Flows
Year Ended December 31, 2024

		2024
Cash Flows from Operating Activities		
Change in net assets	$	192,811
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation		1,857
Amortization of operating lease right-of-use asset		(104,115)
(Increase) decrease in operating assets:		
Contributions receivable		(120,000)
Deposits		(3,500)
Increase (decrease) in operating liabilities:		
Accrued liabilities		9,958
Operating lease liabilities, net		82,892
Net cash provided by operating activities		59,903
Net increase in cash and cash equivalents		59,903
Cash and cash equivalents, beginning of year		25,819
Cash and cash equivalents, end of year	$	85,722
Cash and cash equivalents consists of:		
Unrestricted cash and cash equivalents	$	85,722
Restricted cash and cash equivalents		-
	$	85,722
Supplemental Disclosure of Cash Flow Information		
Interest paid	$	-
Income taxes paid	$	-
Supplemental Disclosure of Noncash Investing and Financing Activities		
Operating lease right-of use-assets obtained in exchange for lease liabilities	$	40,917

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

NOTE 1 – ORGANIZATION

Bithiah's Family Services (the Organization) was incorporated under the laws of the state of California on March 27, 2015. The Organization is a publicly supported entity as described in Sections 170(b)(1)(A)(vi) and 509(a)(1) of the Internal Revenue Code.

The Organization operates facilities in Pomona, Azusa, and San Marcos, California, offering comprehensive wraparound services to infants, children, and teens in foster care, as well as youth aging out of the system and children at risk of removal. The services and programs offered by the Organization include:

Resource & Visitation Centers: Families receive support through court-approved trainings, clinician-led support groups, tutoring, monitored visitations, and access to tangible supplies.

Bithiah's House: Provides in-house mental health services such as therapy, self-care resources, mentorship, support groups, and life skills training to assist youth in their transition to independence.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"). The statements of financial position are presented in order of liquidity.

The Organization classifies revenue, other support, and expenses into two net asset categories according to the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

- *Net assets without donor restrictions* – Net assets for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board may designate, from net assets without donor restrictions, net assets for an operating reserve through a board-designated endowment.

- *Net assets with donor restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time, purpose or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and Cash Equivalents

For purposes of reporting cash flows, cash and cash equivalents include bank checking accounts used for operating purposes and highly liquid investments available for current use with maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions Receivable

Contributions receivable are unconditional promises received and are recorded when the promise to contribute is made. Unconditional promises to give expected to be collected within one year are recorded at net realizable value. All contributions receivable for the year ended December 31, 2024 are expected to be collected within one year.

Fair Value Measurements

The Organization carries certain assets and liabilities at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Certain financial instruments are carried at cost on the statements of financial position, which approximates fair value due to their short term, highly liquid nature.

The Organization classifies its financial assets and liabilities according to three levels and maximizes the use of observable inputs and minimizes the use of unobservable inputs when measuring fair value.

- Level 1 - Quoted market prices in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date. Examples of such assets are actively traded stocks, bonds, and mutual funds. This Level of data is given priority over Level 2 and 3 data in establishing fair market value.

- Level 2 - Observable inputs other than quoted prices included within Level 1 for the asset or liability, either directly or indirectly. An example of such an asset is an investment that is not traded actively and therefore no quoted price is available, but other similar investments have traded recently, or other data such as interest or yield rates are available that allows for a valuation of the asset. This Level of data is given priority over Level 3 data in establishing a fair market value.

- Level 3 - Unobservable inputs for the asset or liability that are not corroborated by market data. In this situation, unobservable data may be used to make the best fair value determination possible.

Property and Equipment

Property and equipment used in the operations of the Organization are stated at cost or, if donated, at the fair value at the date of contribution. All donated assets are reported as unrestricted support unless donors' stipulations specify how the assets must be used. The Organization reports expirations of donor restrictions when the acquired assets are placed in service and reclassifies with donor restricted net assets to without donor restricted net assets at that time. Property and equipment with a cost of at least $2,500 and a useful life of three years or more is capitalized. Depreciation and amortization on both purchased and donated items are recorded using the straight-line method over the shorter of the estimated useful life of the related asset or the term of the lease for leasehold improvements as follows:

Vehicles	7 years
Machinery and equipment	3-5 years
Furniture and fixtures	3-5 years

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment (continued)

Normal repairs and maintenance are expensed as incurred, whereas significant charges that increase the fixed asset values or extend useful lives are capitalized and depreciated over the estimated useful lives of the related assets.

Upon sale or disposition of property and equipment, the asset account is reduced by the cost, and the accumulated depreciation account is reduced by depreciation taken prior to the sale. Gains and losses are recognized in the statements of activities and changes in net assets upon disposal of property and equipment.

Impairment of Long-lived Assets

The Organization reviews its investment in long-lived assets for indicators of impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Impairment would be recorded in circumstances where undiscounted cash flows expected to be generated by an asset are less than the carrying value of that asset. As of December 31, 2024, there were no events or changes in circumstances indicating the carrying amount of long-lived assets may not be recoverable. There can be no assurance, however, that market or other conditions will not change in the future resulting in impairment of long-lived assets.

Deposits

Deposits are amounts paid on lease agreements that are expected to be refunded at the end of the lease term unless renewed.

Compensated Absences

The Organization's employees earn paid-time-off (PTO) based on the amount of time worked annually. Unused PTO for full-time employees is cumulative from year to year and can be accrued. Employees are also granted sick pay, which is not an earned benefit. No payment of unused sick leave will be made upon termination of employment.

Leases

The Organization leases office space under three separate operating leases. The Organization determines if an arrangement is a lease at inception. In evaluating contracts to determine if they qualify as a lease, the Organization considers factors such as if the Organization has obtained substantially all of the rights to the underlying asset through exclusivity, if the Organization can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities on the accompanying statements of financial position. ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Leases (continued)

ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. For leases that do not provide an implicit rate, the Organization has elected to use the risk-free discount rate of a period comparable with that of the lease term based on the information available at the commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. For operating leases, lease expense for lease payments is recognized on a straight-line basis over the lease term.

The Organization has elected not to recognize right-of-use assets and lease liabilities for short-term leases and instead records them in a manner similar to operating leases under legacy leasing guidelines. A short-term lease is one with a maximum lease term of 12 months or fewer and does not include a purchase option that the lessee is reasonably certain to exercise.

Revenue Recognition

Grants and Contracts

Revenue from grants and contracts with resource providers such as the government and its agencies, other organizations and private foundations are accounted for either as exchange transactions or as contributions. Revenue from grants that are nonreciprocal are treated like contributions. These funds are deemed conditional as they are subject to specific measurable barriers such as procurement and reporting requirements and specific cost requirements prior to being eligible for reimbursement. When the resource provider receives commensurate value in return for the resources transferred to the Organization, the revenue from the grant or contract is accounted for as an exchange transaction.

For purposes of determining whether a transfer of asset is a contribution or an exchange, the Organization deems that the resource provider is not synonymous with the general public, i.e., indirect benefit received by the public as a result of the assets transferred is not deemed equivalent to commensurate value received by the resource provider. Moreover, the execution of a resource provider's mission or the positive sentiment from acting as a donor is not deemed to constitute commensurate value received by a resource provider. Revenue from grants and contracts that are accounted for as exchange transactions is recognized when performance obligations have been satisfied. For the year ended December 31, 2024, the Organization has recognized grants and contracts as contributions.

Contributions

Transactions where the resource provider often receives value indirectly by providing a societal benefit, although the societal benefit is not considered to be of commensurate value, are deemed to be contributions. Contributions are classified as either conditional or unconditional. A conditional contribution is a transaction where the Organization has to overcome a barrier or hurdle to be entitled to the resource and the resource provider is released from the obligation to fund or has the right of return of any advanced funding if the Organization fails to overcome the barrier. The Organization recognizes the contribution revenue upon overcoming the barrier or hurdle. Any funding received prior to overcoming the barrier is recognized as a refundable advance.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition (continued)

Contributions (continued)
Unconditional promises to give (pledges receivable) are recognized as contributions when received at their estimated fair value. Contributions are considered available for unrestricted use unless specifically restricted by the donor.

Amounts received that are restricted for future periods or by the donor for specific purposes are reported as support with donor restrictions that increases that net asset class.

Unconditional contributions are recorded as either with donor restrictions or without donor restrictions. Contributions are recognized as contributions with donor restrictions if they are received with donor stipulations that limit the use of the donated asset. Contributions received with no donor stipulations are recorded as contributions without donor restrictions.

When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and are reported in the statements of activities and changes in net assets as net assets released from restriction. Donor-restricted contributions whose restrictions expire during the same fiscal year are recognized as contributions without donor restrictions. Capital campaign contributions are considered net assets with donor restrictions until the asset is placed into service.

In-Kind Contributions
In addition to receiving cash contributions, the Organization may receive in-kind contributions from various donors. The value of in-kind donations is based on either donor-stated value, face value or replacement value had the Organization needed to purchase from an outside source. The fair market value is determined through active markets of identical or similar items. For the year ended December 31, 2024, the Organization received $62,160 in non-cash contributions. See Note 8.

Special Event Revenue
Revenue from special events includes sponsorships, ticket sales, and donations. Sponsorship and ticket sales are recognized in the period in which the event occurs.

Contributed Services
Several volunteers have donated significant amounts of time and services to the Organization's program operations and to its fundraising campaigns. Contributed services are recognized by the Organization if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The services donated are not reflected in the accompanying financial statements as an expense or as income from donations; such services do not meet the above criteria for recording under U.S. GAAP.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

The Organization has been classified as a publicly supported, tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code, and is exempt from California franchise taxes under Revenue and Taxation Code Section 23701(d).

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Organization to report information regarding its exposure to various tax positions taken by the Organization. As of December 31, 2024, management evaluated the Organization's tax positions and concluded that the Organization had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustment to the financial statements.

The Organization's returns are subject to potential examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed. Any interest or penalties assessed to the Organization are recorded in other expenses. No interest or penalties from federal or state tax authorities were recorded in the accompanying financial statements.

Functional Allocation of Expenses

Expenses that can be identified with a specific program or supporting service are charged directly to the related program or supporting service. Certain expenses that are associated with more than one program or supporting service have been allocated among the programs and supporting services benefited based on a percentage of direct salaries method. The percentage of direct salaries method assigns time spent by employees on each program or support service to obtain overall percentages spent on each organizational activity.

Overhead expenses and supporting departments are allocated based on headcount percentages for each program and supporting department. Depreciation and facility costs are allocated based on square footage of the space used by each department.

Marketing and Promotion

The Organization expenses marketing and promotion costs as they are incurred. These costs are incurred to promote fundraising events and its programs. Marketing and promotion costs for the year ended December 31, 2024 was $8,343.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and related disclosures at the date of the financial statements and the reported amounts of revenues, expenses and changes in net assets during the reporting period. While management believes that these estimates are adequate as of December 31, 2024, it is possible that actual results could differ from those estimates, and the difference could be material to the financial statements.

NOTE 3 – LIQUIDITY AND AVAILABILITY

Financial assets and liquidity resources available within one year for general expenditure, that is, without donor or other restrictions limiting their use, comprise the following as of December 31, 2024:

Cash and cash equivalents	$	85,722
Contributions receivable		120,000
Financial assets available within one year		205,722
Less: Donor-imposed restrictions		
Restricted by donors for Housing		(100,000)
Total financial assets available for general use	$	105,772

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget, and anticipates collecting sufficient revenue to cover general expenditures. The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at December 31, 2024:

Vehicles	$	13,000
		13,000
Accumulated depreciation		(3,714)
Property and equipment, net	$	9,286

Depreciation expense for the year ended December 31, 2024 was $1,857.

NOTE 5 – ACCRUED LIABILITIES

Accrued liabilities consisted of the following at December 31, 2024:

Accrued payroll	$	7,875
Accrued vacation		2,083
Property and equipment, net	$	9,958

NOTE 6 – LEASES

Operating Leases

For the year ended December 31, 2024, the Organization reported lease liabilities in accordance with ASU Topic 842 – Leases. At December 31, 2024, the Organization had three office leases in Pomona, Azusa, and San Marcos, California that terminate in July 2027, July 2025, and April 2025, respectively. The lease agreements do not include any material residual value guarantees or restrictive covenants.

Future minimum lease payments under non-cancellable leases are as follows for the year ended December 31, 2024:

Year Ending December 31,	Operating Leases
2025	$ 34,150
2026	32,574
2027	19,438
Total minimum lease payments	86,162
Less: imputed interest	(3,270)
Present value of minimum lease payments	82,892
Current portion	(32,105)
Long-term portion	$ 50,787

Additional information related to leases for the year ended December 31, 2024 is as follows:

Operating lease cost	$ 74,037
Short-term lease cost	$ -
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	$ 64,930
Right-of-use assets obtained in exchange for lease obligations:	
Operating leases	$ 40,917
Weighted-average remaining lease term	1.96 years
Weighted-average discount rate	3.44 %

NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions represent contributions received or receivable by the Organization, which are limited in their use by the donor-imposed restrictions. Net assets with donor restrictions are available for the following purposes at December 31, 2024:

Subject to Expenditure for Specified Purpose:	
Housing	$ 100,000
Total Subject to Expenditure for Specified Purpose	100,000
Total Net Assets With Donor Restrictions	$ 100,000

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 the donors are as follows for the years ended December 31, 2024:

Purpose Restrictions Accomplished:	
Housing	$ 198,606
Total Purpose Restrictions Accomplished	198,606
Total Net Assets Released From Restrictions	$ 198,606

NOTE 8 – DONATED GOODS AND SERVICES

Donated goods and services (Level 2 inputs) consisted of the following as of December 31, 2024:

Nonfinancial Assets	Revenue Recognized	Program/ Activity Utilization	Donor Restrictions	Valuation Techniques and Inputs
Baby essentials, clothing and accessories, school and childcare items, toys	$ 62,160	Program	None	Market cost of goods provided
	$ 62,160			

NOTE 9 – COMMITMENTS AND CONTINGENCIES

Grants and Contracts

Certain services of the Organization are governed by grants and contracts from governmental agencies and private sources. There can be no assurance that the Organization will be able to obtain future grants as deemed necessary by management, although management believes that there is no current indication that grants and contracts are in jeopardy. The loss of certain current grants, or the inability to obtain future grants, could have an adverse effect on the Organization's financial position and results of operations. Failure of the Organization to comply with applicable regulatory requirements can result in, among other things, loss of funding, warning letters, fines, injunctions, and civil penalties.

NOTE 10 – CONCENTRATION OF CREDIT RISK

The Organization maintains cash and cash equivalents with major financial institutions. At times, such amounts may exceed Federal Depository Insurance Corporation ("FDIC") limits. FDIC protection is $250,000 per depositor, per insured bank, for each account ownership category. The Organization did not have uninsured cash balances for the year ended December 31, 2024.

The Organization received $451,737 from two grantors, which amounts to approximately 52% of support and revenue received for the year ended December 31, 2024.

NOTE 11 – PRIOR PERIOD ADJUSTMENT

Certain errors in previously issued financial statements were discovered and corrected in 2023 which resulted in an increase in the balance of net assets without donor restrictions.

	Without Donor Restrictions	With Donor Restrictions	Total
Balance, December 31, 2023, as previously reported	$ 25,819	$ -	$ 23,787
Adjustment for understatement in property and equipment, net [(1)]	11,142	-	11,142
Adjustment for understatement in security deposit [(2)]	7,258	-	7,258
Adjustment for right-of-use asset/liability [(3)]	5,387	-	5,387
Balance, December 31, 2023, as corrected	$ 49,606	$ -	$ 49,606

(1) The Organization recorded a vehicle for $13,000 as an expense for the year ended December 31, 2023. Since the vehicle was acquired at a cost of more than the capitalization threshold of $2,500, the vehicle was reclassified as property and equipment for the year ended December 31, 2024. Additionally, depreciation expense was not recorded for the year ended December 31, 2023; thus, accumulated depreciation was increased by $1,858.

NOTE 11 – PRIOR PERIOD ADJUSTMENT (continued)

(2) The Organization did not record security deposits for two of its operating leases. The security deposits were recorded as an expense in prior years during the initial year of each lease; thus, security deposits were increased by $7,258 with the correction.

(3) The Organization did not properly record its right-of-use asset or lease liability for two of its office leases for the year ended December 31, 2023. The right-of-use asset exceeded the lease liability by $5,387, due to prepayments on the office leases, which was corrected with a prior period adjustment to net assets without donor restrictions.

NOTE 12 – SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through March 10, 2025, the date which the accompanying financial statements were available to be issued. Management is not aware of any material subsequent events that would require adjustments or disclosures in the financial statements.

classics 4 kids
EST. 1994

March 27, 2025

Dear San Marcos Community Foundation,

As the Executive Director of Classics 4 Kids, I support the submission of this grant to benefit Title 1 elementary schools in San Marcos Unified School District during our 2025/2026 Season. Thank you for the opportunity to apply.

Sincerely,

Kiran Shelat

Executive Director

Classics 4 Kids

3033 Fifth Ave, Ste 227

San Diego, CA 92103

Title

Classics 4 Kids - Equitable Access to Music Education for Underserved Students in San Marcos

03/28/2025

id. 50098685

by **Kelly Makley** in **San Marcos Community Foundation**
on behalf of **Classics 4 Kids**

kmakley@classics4kids.org

Original Submission

03/28/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Classics 4 Kids - Equitable Access to Music Education for Underserved Students in San Marcos
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Equitable Access to Music Education for Underserved Students in San Marcos
Project Start Date	9/1/2025
Project End Date	6/30/2026
Date by Which Funds Will Be Expended:	8/31/2026
Total Number of People Served by this Project	360
Total Number of People Served by this Project in San Marcos Only	360
Grant Amount Requested	10000

	Organization Details
Organization Name	Classics 4 Kids
Organization Street Address	3033 Fifth Ave, Ste 227
Organization City	San Diego
Organization State	CA
Organization Zip Code	92103
Organization Website	www.classics4kids.org
Organization's EIN	33-0706949 200 Classics 4 Kids 7d5253a9-3af1-4788-af86-55fe8a20e989 3033 Fifth Avenue, Suite 227 San Diego CA 92103 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-24T00:00:00 501(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) 2025-03-10T00:00:00 1996 09
	Contact Information
Contact First Name	Kelly
Contact Last Name	Makley
Contact Title	Development Manager
Contact Phone	+16192312311
Contact Email	kmakley@classics4kids.org
	Project Details

Briefly describe your request for funds.	Classics 4 Kids (C4K) will provide access to our innovative educational orchestra concerts by funding 6 school buses and providing subsidized ticketing to bring students from Title 1 elementary schools in San Marcos on field trips to downtown San Diego's Balboa Theatre or City Heights' Joan B. Kroc Theatre. Approximately 360 elementary students can benefit from this project, and they can select from any of the programs in our 2025-2026 season.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Your funding can improve educational issues and the health and well-being of elementary students from San Marcos Unified School District elementary schools by enabling access to live music education. Numerous studies show strong correlations between exposure to music and increased scores in science, math and reading, as well as decreased stress, improved social skills, and enhanced academic engagement. Additionally, music education programs are critically underfunded due to budget cuts, further widening the academic achievement gap during the pandemic. This project will affect the San Marcos community by reaching young students at a critical time with important music education - improving youth academic achievement, behavioral health and character development.
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.	Your support is shared with a variety of organizations, including The Musicians' Association of San Diego County, independent musicians, schools, principals, teachers, families and students.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes- funding for tickets and 3 buses to benefit 225 students from San Marcos Elementary (Title 1) to experience "Musica y Baile: Rhythms of Puerto Rico" on March 6, 2025 at the Joan B. Kroc Theatre.
Please provide a	OVERVIEW:

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.

OVERVIEW:

C4K has been serving San Diego County students since its inception in 1994. Our mission is to inspire children through the experience of music, generating creativity, academic success and cultural understanding. C4K is dedicated to addressing educational inequities by educating students and our diverse communities through music. We provide critical music education for grades TK to 6 through professional orchestra concerts designed for elementary students. The Classics Philharmonic Orchestra features 26 professional musicians with Conductor Dana Zimbric.

We incorporate science, physics, literacy and math as well as represent equity, diversity and inclusion in all of our programs. These connections deepen understanding through meaningful, engaged learning. We provide lesson plans and evaluate outcomes with post-discussion and teacher feedback. We have a robust Docent Program with volunteers trained in music education. They support foundational skills in the classrooms they visit with engaging, firsthand previews of upcoming concerts.

During our 2023/2024 season, C4K served over 40,000 students, teachers and families. Over 27,000 of those qualified as attending Title 1, low-income schools. The population in need of support is expanding and we seek funding to continue our outreach to elementary schools in the San Marcos Unified School District.

NEED:

Schools are grappling with profound shifts and academic challenges. Notably, our youngest learners have suffered significant learning setbacks, exacerbating inequities, with low-income and english- learning students bearing the brunt. Educators, especially in under-resourced communities, are valiantly combating this learning crisis. Resources are urgently needed to support these students in their education.

The compelling link between music exposure and elevated academic performance is well-documented: enhanced achievement in science, math, and reading, reduced stress, improved social skills, and heightened academic engagement. Music education taps into the vast potential of the brain, making it an educational keystone for underserved students. Moreover, it aligns seamlessly with the California Arts Standards' elementary curriculum.

Despite these benefits, schools continue to struggle with underfunding of music programs, particularly in under-resourced Title 1 schools. The 2022 Arts Education Data Project revealed that nearly 4 million U.S. students lack access to music in their schools. Classics 4 Kids aims to bridge the gap and support disadvantaged elementary schools with our unique music education.

SOLUTION:

Research shows that learning music can help under-resourced students thrive due to educational, cognitive, social, emotional, and physical benefits. Music education programs are linked to greater academic performance, which correlates to boosted self-esteem and creativity.

Furthermore, music is an integral component of the CA Art Standards' recommendations for elementary curriculum.

Social and Emotional learning is an important concept we design into our programming to impact our participants' well-being. This is the process of developing and using social and emotional skills to cope with feelings, set goals, make decisions, and feel empathy for others. Studies show that people with strong socialemotional skills are better equipped to manage daily challenges, build positive relationships, and make informed decisions. These skillsets are especially important to build among students in Title 1 elementary schools who are facing daily struggles living at or below the poverty level.

PROJECT DESCRIPTION: We aim to improve the academic experience of students in Title 1 San Marcos Unified School District elementary schools during our 2025/2026 Season. This grant will provide bus scholarships and discounted tickets to enable access to our innovative orchestra concerts at the Balboa Theatre (downtown San Diego) and the Joan B. Kroc Theatre (City Heights).

All concerts feature the 26-member Classics Philharmonic Orchestra, Conductor Dana Zimbric, and guest artists/educators. Teachers are admitted free, and can select from any of the 3 concerts that will take place during our 2025/2026 Season. These concerts typically take place over the span of 3 days in November, March and May. Each concert has a different focus and guest artist, including STEAM, literacy, and cultural appreciation. At least two of the concerts will include English/Spanish narration.

OUTCOMES:

We believe that our innovative and effective curriculum helps build a foundation for creative, thoughtful citizens who will shape our region's future audiences, workforce, government and community. Anticipated outcomes for San Marcos' community include:
1. Increase participation by underserved Title 1 students who would otherwise not have this opportunity due to budget cuts and economic barriers.
2. Expand students' music knowledge and appreciation, science topics and cultural awareness.
3. Diversify and further our reach in schools across San Marcos.
4. Incorporate Social and Emotional Learning (SEL) strategies within our programs to help students feel connected, "seen," and understood.
5. Produce music by diverse classical composers on every program.

These outcomes are measured in the following ways:
1. Reports back from our partner school on how many Title 1 students participated
2. Participants (teachers and students) feedback compiled by C4K
3. How many musicians and guest artists hired to support local and talented professionals

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

San_Marcos_Letter_of_Support.pdf

Please upload the annual operating budget for your organization.

Classics_4_Kids_2024-25_Budget_1.pdf

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

1January_YTD_Profit_and_Loss_State._comparison.pdf

Balance_Sheet_Jan_2025.pdf

Please attach the first two pages of your Federal 990.

2023_990_p1_2.pdf

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

letter.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	10000
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We will fund 6 buses at a cost of $345 each, and provide discounted tickets at a rate of $5 each for up to 360 people. The project can be scaled down to provide a smaller amount of buses and tickets.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Buses from San Marcos to concerts: $345 x 6	*$2,070*	
Ticket subsidies for 360 people	$7,200	
Program Manager	$730	
Total budget for this PROJECT:	$10,000	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Classics 4 Kids Volunteer Docents	$250	C
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

classics 4 kids
EST. 1994

Classics 4 Kids 2024-2025 Organizational Budget

(9.1.24 – 8.31.25)

REVENUE

Foundation Grants	$174,000
Individual Donations and Fundraisers	$135,000
Government Funding	$112,206
Board Contribution	$4,000
Student Concert subsidized tickets	$72,000
In-School Assemblies & Residency	$58,000
Professional Development	$1,000
Total Income	**$556,206**

EXPENSES

Program and Administrative Staff	$220,958
Equal Access to Concerts for Under-Resourced Students	$170,510
Equal Access Bus Scholarships for Under-Resourced Students	$30,000
Equal Access to In-School Assembly Musicians	$35,000
State and Federal Payroll Taxes	$17,000
Bookkeeper, QuickBooks & CPA	$4,752
Development Expenses	$22,000
Public Relations and Marketing	$2,000
Office Rent and Storage	$14,064
Phone, Zoom and Website/ IT Maintenance	$1,500
Office Supplies	$5,000
Benefits for Staff	$12,000
General Liability, Property, Accident, D&O & Workers Comp	$12,000
HR Membership & Fundraising Database	$3,940
Business Licenses Fees	$200
Professional Development	$1,000
Mileage for musicians and staff	$4,000
Total Expenses	**$555,924**
Net Income	$282

Please Note: 2 Full-Time Employees and 11 Part-Time and Seasonal Employees

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 9/01 , 2023, and ending 8/31 , 20 2024

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

C
CLASSICS FOR KIDS INC
3033 FIFTH AVE #227
SAN DIEGO, CA 92103

D Employer identification number
33-0706949

E Telephone number
619.231.2311

G Gross receipts $ 511,974.

F Name and address of principal officer: KIRAN SHELAT
SAME AS C ABOVE

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions.

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: CLASSICS4KIDS.ORG

H(c) Group exemption number

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

L Year of formation: 1994

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TRANSFORMING CHILDREN'S LIVES THROUGH INNOVATIVE EDUCATIONAL CONCERTS AND MUSIC PROGRAMS THAT INSPIRE LEARNING, CREATIVITY, AND COMMUNITY.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	15
6	Total number of volunteers (estimate if necessary)	6	30
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	529,865.	382,385.
9	Program service revenue (Part VIII, line 2g)	69,174.	114,108.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	790.	931.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-10,436.	-4,670.
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	589,393.	492,754.
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)	211,441.	238,330.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 36,838.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	216,343.	229,113.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	427,784.	467,443.
19	Revenue less expenses. Subtract line 18 from line 12	161,609.	25,311.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	397,242.	421,974.
21	Total liabilities (Part X, line 26)	4,570.	3,991.
22	Net assets or fund balances. Subtract line 21 from line 20	392,672.	417,983.

COPY

Part II Signature Block

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

Sign Here

Signature of officer — Date 3/10/25

ELYSE NGUYEN — CHAIR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
WHITNEY LACOSTE	WHITNEY LACOSTE	3/03/25		P01360269

Firm's name LEAF & COLE, LLP
Firm's address 2810 CAMINO DEL RIO SOUTH, SUITE 200
SAN DIEGO, CA 92108
Firm's EIN 95-2076568
Phone no. 619.294.7200

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

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 $ 395,221. including grants of $) (Revenue $ 114,108.)

CLASSICS 4 KIDS SERVES ELEMENTARY STUDENTS ACROSS SAN DIEGO COUNTY WITH CRITICAL MUSIC EDUCATION, SPECIFICALLY LOW-INCOME SCHOOLS, THROUGH PROFESSIONAL ORCHESTRA CONCERTS, IN-SCHOOL ASSEMBLIES, AND FREE VIRTUAL PROGRAMS. OUR CURRICULUM INTEGRATES MUSIC WITH STEAM (SCIENCE, TECHNOLOGY, ENGINEERING, ARTS, AND MATH).

CLASSICS 4 KIDS SERVED OVER 40,000 STUDENTS THROUGHOUT THE NATION DURING OUR 2022-2023 SEASON, WITH 27,000 OF OUR AUDIENCE REPRESENTING LOW-INCOME, TITLE 1 SCHOOLS.

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

COPY

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 395,221.

Classics 4 Kids

Balance Sheet

As of January 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Chase Checking	76,343.02
Torrey Pines	377,644.34
US Bank	83,914.94
Total Bank Accounts	**$537,902.30**
Total Current Assets	**$537,902.30**
Fixed Assets	
accumulated Depreciation	-14,413.00
furniture & equipment	15,430.20
Total Fixed Assets	**$1,017.20**
TOTAL ASSETS	**$538,919.50**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Restricted grant	55,000.00
Retirement Payable	4,326.15
Total Other Current Liabilities	**$59,326.15**
Total Current Liabilities	**$59,326.15**
Total Liabilities	**$59,326.15**
Equity	
Retained Earnings	417,982.95
Net Income	61,610.40
Total Equity	**$479,593.35**
TOTAL LIABILITIES AND EQUITY	**$538,919.50**

Classics 4 Kids

Profit and Loss

September 2024 - January 2025

	TOTAL	
	SEP 2024 - JAN 2025	SEP 2023 - JAN 2024 (PY)
Income		
FUNDRAISING INCOME - GRANTS		
Board Dues	1,500.00	500.00
Fundraising & Private Donations	124,512.29	104,516.59
Government Grants	28,905.40	49,369.60
Grants	104,707.94	72,708.64
Total FUNDRAISING INCOME - GRANTS	**259,625.63**	**227,094.83**
PROGRAM INCOME		
In School Workshops	8,325.60	15,335.97
Income from Student Concerts	18,432.46	23,170.12
Total PROGRAM INCOME	**26,758.06**	**38,506.09**
Total Income	**$286,383.69**	**$265,600.92**
GROSS PROFIT	**$286,383.69**	**$265,600.92**
Expenses		
ADMINISTRATION COSTS		
Business License and Fees	33.00	68.00
Dues and Subscriptions	630.00	706.49
Facility		
Rent	3,750.00	3,100.00
Storage	2,110.00	1,970.00
Utilities		
Telephone	123.82	431.49
Total Utilities	**123.82**	**431.49**
Total Facility	**5,983.82**	**5,501.49**
Insurance		
General Liability	4,608.45	3,686.56
Medical	2,797.10	2,598.35
Workers Comp	910.00	2,139.00
Total Insurance	**8,315.55**	**8,423.91**
Legal/accounting/admin services		
Accounting/Bookkeeping	700.00	2,800.00
Retirement plan	778.69	1,252.65
Total Legal/accounting/admin services	**1,478.69**	**4,052.65**
Marketing	131.62	
General	390.42	542.83
Website	558.03	427.85
Total Marketing	**1,080.07**	**970.68**
Meeting; Conferences	796.96	778.30

Classics 4 Kids

Profit and Loss

September 2024 - January 2025

	TOTAL	
	SEP 2024 - JAN 2025	SEP 2023 - JAN 2024 (PY)
Office Expense		
Printing and Postage	606.88	799.06
Small Equipment	827.38	823.58
Supplies	846.85	1,092.50
Total Office Expense	**2,281.11**	**2,715.14**
Payroll Expenses		
Mileage reimbursement	1,262.77	1,937.39
Payroll service Fees	66.30	189.90
Taxes - Payroll	4,698.88	4,425.53
Wages - Admin	5,060.00	
Wages - Admin Assistant		0.00
Wages - Development Manager	11,785.36	8,821.88
Wages - Director	38,413.30	37,023.30
Total Payroll Expenses	**61,286.61**	**52,398.00**
Processing Fees		1,429.85
Total ADMINISTRATION COSTS	**81,885.81**	**77,044.51**
CLASSIC FOR KIDS PROGRAM COSTS		
Bus Scholarships and Parking Cost	8,951.75	9,311.00
Musicians		2,000.00
In-School Workshop	3,084.06	
Total Musicians	**3,084.06**	**2,000.00**
Payroll Expense - Program Admin		
Payroll Taxes - Program Admin	3,144.44	
Wages - Program Admin	41,103.58	
Total Payroll Expense - Program Admin	**44,248.02**	
Payroll Expense - Program Dir/Admin		
Payroll Taxes - Program Dir/Admin		2,839.83
Wages - Program Admin		37,122.05
Total Payroll Expense - Program Dir/Admin		**39,961.88**
Performers/Guest Artists		
Non-Payroll Artists	35,919.59	40,052.54
Payroll Taxes - Artists	155.76	595.38
Wages - Artists	2,036.00	7,782.50
Total Performers/Guest Artists	**38,111.35**	**48,430.42**
Program Expenses & Supplies	2,564.09	985.50
Security for Event		546.00
Theater Costs	23,503.60	18,985.56
Total CLASSIC FOR KIDS PROGRAM COSTS	**120,462.87**	**120,220.36**

Classics 4 Kids

Profit and Loss

September 2024 - January 2025

	TOTAL	
	SEP 2024 - JAN 2025	SEP 2023 - JAN 2024 (PY)
FUNDRAISING COSTS		
Annual Gala	20,183.01	18,003.65
Grant Writer	2,700.00	2,600.00
Total FUNDRAISING COSTS	**22,883.01**	**20,603.65**
Total Expenses	**$225,231.69**	**$217,868.52**
NET OPERATING INCOME	**$61,152.00**	**$47,732.40**
Other Income		
Interest Income	458.40	368.78
Total Other Income	**$458.40**	**$368.78**
NET OTHER INCOME	**$458.40**	**$368.78**
NET INCOME	**$61,610.40**	**$48,101.18**

San Marcos Elementary

Tigers

December 10, 2023

Dear San Marcos Community Foundation,

This letter is in support of Classics 4 Kids as they submit their proposal to receive funding to bring students from Title 1 elementary schools within the San Marcos Unified School District to their educational orchestra concerts.

This was our second year attending a concert at the Balboa Theater and I have always been impressed with Classics 4 Kids' ability to seamlessly integrate cultural diversity with cross-curricular material such as science and literacy. Academic programs like this that support teachers are a huge benefit to San Marcos' community. Numerous studies show strong correlations between exposure to music and increased scores in science, math and reading. Music education programs are also linked to boosted memory skills, enhanced academic engagement, self-esteem and creativity.

I believe that this music education program will impact our region's youth by helping them find connections with each other through the universal language of music. For some students, this experience may be the only music education they receive for the entire year. But the benefits last a lifetime.

Without funded programs such as these, our students may never have the opportunity to attend a musical performance in a theater. The smiles on their faces and their enthusiasm throughout these performances says it all.

With Gratitude,

Silvia Ventura-Jacobsen
Principal
San Marcos Elementary School
760.290.2434

March 24, 2025

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

Dear Board of the San Marcos Community Foundation,

Feeding San Diego is grateful for the opportunity to apply for the San Marcos Community Foundation's regular grant. A $10,000 grant would help our Mobile Pantry site in San Marcos, allowing us to support the distribution of nutritious food to families facing food insecurity.

San Diego is rated one of the most expensive places to live in the country by U.S. News & World Report 2024. Between the incredibly high cost of living in San Diego and the escalating price of groceries, families can't keep up, and food insecurity has increased across our community. According to Feeding America's Map the Meal Gap report released in 2024, over 358,000 people in San Diego are experiencing hunger. This number shows an increase of 20% from the year prior, surpassing even the height of the pandemic. With limited resources, many families are forced to decide whether to pay for transportation, cover necessary expenses, or ensure they have enough to eat.

Mobile Pantries are a critical resource for these families in communities across San Diego, including in San Marcos. These distributions give individuals and families breathing room in their budgets, whether it be from an unexpected car repair, the temporary loss of a job, or simply because of the high cost of living in San Diego. Unlike rent or insurance, food is not a fixed cost and is often the first thing to be impacted when funds are tight.

Mobile Pantry distributions also serve as a safety net for the most vulnerable populations, including those facing job loss, health issues, or other crises, thus preventing deeper economic instability. Our site lead at one of our Mobile Pantry sites, Cindi, shares more about the importance of the distribution:

"The last two years, the lines are increasing more and more. We used to do about 110 to 130 [households] and now we're always over 170. Holly, for example, the pantry helps her like she's able to make soups and put them in her freezer and have food in the winter. There's some people who come that it just helps offset their costs. But there are many that are showing up now that I know for a fact they wouldn't be eating if they didn't get the [food]. Like we have Jim. In February, he turned 101. I know for a fact that this food keeps him going. I don't know how to thank [everyone] enough. Just thank them from the bottom of their hearts for helping everybody that they help."

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

With gratitude,

Ali Colbran
Sr. Director of Development

Physical address: 9477 Waples St., Ste. 100, San Diego, CA 92121
Mailing address: PO Box 720010, San Diego, CA 92172-0010
Tel: 858.452.3663 **Fax:** 858.768.7438 **Web:** feedingsandiego.org

Title

Feeding San Diego - San Marcos Mobile Pantry

03/26/2025

id. 50082148

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

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

Original Submission

03/26/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Feeding San Diego - San Marcos Mobile Pantry
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	San Marcos Mobile Pantry
Project Start Date	7/1/2025
Project End Date	6/30/2026
Date by Which Funds Will Be Expended:	12/31/2025
Total Number of People Served by this Project	890
Total Number of People Served by this Project in San Marcos Only	890
Grant Amount Requested	10000

	Organization Details
Organization Name	Feeding San Diego
Organization Street Address	9477 Waples St., Ste 100
Organization City	San Diego
Organization State	California
Organization Zip Code	92121
Organization Website	www.feedingsandiego.org
Organization's EIN	26-0457477 200 Feeding San Diego 314e7621-992b-4124-a141-94b6b8b60e79 9477 Waples St, Ste 100 San Diego CA 92121 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-24T00:00:00 501(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) 2025-03-10T00:00:00 2007 08
	Contact Information
Contact First Name	Olivia
Contact Last Name	Holabird
Contact Title	Grants Assistant Manager
Contact Phone	+18582838972
Contact Email	oholabird@feedingsandiego.org
	Project Details

Briefly describe your request for funds.	With appreciation for the San Marcos Community Foundation's support over the years, Feeding San Diego respectfully requests a $10,000 regular grant to support our Mobile Pantry site in San Marcos. Our Mobile Pantry Program is designed to increase access to nutritious food as a unique traveling pantry. The San Marcos Mobile Pantry provides a crucial resource for those facing hunger in San Marcos by distributing fresh produce and healthy dry goods twice monthly at a consistent, trusted location in their community, TrueCare San Marcos. The program removes barriers to access – such as paperwork, income requirements, and transportation – allowing us to reach people facing hunger that other programs and agencies cannot. As a lifeline to seniors, migrant workers, military families, and families facing hunger, Mobile Pantries are not only an essential, reliable source of healthy food, but also serve as disaster relief, if, and when, the need arises. The program's established network of distribution sites and relationships within these communities make our response in times of disaster robust, quick, and efficient.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	As of September 2024, the San Diego Hunger Coalition found 26% of people in San Marcos are facing nutrition insecurity, or are unable to provide three nutritious meals a day for themselves. The San Marcos Mobile Pantry helps ensure San Marcos residents facing hunger have access to nutritious food. By doing so, the distribution helps individuals and families meet their basic needs, allowing them to focus on job searching, education, or skills training rather than worrying about where their next meal will come from. In partnership with TrueCare San Marcos, we provide year-round food assistance at a consistent, familiar, and trusted location in the community. The San Marcos Mobile Pantry is open to anyone facing hunger in San Marcos. Our neighbors participate entirely voluntarily and are not required to verify income levels or other constraints that must be reported when distributing government products, building a sense of dignity for anyone who needs help. The San Marcos Mobile Pantry serves 320 unduplicated households per distribution, with two distributions per month. Each household receives an average of 23 pounds of food, including 16 pounds of fresh produce. In FY25, the San Marcos Mobile Pantry is projected to provide over 147,000 meals.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	The San Marcos Mobile Pantry works in partnership with TrueCare San Marcos, where they provide a safe, consistent location, trusted volunteers, and periodically complimentary healthcare 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.	FSD received a $1,500 grant for our San Marcos Mobile Pantry site in May 2024. With help from your funding, from May to November 2024, the pantry distributed 75,000 meals to San Marcos residents.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Feeding San Diego's mission is to connect every person facing hunger with nutritious meals by maximizing food rescue and our vision is a hunger-free and healthy San Diego. Feeding San Diego began in the midst of disastrous firestorms that displaced hundreds of thousands of individuals. In the first week of the fire, with only two employees, Feeding San Diego secured and delivered 515,000 pounds of emergency supplies, including food, water, and other grocery items to evacuees, firefighters, and volunteers. Disaster relief has remained an organizational priority since its founding, putting Feeding San Diego in a position to respond quickly to crises, from COVID-19 and the current economic crisis to wildfires and floods. Last year, Feeding San Diego provided over 29 million meals to people facing hunger in San Diego County through a decentralized food rescue model and our distribution network, including 300 local charities, schools, colleges, faith communities, healthcare providers, and meal sites. Through our direct distributions and agency partners, we offer food with dignity to anyone facing food insecurity in San Diego County. From discussions with our site partners, we know we serve hardworking parents who are faced with the choice of paying rent or buying food; seniors on fixed incomes; veterans who served their country; active-duty military families; kids who shouldn't have to worry about bringing food home from school for their siblings; and under-resourced populations living in food deserts. Our comprehensive approach to hunger relief and nutrition through our programs ensures access is available to all, including our Agency Partners, School Pantry, Mobile Pantry, Feeding Heroes, Produce Pantry, Feeding Seniors, College Pantry, Feeding Wellness, Feeding San Diego Marketplace, and Backpack Program. Each of the programs offers service with a sense of dignity at sites across the county, supporting people facing short-term crises as well as those with a need for ongoing assistance. Feeding San Diego's greatest accomplishment is providing 388 million meals to families across San Diego county over our 18 years of operation. We pride ourselves in being the only hunger relief organization in San Diego with a priority on food rescue, with 92% of the food we distribute

being rescued. Feeding San Diego rescues high-quality food before it goes to waste from over 650 locations in San Diego County and 110 farms and packing sheds throughout California. By diverting more than 31 million pounds of food from the landfill in FY24, we saved 27,600 metric tons of CO2 equivalent from being emitted into the atmosphere, which is comparable to taking 6,500 cars off the road for one year.

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

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

“Well, it just really supplements. I shop here first and then I go to the store to get what I need to go with it. I plan my menus around what I get here. It's just such a blessing. I don't know what I would have done without it. I lost my husband. Changed the budget and it was kind of a shock to me to realize that and the inflation and all hit at the same time. So if it weren't for this, I don't know what I'd do. Oh, it's a wonderful thing. I really appreciate it. And I know a lot of people in this line really depend on it.” – Bette, Julian Mobile Pantry

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

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

Please upload the annual operating budget for your organization.

FSD_FY25_Total_Organization_Cash_Budget_FINAL.pdf

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

Feeding_San_Diego_FY23_Audited_Financials_032724.pdf

Please attach the first two pages of your Federal 990.

Feeding-San-Diego-2022-990-Public-Copy.pdf

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

FY25_SMCF_Letter.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	133432.53
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We do not currently have restricted funding for the San Marcos Mobile Pantry. Above are the funding sources for the entire Mobile Pantry program, with a budget of $1,616,759.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Compensation and Benefits	*$38,135.95*	
Food Purchases	55213.48	
Administration	20299.62	
Facilities and Maintenance	$14,692.39	
Transportation and Equipment	$2,581.24	
Programs	$2,167.92	
Miscellaneous	$341.93	
Total budget for this PROJECT:	133432.53	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Grossmont Healthcare District	$ 25,000.00	C
Additional Funding Source 2	ALDI Cares	$ 15,000.00	C
Additional Funding Source 3	Angel Society of Fallbrook	$ 2,000.00	C
Additional Funding Source 4	Beverly Gepfer Foundation	$ 7,000.00	P
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

FEEDING SAN DIEGO
CASH OPERATING BUDGET
Fiscal Year 24-25

	Budget FY24-25
REVENUE	
Donations	
Individuals	7,000,000
Foundations	5,750,000
Corporations	2,500,000
Organizations	250,000
Total Donations	**15,500,000**
Government	1,622,062
Special Events	300,000
Programs	866,400
Other Income	90,062
TOTAL REVENUE	**18,378,524**
OPERATING EXPENSES	
Compensation and Benefits	7,499,425
Food Purchases	4,953,328
Administration	1,929,162
Occupancy	1,337,801
Insurance	233,122
Operations & Warehouse	227,213
Transportation	274,950
Programs	230,922
Fundraising	542,538
Marketing & Communications	703,198
Miscellaneous	36,424
TOTAL EXPENSES	**17,968,083**
NET OPERATING RESULTS	**410,441**

Physical address: 9477 Waples St., Ste. 100, San Diego, CA 92121
Mailing address: PO Box 720010, San Diego, CA 92172-0010
Tel: 858.452.3663 **Fax:** 858.768.7438 **Web:** feedingsandiego.org

PARTNER FOOD BANK OF FEEDING AMERICA

Title

Provision San Diego - Serving Food Insecure Children in San Marcos

03/31/2025

id. 50131725

by **Caitlyn McTaggart** in **San Marcos Community Foundation**
on behalf of **Grace International Churches and Ministries Inc**

2440 Third Avenue
San Diego, California
92101
United States
caitlyn@itsabreezefundraising.com

Original Submission

03/31/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Provision San Diego - Serving Food Insecure Children in San Marcos
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Serving Food Insecure Children in San Marcos
Project Start Date	5/1/2025
Project End Date	12/31/2025
Date by Which Funds Will Be Expended:	12/31/2025
Total Number of People Served by this Project	200
Total Number of People Served by this Project in San Marcos Only	200

Grant Amount Requested	1500
	Organization Details
Organization Name	Provision San Diego
Organization Street Address	855 East Barham Drive
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92078
Organization Website	https://www.gracesanmarcos.net/
Organization's EIN	95-6093397 200 Grace International Churches and Ministries Inc aa64107e-4c19-4d21-8f3d-1555c573826d 3610 Old Hopper Rd Cape Girardeau MO 63701 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-24T00:00:00 501(c)(3) Public Charity Generally, a central organization holding a group exemption letter, whose subordinate units covered by the group exemption are also eligible to receive tax-deductible contributions, even though they are not separately listed (deductibility limitation dependent on various factors). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(i) 2025-03-10T00:00:00 1993 06
	Contact Information
Contact First Name	Melissa
Contact Last Name	Bauer
Contact Title	Executive Director
Contact Phone	+17607614923

Contact Email	brian@gracesanmarcos.tv
	Project Details
Briefly describe your request for funds.	Thousands of children in San Marcos face food insecurity and homelessness. While local schools provide meals during the week, over 200 children each week are identified by teachers and administrators as experiencing food insecurity over the weekend. These students often arrive on Monday tired and malnourished. Provision San Diego addresses this need by providing backpacks of food to San Marcos school counselors, ensuring that students have meals and snacks on the weekends. These students, aged 5-18, are from low-income households, with over 60% coming from non-English speaking families. Provision San Diego's system involves collaborating with school counselors, ordering, packing, and delivering food bags to schools confidentially. The team stays in touch with school administrators to fulfill ongoing needs throughout the year. Operating entirely on volunteer support, 100% of funding from all sources is directed towards providing food and supplies directly to children, allowing them to focus on learning and thriving, instead of worrying about where their next meal will come from.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	This request is significant to the San Marcos community as it directly addresses childhood hunger and improves nutrition and health equity for children and families across the region. Provision San Diego’s work is integral to building a stronger, more integrated food safety net, connecting community organizations to support children in need. Provision San Diego’s impact is profound, serving 200 students every week throughout the school year. These children, many from low-income families, benefit from essential meals that support their physical, mental, and emotional well-being. Adequate nutrition promotes healthy growth, strengthens immune systems, and reduces the risk of illness, which is crucial for the children’s overall development. Proper nourishment also improves academic success, as hunger can severely impair concentration, memory, and cognitive function. Beyond academics, regular access to meals promotes emotional stability, reducing irritability, anxiety, and stress associated with hunger. By ensuring that children have consistent access to food, Provision San Diego is not only helping to alleviate immediate needs among San Marcos residents but is also contributing to breaking the cycle of poverty. This enables children to reach their full potential, leading to positive contributions to society and strengthening the community as a whole.

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.	Provision San Marcos collaborates with a number of business and organizations including, but not limited to, San Marcos Unified School District, North County Food Bank, Ralphs, and Winco Foods.
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.	Not applicable

Please upload the annual operating budget for your organization.

Provision_SD_Budget_2025.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	23300
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?	Budget items include food, supplies, and storage. Provision SD has diverse revenue from individual and in-kind donations, and grants, with strong support from local businesses.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Food donations	*$15,000*	
Storage of food	$4,500	
Supplies for students	$3,800	
Total budget for this PROJECT:	$23,300	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Pratt Memorial Fund	$5,000	P
Additional Funding Source 2	Fox Foundation	$5,000	P
Additional Funding Source 3	Individual Donations	$4,800	C
Additional Funding Source 4	Food Bank	$500	C
Additional Funding Source 5	County of San Diego	$6,500	P
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Provision San Diego Budget 2025	
Income	**Total**
Individual and Corporate Donations	$ 6,000
Grants	$ 17,300
Inkind Donations	$ 3,000
Total Income	**$ 26,300**
Expenses	
Food	$ 15,000
Supplies	$ 4,500
Storage	$ 3,800
Information Technology	$ 500
Administration	$ 1,500
Volunteer Recognition	$ 1,000
Total Expenses	**$ 26,300**

Coachella Valley Mentor Program Budget	
Expenses	**Cost**
Program Manager	$30,000
Events	$13,250
Insurance	$1,250
Marketing and Outreach	$2,000
Supplies	$3,000
Volunteer Recognition and Development	$1,500
Women Emerging	$4,000
TOTAL EXPENSES:	**$55,000**

Girls Rising has 3 full-time staff positions, one of which is partially dedicated to the Coachella Valley Mentor Program. The organization also maintains 75+ volunteers who are spread across the San Diego and Coachella Valley program sites depending on their cities of residence.

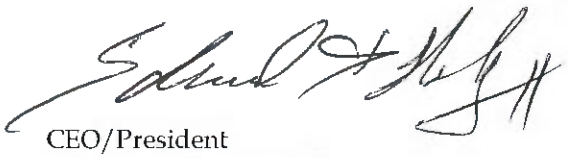
HGH
Home of Guiding Hands

Home of Guiding Hands
1908 Friendship Drive
El Cajon, CA 92020
grants@guidinghands.org 619-938-2850
Match 25th, 2025

Grant Review Committee
Jewish Community Foundation of San Diego
4950 Murphy Canyon Road
San Diego, CA 92123

Expansion to Respite, Physical, Occupational, and Speech Therapy individuals with intellectual and developmental disabilities

Dear Grant Review Committee,
On behalf of Home of Guiding Hands, I am pleased to extend our full support for the grant application submitted by Home of Guiding Hands. As an organization dedicated to empowering individuals with disabilities, we recognize the invaluable services that Home of Guiding Hands provides to individuals with developmental disabilities.
The funding from this grant will enable Home of Guiding Hands to continue and expand their essential programs, ensuring that individuals receive the care, resources, and support they need to lead fulfilling lives. Their commitment to enhancing the quality of life for those they serve aligns with our own mission, and we are confident that their work will have a lasting positive impact on the community.
We strongly urge you to consider their application favorably. Please feel free to contact me at edward@guidinghands.org or 619-938-2850 should you require any further information regarding our support.
Sincerely,
Edward Hershey



CEO/President
Home of Guiding Hands

Title

Respite, Physical, Occupational, and Speech Therapy individuals 0-3 Years

03/31/2025

id. 50135711

by **Elizabeth Mndragon** in **San Marcos Community Foundation**
on behalf of **Home of Guiding Hands Corporation**

emondragon@guidinghands.org

Original Submission

03/31/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Respite, Physical, Occupational, and Speech Therapy individuals 0-3 Years
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Respite, Physical, Occupational, and Speech Therapy individuals 0-3 Years
Project Start Date	7/1/2025
Project End Date	6/30/2026
Date by Which Funds Will Be Expended:	6/1/2025
Total Number of People Served by this Project	30
Total Number of People Served by this Project in San Marcos Only	2
Grant Amount Requested	7000
	Organization Details

Organization Name	Home Of Guiding Hands
Organization Street Address	1908 Friendship Drive
Organization City	El Cajon
Organization State	California
Organization Zip Code	92020
Organization Website	www.guidinghands.org
Organization's EIN	95-6058273 200 Home of Guiding Hands Corporation 42ef4415-c606-4b15-8e90-8e6e8c2fa84f 1908 Friendship Drive El Cajon CA 92020 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-31T00:00:00 501(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) 2025-03-10T00:00:00 1961 12
	Contact Information
Contact First Name	Frances
Contact Last Name	Burnett
Contact Title	Vice President of Development
Contact Phone	+16199382850
Contact Email	FBurnett@guidinghands.org
	Project Details

Briefly describe your request for funds.	Home of Guiding Hands (HGH), a nonprofit organization serving San Diego since 1967, proposes to enhance our respite and occupational, speech and physical therapy services for individuals with intellectual and developmental disabilities. This grant seeks $7,000 to expand our capacity, improve service quality, and increase community outreach.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Home of Guiding Hands (HGH) is dedicated to empowering individuals with disabilities to lead fulfilled lives. We provide a comprehensive continuum of care, including residential services, respite, day programs, and therapeutic services, reaching over 4,700 individuals annually, throughout San Diego County. Currently assisting two families in San Marcos.
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 partner with the San Diego Regional Center to provide pivotal respite care and support services to individuals with disabilities in San Marcos, ensuring individualized and comprehensive care.
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.

Home of Guiding Hands, (HGH) is dedicated to empowering individuals with disabilities to lead fulfilling lives. We provide a comprehensive continuum of care, including residential services, day programs, and therapeutic services, reaching over 4,700 individuals annually.

Increase Respite Care Capacity: Expand respite care services to accommodate an additional 100 families annually.

Enhance Occupational Therapy Services: Provide occupational therapy to 150 new clients, focusing on personalized care plans.

Community Outreach: Raise awareness of available services to underserved communities.

Service Expansion: Recruit and train additional qualified staff to meet the increased demand for services.

Program Development: Develop individualized therapy plans and respite care schedules tailored to each client's needs.

Outreach Activities: Home of Guiding Hands, (HGH) organizes community-based outings for all 4700 clients.

Testimonials

“Our therapist has helped our son so much to improve his speech. She has added structure to his play and has guided us on tools to aid our child. Our son looks forward to her visits. As a parent it’s easy to become frustrated but she has coached us in many helpful strategies. She’s a true teacher and has become a welcome new friend to our son.”

“Our teacher has been absolutely wonderful, always professional yet warm and an integral part of our daughter’s growth and development. She is well loved by our daughter and any child who gets to work with her is truly lucky. We can’t thank HGH enough!”

“Our teacher was the ideal provider and really is an incredible teacher, early childhood and development expert, partner, coach, etc. She really taught us a lot and gave ample time for practice in session, assigned practice, and review. The program is the most beneficial of anything we have done for my daughter, and I felt the teacher really listened and supported our individual wants and needs as a family. We wish we could have kept this program longer.”

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

Walker_Proposal-Outings.docx

Free_Respite_Flier.pdf

HGH_Weve_Built_30_BORADCAST_READY.mp4

Please upload the annual operating budget for your organization.

HGH_FY_2024-2025_Budget.pdf

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

HGH_Audited_Financials_FS_6.30.24.pdf

Please attach the first two pages of your Federal 990.

2022_Form_990_Firsts_two_pages.docx

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

CEO_letter_for_the_Jewish_Foundation_Grant.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	7000

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 request will allow the purchase of new equipment as well as facilitate training to our current occupational therapist. Enhancing the current physical, occupational, and speech therapy department.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
LOVING TOUCH - On line course- Certified Infant Massage Instructor-Online Course - CIMI), for 7 instructors $ 650.00	*$ 4,550.00*	*$650.00 Cost per person.*
DMI Box Set, 2 sets @$500.00	$ 1,000.00	$ 500.00 per set
Oral simulation set, 2 sets @ $ 40.0	$80.00	$40.00 per set
Folding travel mats for teachers / therapist 5 sets @ $35	$ 175.00	$ 35.00 per set
Upseat Baby Floor Seat Booster Chair 4 @ $110.00	$440.00	$ 110.00 per set
3 sets of HELP curriculum set (25 for $105.50)	$316.50	$ 105.50 per set
Trafford Industrial Expandable Metal Barricade 2 sets @ $199.95	$ 399.99	$ 199.95 per set
Oral Simulation set 2 sets @ $40.00	$80.00	$ 40 per set
Assessment protocols - adaptive behavior - second addition 2 sets @ $54.00	$108.00	$ 54 per set
Total budget for this PROJECT:	$ 7,150.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Rick Wilson/ Youth Program Grant / $350.00	$ 350.00	C
Additional Funding Source 2	Rick Wilson / Early Childhood Development Equipment / $450.00	$ 450.00	C
Additional Funding Source 3	Rest Haven / 2023 Special Grants / $15,670.65	$15,670.65	C
Additional Funding Source 4	Rest Haven / EDC Software Project Name: Tech-Enhanced ECDS: Transforming Early Childhood Development / $13,777.12	$ 13,777.12	C
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

HOME OF GUIDING HANDS
Month-to-Month Annual Budget
For the Twelve Months Ending Monday, June 30, 2025

	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Total
Operating Income													
Residential Income													
ICF Homes													
LRW	$63,546	$63,546	$61,367	$63,546	$61,367	$63,546	$63,546	$57,373	$63,546	$61,367	$63,546	$61,367	$747,663
Anja	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Aquilla	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Verbeck	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Jack Close	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Miller	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Germon	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Castillo Verde	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Greencastle	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Ray	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Rio	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Reginas	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Bisby	0	0	0	0	0	0	0	0	0	0	0	0	0
Bloom	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Milton Manor	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Cumbre	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Hinman	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Penasco	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Grossmont	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
Windmill View	63,546	63,546	61,367	63,546	61,367	63,546	63,546	57,373	63,546	61,367	63,546	61,367	747,663
QAF Income Abatement	(72,442)	(72,442)	(69,959)	(72,442)	(69,959)	(72,442)	(72,442)	(65,405)	(72,442)	(69,959)	(72,442)	(69,959)	(852,335)
Total ICF/DDH Income	***1,134,932***	***1,134,932***	***1,096,014***	***1,134,932***	***1,096,014***	***1,134,932***	***1,134,932***	***1,024,682***	***1,134,932***	***1,096,014***	***1,134,932***	***1,096,014***	***13,353,262***
CCL Homes													
Caldera - L4	46,781	46,781	46,702	46,781	46,702	46,781	46,781	46,526	46,781	46,702	46,781	46,702	560,801
Pine - L4	39,186	39,186	39,120	39,186	39,120	39,186	39,186	38,973	39,186	39,120	39,186	39,120	469,755
Prospect - L4	46,781	46,781	46,702	46,781	46,702	46,781	46,781	46,526	46,781	46,702	46,781	46,702	560,801
Bermuda - L4	46,781	46,781	46,702	46,781	46,702	46,781	46,781	46,526	46,781	46,702	46,781	46,702	560,801
Laughery - L4	77,432	77,432	77,301	77,432	77,301	77,432	77,432	77,011	77,432	77,301	77,432	77,301	928,239
Redfield - L4	46,781	46,781	46,702	46,781	46,702	46,781	46,781	46,526	46,781	46,702	46,781	46,702	560,801
Elkhorn - L4	48,981	48,981	48,898	48,981	48,898	48,981	48,981	48,715	48,981	48,898	48,981	48,898	587,174
Pierce - L4	81,434	81,434	81,296	81,434	81,296	81,434	81,434	80,990	81,434	81,296	81,434	81,296	976,212
Total CCL Income	***434,157***	***434,157***	***433,423***	***434,157***	***433,423***	***434,157***	***434,157***	***431,793***	***434,157***	***433,423***	***434,157***	***433,423***	***5,204,584***
Total Residential Income	***1,569,089***	***1,569,089***	***1,529,437***	***1,569,089***	***1,529,437***	***1,569,089***	***1,569,089***	***1,456,475***	***1,569,089***	***1,529,437***	***1,569,089***	***1,529,437***	***18,557,846***
Community Services Income													
San Diego													
Community Living Revenue	33,737	33,737	33,737	33,737	33,737	33,737	33,737	33,737	33,737	33,737	33,737	33,737	404,844
IDA Revenue	170,404	170,404	170,404	170,404	166,144	166,144	166,144	170,404	170,404	170,404	170,404	170,404	2,032,068
Early Start Therapies Revenue	13,197	13,197	13,197	13,197	13,197	13,197	19,000	19,000	19,000	19,000	19,000	19,000	193,182
ECE Revenue	47,265	47,265	47,265	47,265	47,265	47,265	52,190	52,190	52,190	52,190	52,190	52,190	596,730
Respite Care Revenue	177,678	177,678	177,678	177,678	177,678	177,678	181,104	181,104	181,104	181,104	181,104	181,104	2,152,692
Respite Mileage Revenue	12,782	12,782	12,782	12,809	12,809	12,809	12,862	12,862	12,862	12,916	12,916	12,916	154,107
Adult Family Foster Care (AFHA)	88,020	88,020	88,020	88,020	88,020	88,020	95,355	95,355	95,355	95,355	95,355	95,355	1,100,250
FMS - Self Determination	0	0	0	0	0	0	0	0	0	0	0	0	0
Tailored Day Services Revenue	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	126,000
Life Planning Program Income	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	9,271	111,252
Total San Diego Community Services Income	***562,854***	***562,854***	***562,854***	***562,881***	***558,621***	***558,621***	***580,163***	***584,423***	***584,423***	***584,477***	***584,477***	***584,477***	***6,871,125***

Imperial Valley													
IDA Revenue	12,780	12,780	12,780	12,780	8,520	8,520	8,520	12,780	12,780	12,780	12,780	12,780	140,580
ECE Revenue	19,851	19,851	19,851	19,851	19,851	19,851	21,920	21,920	21,920	21,920	21,920	21,920	250,626
Respite Care Revenue	298,349	298,349	298,349	298,349	298,349	298,349	306,819	306,819	306,819	306,819	306,819	306,819	3,631,008
Respite Mileage Revenue	21,464	21,464	21,464	21,518	21,518	21,518	21,678	21,678	21,678	21,759	21,759	21,759	259,257
Total Imperial Valley Community Services Income	***352,444***	***352,444***	***352,444***	***352,498***	***348,238***	***348,238***	***358,937***	***363,197***	***363,197***	***363,278***	***363,278***	***363,278***	***4,281,471***
Total Community Services Income	***915,298***	***915,298***	***915,298***	***915,379***	***906,859***	***906,859***	***939,100***	***947,620***	***947,620***	***947,755***	***947,755***	***947,755***	***11,152,596***
Other Program Income													
Transportation Revenue-SDRC	147,799	147,799	147,799	147,799	147,799	147,799	157,407	157,407	157,407	157,407	157,407	157,407	1,831,236
Total Other Program Income	***147,799***	***147,799***	***147,799***	***147,799***	***147,799***	***147,799***	***157,407***	***157,407***	***157,407***	***157,407***	***157,407***	***157,407***	***1,831,236***
Development Income													
Designated Donations	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
General Donations	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
Designated Grants	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	108,000
Special Events Income	0	0	0	70,000	0	0	21,000	0	0	55,000	0	256,000	402,000
Special Events Expense	0	0	0	(57,000)	0	0	(17,000)	0	0	(23,000)	0	(120,000)	(217,000)
Total Development Income	***134,000***	***134,000***	***134,000***	***147,000***	***134,000***	***134,000***	***138,000***	***134,000***	***134,000***	***166,000***	***134,000***	***270,000***	***1,793,000***
Special Use Income													
Designated Donations Trx to PROG	0	0	0	0	0	0	0	0	0	0	0	0	0
Designated Grants Trx from DEV	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Special Use Income	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***
SPA Program Activity													
Day Program/Transportation Income	3,400	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	45,200
Day Program/Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Total SPA Program Activity	***3,400***	***3,800***	***3,800***	***3,800***	***3,800***	***3,800***	***3,800***	***3,800***	***3,800***	***3,800***	***3,800***	***3,800***	***45,200***
Other Income													
Rental Revenue	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	65,004
Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	0	0	0	0	0	8,000	0	0	0	0	0	0	8,000
Rebate Revenue	0	0	0	0	0	0	13,000	0	0	0	0	0	13,000
Total Other Income	***5,417***	***5,417***	***5,417***	***5,417***	***5,417***	***13,417***	***18,417***	***5,417***	***5,417***	***5,417***	***5,417***	***5,417***	***86,004***
Total Operating Income	**2,775,003**	**2,775,403**	**2,735,751**	**2,788,484**	**2,727,312**	**2,774,964**	**2,825,813**	**2,704,719**	**2,817,333**	**2,809,816**	**2,817,468**	**2,913,816**	**33,465,882**

Operating Expense

Compensation													
Wages & Salaries	1,545,939	1,545,939	1,511,590	1,543,471	1,511,590	1,545,939	1,545,939	1,444,868	1,545,939	1,511,590	1,545,939	1,511,590	18,310,333
Vacation	112,161	112,161	109,346	112,104	109,346	112,161	112,161	103,758	112,161	109,346	112,161	109,346	1,326,212
Other Paid Time Off	25,179	25,113	24,400	24,994	24,400	25,113	25,113	23,064	25,113	24,400	25,113	24,400	296,402
Sick	42,711	42,711	41,676	42,628	41,676	42,711	42,711	39,673	42,711	41,676	42,711	41,676	505,271
Overtime	88,695	88,695	85,891	88,688	85,891	88,695	88,695	80,283	88,695	85,891	88,695	85,891	1,044,705
Travel Time	11,230	11,230	11,187	11,230	11,187	11,230	11,230	11,102	11,230	11,187	11,230	11,187	134,460
Auto Stipend	2,578	2,578	2,578	2,578	2,573	2,573	2,573	2,573	2,573	2,573	2,573	2,573	30,896
Total Compensation	***1,828,493***	***1,828,427***	***1,786,668***	***1,825,693***	***1,786,663***	***1,828,422***	***1,828,422***	***1,705,321***	***1,828,422***	***1,786,663***	***1,828,422***	***1,786,663***	***21,648,279***
Fringes													
FICA - Employer	137,853	137,848	134,661	137,636	134,661	137,847	137,847	128,455	137,847	134,661	137,847	134,661	1,631,824
Group Insurance	117,628	117,628	117,628	117,628	117,628	117,628	117,628	117,628	117,628	117,628	117,628	117,628	1,411,536
Pension & Retirement	18,804	18,802	18,435	18,775	18,435	18,802	18,802	17,721	18,802	18,435	18,802	18,435	223,050
SUI	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	97,200
Workers Comp	79,716	79,712	77,977	79,698	77,977	79,712	79,712	74,517	79,712	77,977	79,712	77,977	944,399
Employee Recognition	2,160	2,160	2,160	2,160	2,160	22,160	2,160	2,160	2,160	2,160	2,160	2,160	45,920
Total Fringes	***364,261***	***364,250***	***358,961***	***363,997***	***358,961***	***384,249***	***364,249***	***348,581***	***364,249***	***358,961***	***364,249***	***358,961***	***4,353,929***
Supplies													
Food	45,480	45,480	45,480	45,480	45,520	45,480	45,480	45,480	45,480	45,480	45,480	45,480	545,800
Medical	8,910	8,910	8,910	8,910	8,910	8,910	8,910	8,910	8,910	8,910	8,910	8,910	106,920
Office & Computer Supplies	11,130	11,130	11,130	11,130	11,130	11,130	11,130	11,130	11,130	11,130	11,130	11,130	133,560
Other Supplies	16,366	16,366	16,366	16,366	16,366	16,366	16,366	16,366	16,366	16,366	16,366	16,366	196,392
Total Supplies	***81,886***	***81,886***	***81,886***	***81,886***	***81,926***	***81,886***	***81,886***	***81,886***	***81,886***	***81,886***	***81,886***	***81,886***	***982,672***
Purchased Services													
Consultants - Program	43,513	43,513	43,513	43,513	43,513	43,513	43,513	43,513	43,513	43,513	43,513	43,513	522,156
Consultants-Management	10,356	9,036	8,796	10,556	8,796	10,296	44,796	10,296	8,796	10,296	9,996	10,296	152,312
Auditing	15,000	15,000	15,000	0	0	0	0	10,000	0	0	0	0	55,000
Legal	0	0	0	0	0	0	0	0	0	0	0	0	0
Temporary Personnel	8,000	8,000	8,000	8,000	8,000	8,000	0	0	0	0	0	0	48,000
Payroll Processing	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	241,440
Program Participant Fees	43,113	43,113	43,113	43,113	43,113	43,113	46,705	46,705	46,705	46,705	46,705	46,705	538,908
Total Purchased Services	***140,102***	***138,782***	***138,542***	***125,302***	***123,542***	***125,042***	***155,134***	***130,634***	***119,134***	***120,634***	***120,334***	***120,634***	***1,557,816***
Business Travel													
Staff Accompanied Outing	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	16,800
Gasoline	21,183	21,183	21,183	21,183	21,183	21,183	21,183	21,183	21,183	21,183	21,183	21,183	254,196
Airfare	95	545	95	545	95	545	595	1,045	95	545	95	545	4,840
Mileage - POV	55,677	55,677	55,677	55,677	55,677	55,677	55,677	55,677	55,677	55,677	55,677	55,677	668,124
Meetings	2,720	2,720	2,720	2,720	2,720	3,620	2,720	2,720	2,720	2,720	2,720	2,720	33,540
Vehicle Insurance	8,057	8,057	8,057	8,057	8,057	8,057	8,057	8,057	8,057	8,057	8,057	8,057	96,684
DMV Fees	883	883	883	883	883	14,483	1,483	883	883	883	883	883	24,796
Vehicle Repairs & Maintenance	8,577	8,577	8,577	8,577	8,577	8,577	8,577	8,577	8,577	8,577	8,577	8,577	102,924
Transportation Transfer	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	18,096
Total Business Travel	***100,100***	***100,550***	***100,100***	***100,550***	***100,100***	***115,050***	***101,200***	***101,050***	***100,100***	***100,550***	***100,100***	***100,550***	***1,220,000***

Facilities													
Building Rent	11,180	11,176	11,173	11,169	11,165	11,162	11,158	11,154	11,151	11,147	11,143	11,139	133,917
Interest - Mortgage	12,018	12,147	12,036	11,687	11,813	11,465	11,590	11,477	10,660	11,250	10,903	11,022	138,068
Repairs & Maintenance	26,065	26,065	26,065	26,065	26,065	26,065	26,065	26,065	26,065	26,065	26,065	26,065	312,780
Repairs & Maintenance (funded by depreciation)	0	0	0	0	0	250,000	0	0	0	0	0	0	250,000
Maintenance Transfer	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Property & Liability Insurance	28,442	28,442	28,442	28,442	28,442	28,442	28,442	28,442	28,442	28,442	28,442	28,442	341,304
Landscaping	5,035	3,795	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	42,780
Gas & Electric	20,025	20,025	20,025	20,025	20,025	20,025	20,025	20,025	20,025	20,025	20,025	20,025	240,300
Water & Sewer Usage	11,842	11,842	11,842	11,842	11,842	11,842	11,842	11,842	11,842	11,842	11,842	11,842	142,104
Communication	28,983	28,983	28,983	28,983	28,983	28,983	28,983	28,983	28,983	28,983	28,983	28,983	347,796
Refuse Disposal	6,788	6,788	6,788	6,788	6,788	6,788	6,788	6,788	6,788	6,788	6,788	6,788	81,456
Expendable Tools & Equipment	5,655	5,655	5,655	5,655	5,655	5,655	5,655	5,655	5,655	5,655	5,655	5,655	67,860
HUD Transfer	(15,808)	(15,808)	(15,808)	(15,808)	(15,808)	(40,696)	(15,808)	(15,808)	(15,808)	(15,808)	(15,808)	(15,808)	(214,584)
Special Use Expenditures	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	26,040
Certification & Licensing	200	200	200	200	200	265,248	200	200	200	200	200	200	267,448
Property Taxes	1,274	1,274	1,274	1,274	1,274	11,975	1,274	1,274	1,274	1,274	1,274	1,274	25,989
Total Facilities	***145,369***	***144,254***	***143,740***	***143,387***	***143,509***	***644,019***	***143,279***	***143,162***	***142,342***	***142,928***	***142,577***	***142,692***	***2,221,258***
Office & Miscellaneous													
Development													
Community Outreach & Marketing	11,141	10,841	10,803	11,141	10,803	10,883	11,141	10,727	10,841	11,103	10,841	10,803	131,068
Donor Relations & Recognition	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	4,700	56,400
Finance													
Finance Fees	3,250	3,250	3,250	3,250	3,250	3,300	3,250	3,250	3,250	3,250	3,250	3,250	39,050
Human Resources													
Recruitment & Retention	8,950	8,950	8,950	8,950	8,950	8,950	8,950	8,950	8,950	8,950	8,950	8,950	107,400
Training	29,800	29,800	29,800	29,800	29,800	29,800	29,800	29,800	29,800	29,800	29,800	29,800	357,600
Other Office & Miscellaneous													
Admin Overhead Transfer	0	0	1	0	0	0	0	0	0	0	0	0	1
Board expense	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	12,600
Business Taxes	0	0	0	0	0	6,705	0	0	0	0	0	0	6,705
Dues & Subscriptions	4,885	4,885	4,885	4,885	4,885	4,885	4,885	4,885	4,885	4,885	4,885	4,885	58,620
Equipment Lease	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000
Insurance	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	64,800
Postage & Delivery	2,280	2,280	4,780	2,280	2,280	4,780	2,280	2,280	4,780	2,280	2,280	4,780	37,360
Thefts, Damages, & Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Office & Miscellaneous	***74,456***	***74,156***	***76,619***	***74,456***	***74,118***	***83,453***	***74,456***	***74,042***	***76,656***	***74,418***	***74,156***	***76,618***	***907,604***
Total Operating Expense	**2,734,667**	**2,732,305**	**2,686,516**	**2,715,271**	**2,668,819**	**3,262,121**	**2,748,626**	**2,584,676**	**2,712,789**	**2,666,040**	**2,711,724**	**2,668,004**	**32,891,558**
Net Operating Income (Loss)	**40,336**	**43,098**	**49,235**	**73,213**	**58,493**	**(487,157)**	**77,187**	**120,043**	**104,544**	**143,776**	**105,744**	**245,812**	**574,324**
Depreciation & Amortization Expense													
Department Depreciation	55,280	55,616	55,616	55,616	55,616	55,616	55,616	55,616	55,616	55,616	55,616	55,616	667,056
Amortization	175	175	175	175	175	175	175	175	175	175	175	175	2,100
Total Depreciation & Amortization	***55,455***	***55,791***	***55,791***	***55,791***	***55,791***	***55,791***	***55,791***	***55,791***	***55,791***	***55,791***	***55,791***	***55,791***	***669,156***
Investment & Savings													
Investment Earnings	0	0	0	0	0	0	0	0	0	0	0	0	0
Investment Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Gain/(Loss) on Investments	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Investment & Savings	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***	***0***
Net Income (Loss)	**(15,119)**	**(12,693)**	**(6,556)**	**17,422**	**2,702**	**(542,948)**	**21,396**	**64,252**	**48,753**	**87,985**	**49,953**	**190,021**	**(94,832)**

** PUBLIC DISCLOSURE COPY **

Form 990 Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2022
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning JUL 1, 2022 and ending JUN 30, 2023

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

C Name of organization: HOME OF GUIDING HANDS CORPORATION
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 1908 FRIENDSHIP DRIVE
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: EL CAJON, CA 92020
F Name and address of principal officer: EDWARD HERSHEY
SAME AS C ABOVE

D Employer identification number: 95-6058273
E Telephone number: 619-938-2864
G Gross receipts $: 32,486,787.
H(a) Is this a group return for subordinates? Yes [X] No
H(b) Are all subordinates included? Yes No
If "No," attach a list. See instructions
H(c) Group exemption number

I Tax-exempt status: [X] 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527
J Website: HTTP://WWW.GUIDINGHANDS.ORG
K Form of organization: [X] Corporation Trust Association Other
L Year of formation: 1961
M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO IMPROVE THE LIVES OF THOSE WE SERVE BY PROVIDING THE HIGHEST QUALITY PERSON CENTERED SERVICES.

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

Activities & Governance	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 2022 (Part V, line 2a)	5	980
	6 Total number of volunteers (estimate if necessary)	6	94
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	1,190,516.	2,490,470.
	9 Program service revenue (Part VIII, line 2g)	28,485,729.	28,369,269.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	292,643.	972,318.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<194,316.>	<214,197.>
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	29,774,572.	31,617,860.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	94,000.	100,000.
	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)	21,701,584.	22,269,149.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) 573,306.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	6,134,361.	6,588,842.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	27,929,945.	28,957,991.
	19 Revenue less expenses. Subtract line 18 from line 12	1,844,627.	2,659,869.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	31,185,720.	35,946,937.
	21 Total liabilities (Part X, line 26)	6,983,446.	8,327,848.
	22 Net assets or fund balances. Subtract line 21 from line 20	24,202,274.	27,619,089.

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
EDWARD HERSHEY, PRESIDENT/CEO
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name | Preparer's signature | Date 02/16/24 | Check if self-employed | PTIN
Firm's name ALDRICH CPAS AND ADVISORS, LLP | Firm's EIN
Firm's address 1903 WRIGHT PLACE, #180, CARLSBAD, CA 92008 | Phone no. (760) 431-8440

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
TO IMPROVE THE LIVES OF THOSE WE SERVE BY PROVIDING THE HIGHEST QUALITY PERSON CENTERED SERVICES.

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

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

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

4a (Code: _____) (Expenses $ 14,952,438. including grants of $ 100,000.) (Revenue $ 18,073,423.)
RESIDENTIAL: HOME OF GUIDING HANDS OFFERS MORE THAN JUST A PLACE TO LIVE FOR 135 INDIVIDUALS IN A COMFORTABLE, FRIENDLY LIVING ENVIRONMENT WITH VARYING LEVELS OF INDIVIDUAL SUPPORT & TRAINING THROUGH 24-HOUR CARE AND SUPERVISION. RESIDENTS LIVE, WORK, ATTEND SCHOOL, AND ENJOY THEIR COMMUNITY IN ONE OF 30 HOMES ACCOMMODATING 4-6 PEOPLE RANGING IN AGES FROM 8 TO 80. HOMES ARE OPERATED UNDER THE REGULATIONS OF THE STATE OF CALIFORNIA DEPARTMENT OF PUBLIC HEALTH OR THE DEPARTMENT OF SOCIAL SERVICES.

4b (Code: _____) (Expenses $ 4,944,032. including grants of $ _____) (Revenue $ 5,451,254.)
RESPITE: FAMILIES CARING FOR THEIR FAMILY MEMBER WITH A DEVELOPMENTAL DISABILITY OR OTHER CHALLENGE IN THEIR OWN HOME OFTEN HAVE A NEED FOR A FEW HOURS AWAY TO REVITALIZE THEMSELVES IN ORDER TO MEET THE ONGOING NEEDS OF THEIR FAMILY. HOME OF GUIDING HANDS "IN HOME RESPITE PROGRAM" PROVIDES 816 INDIVIDUALS TIME TO ENJOY OUTSIDE ACTIVITIES WITH THE KNOWLEDGE THAT THEIR FAMILY MEMBER IS SAFE AND WELL CARED FOR BY TRAINED STAFF WHO ARE FAMILIAR WITH THEIR LOVED ONE'S PARTICULAR NEEDS. (SAN DIEGO AND IMPERIAL VALLEY).

4c (Code: _____) (Expenses $ 1,755,916. including grants of $ _____) (Revenue $ 1,632,417.)
TRANSPORTATION: HOME OF GUIDING HANDS PROVIDES SPECIALIZED TRANSPORTATION SERVICES FOR INDIVIDUALS WITH DEVELOPMENTAL DISABILITIES WHO ALSO EXPERIENCE SIGNIFICANT PHYSICAL AND/OR MEDICAL CHALLENGES & OTHER FROM THE SENIOR COMMUNITY. THE FLEET OF 16 ADAPTED BUSES, PRIMARILY MADE AVAILABLE THROUGH DEPT. OF TRANSPORTATION 5310 GRANT PROGRAM, TRANSPORTS APPROXIMATELY 182 ADULTS TO VARIOUS WORK AND "DAY PROGRAMS" IN SAN DIEGO COUNTY DAILY, DEPENDING ON COVID RESTRICTIONS. CERTIFIED DRIVERS AND TRAINED AIDES ENABLE ADULTS WITH PROFOUND MEDICAL AND OTHER NEEDS TO CONNECT WITH OTHERS IN THEIR COMMUNITY IN A SAFE AND EFFECTIVE MANNER. DURING THE PANDEMIC, ALTERNATIVE TRASNPORTATION SERVICES WERE ALSO PROVIDED.

4d Other program services (Describe on Schedule O.)
(Expenses $ 2,763,168. including grants of $ _____) (Revenue $ 3,361,901.)

4e Total program service expenses 24,415,554.

HGH
Home of Guiding Hands

FREE Respite Services

Ages birth to three

Caring for a loved one with developmental disabilities can be a daily challenge. Sometimes parents and caregivers simply need a few hours away to rest and recharge so they can meet the ongoing needs of their family. Through **HGH's Respite Program**, while parents and caregivers enjoy a break, trained respite workers provide support for the individuals needing care.

Coordinate services with our Respite Program Administrator:

Wendy Smith
wendy@guidinghands
(619) 938-2876

- Respite services are free for children 0-3 years old, for families who meet the eligibility criteria
- HGH hires qualified and caring professionals who have been carefully screened and trained

Respite care provides a short-term break for caregivers that can help to relieve stress, renew energy, and restore a sense of balance to your life while loved ones continue to receive the care they need in a safe, nurturing, and professional manner.

Respite Outings Funding $45,000

Per your direction, I contacted Tracie. Tracie Hogancamp is no longer with Merlin's Magic Wand. I was able to meet with her successor, Alyson Barber. After my presentation, Alyson approved, and has sent a contract award for, 1,000 free Legoland passes. The passes are restricted for use by individuals diagnosed with an intellectual disability, between the ages of 2-18, and their immediate family members. Based on our discussion of using any passes for immediate family members only, and for families who are active in programming, we are proposing that 225 families receive $200 Visa gift cards to assist with gas, souvenirs, or food purchases during their day outing. Because of the volume of families that we serve, the passes and Visa cards would go to respite families and would be distributed until gone.

We plan to ask for permission from the local Legoland Liaison, Tracy Webster, to have a designated day set aside for this outing. If this is approved, the Development and Finance staff will set up a "pick up" booth outside the park entrance to distribute the cards directly to the families. If this is approved, and you would like to join us, we will coordinate with you on date after June 30th. This method provides greatly enhanced controls. This will not take place until after June 30th. If a designated day is not permitted by the local Legoland, the Development and Finance staff would distribute the tickets and the gift cards directly to the families through two coordinated outreach days. One day will be held in the South Bay community where Felix Lafuente (Pamela's replacement) and another HGH Spanish speaking representative will do the distribution. The second distribution day will be held at HGH Verbeck Resource Center.

Because the theme park is still requiring reservations (due to continuing capacity restrictions still in place), our preference would be to set a coordinated day where everyone attends at the same time.

Joshua and Ashton from Laughery at Legoland in 2019

INSTITUTE OF CONTEMPORARY ART SAN DIEGO

ICA Central
1439 El Prado
San Diego, CA 92101

ICA North
1550 S El Camino Real
Encinitas, CA 92024
760-436-6611

March 21, 2025

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

Dear Members of the San Marcos Community Foundation,

This letter signifies my authorization, as the Executive Director of the Institute of Contemporary Art, San Diego (ICA San Diego), to submit a grant application to the San Marcos Community Foundation.

Bringing our arts outreach program, the Valise Project, to San Marcos students represents the embodiment of our institutional vision: to spark curiosity, open doors to new ways of thinking, and connect the dots between art and everyday life. Through a $1,500 mini grant, we can bring the proven benefits of arts education directly into the classrooms of the San Marcos Unified School District.

Thank you for the opportunity to apply to your organization's grant cycle. As a community-driven organization committed to building a thriving ecosystem for art, culture, and learning across San Diego, support like yours helps us expand the number of people we can reach with the transformative power of art. If you have any questions regarding our organization, please do not hesitate to contact ICA San Diego's Advancement Manager, Shannon Permenter, via email at shannon@icasandiego.org.

Sincerely,

Andrew Utt
Executive Director
Institute of Contemporary Art, San Diego

Title

Institute of Contemporary Art, San Diego - The Valise Project in San Marcos

03/24/2025

id. 50061865

by **Shannon Permenter** in **San Marcos Community Foundation**
on behalf of **San Diego Art Institute**

1439 El Prado
San Diego, California
92101
United States
760-436-6611
shannon@icasandiego.org

Original Submission

03/24/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Institute of Contemporary Art, San Diego - The Valise Project in San Marcos
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	The Valise Project
Project Start Date	8/1/2025
Project End Date	7/31/2026
Date by Which Funds Will Be Expended:	6/30/2026
Total Number of People Served by this Project	50
Total Number of People Served by this Project in San Marcos Only	50

Grant Amount Requested	1500
	Organization Details
Organization Name	Institute of Contemporary Art, San Diego
Organization Street Address	1439 El Prado, San Diego, CA 92101, USA
Organization City	San Diego
Organization State	California
Organization Zip Code	92101
Organization Website	www.icasandiego.org
Organization's EIN	95-1816068 200 Institute of Contemporary Art, San Diego 7a70ce9a-310b-4a87-9de9-69417e16d3aa 1439 El Prado Balboa Park San Diego CA 92101 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-24T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(ii) 2025-03-10T00:00:00 1966 05
	Contact Information
Contact First Name	Shannon
Contact Last Name	Permenter
Contact Title	Advancement Manager
Contact Phone	+17604366611
Contact Email	shannon@icasandiego.org

	Project Details
Briefly describe your request for funds.	An award from the San Marcos Community Foundation will allow ICA San Diego to bring our esteemed arts outreach program to the San Marcos Unified School District in the upcoming academic year. The Valise Project is designed to overcome the barriers that complicate students' access to art, bringing contemporary art directly to their classrooms in the form of mobile sculptures that connect to concrete California content standards, with corresponding hands-on creative projects. A valise, French for 'suitcase', is filled with miniature artworks designed by contemporary artists around a specific theme. The Teaching Artist leads a discussion exploring the details of the art and the subjects they represent. Each curriculum is tailored to the age and capabilities of the students visited and complements the common core of schools, building upon daily learning beyond the session. This is followed by a hands-on art-making project that allows students to transform the material learned into visual representations. Students discuss their artistic choices and how they relate to the Valise presentation. The support of this award will cover the cost of the Teaching Artist, Learning & Engagement staff, transportation, art-making materials for students, and administrative costs for visits specific to San Marcos schools.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The Valise Project has brought museum-quality art and experiential learning to over 100,000 San Diego County students for 25 years. The program has provided interactive engagement by leveraging contemporary art to understand the subjects of language arts, social studies, local history, cultural semiotics, sustainability, and more. The malleability of the program allows us to develop grade-specific lesson plans that integrate into the school's curriculum with the goal of increasing the student's interest in academic subjects through creativity and material retention through hands-on learning. The program provides the benefits of arts engagement, such as decreasing feelings of anxiety, depression, and isolation. The program provides an educational tool for teachers while offering an outlet for students. Beyond this, we hope to introduce students, who may not have access or opportunities to partake in onsite museum experiences, to the world of art in a way that makes them feel like they belong. While we have visited San Marcos schools in the past, this designated funding will help us revive relationships with schools and teachers. This award will serve up to 50 San Marcos students, but create connections and partnerships to return to these San Marcos schools year after year.

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.	ICA San Diego will collaborate and partner with local schools in the San Marcos Unified School District to bring the Valise Project directly to the students of San Marcos.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	

Please upload the annual operating budget for your organization.

Organization_Budget_-_ICA_San_Diego_2025.pdf

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

Letter_by_Director_Authorizing_Grant_Submission_-_San_Marcos_Community_Foundation_-_ICA_San_Diego_2025.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	1500
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?	The budget reflects specified funding for San Marcos schools at $30 per student. We have a $50,000 award from the Dickinson Foundation to support Valise county-wide.

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

Item	Cost	Notes (optional)
Art-Making Materials	*$ 100.00*	*Expenses for all art-making materials that will be used by participants in the hands-on activity*
Valise Teaching Artists Salaries	$ 850.00	Fees for the Teaching Artists time in developing the lesson plan, leading the lesson, and guiding the art-making activity
Education Manager Salary	$ 500.00	Fees for the Education Manager's time in outreach to San Marcos schools, developing relationships with teachers and administrators, and scheduling visits
Transportation	$ 50.00	Vehicle maintenance and mileage for Teaching Artists travel to San Marcos schools
Marketing & Promotion	$ 50.00	Expenses related to promoting the Valise Project in San Marcos
Overhead & Administration	$ 50.00	Programmatic operating costs
Total budget for this PROJECT:	$ 1,500.00	Total cost for San Marcos Valise visits

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Dickinson Family Foundation	$50,000	C
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

INSTITUTE OF CONTEMPORARY ART SAN DIEGO

ICA Central
1439 El Prado
San Diego CA 92101
619-236-0011

ICA North
1550 S El Camino Real
Encinitas CA 92024
760-436-6611

2025 Organizational Budget

INCOME

Contributed Revenue	
Individual Contributions	$ 607,500
Board Contributions/Dues	$ 328,000
Corporate Contributions	$ 110,000
Foundation/trust grants	$ 370,500
Government Grants	$ 215,500
Earned Revenue	
Earned	$471,625
Gala & Other Events	$430,000
TOTAL REVENUE	**$ 2,533,125**

EXPENSES

Fundraising & Development	
Personnel	$379,369
Program Related	$200
Contract Services	$60,633
Operational	$86,913
Marketing	$11,067

INSTITUTE OF CONTEMPORARY ART SAN DIEGO

ICA Central
1439 El Prado
San Diego CA 92101
619-236-0011

ICA North
1550 S El Camino Real
Encinitas CA 92024
760-436-6611

Programs	
Personnel	$646,113
Program Related	$199,800
Contract Services	$31,600
Operational	$39,518
Marketing	$11,000
Administrative	
Personnel	$380,630
Staff Related	$6,265
Contract Services	$140,304
Operational	$207,282
TOTAL EXPENSES	**$ 2,200,694**
NET OPERATING REVENUE	**$ 332,431**
Other Expenses	
Depreciation Expense	($225,000)
NET OPERATING REVENUE (with depreciation)	**107,431**

THE JACOBS & CUSHMAN San Diego Food Bank

Fighting hunger.
Feeding hope.

March 11, 2025

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

Dear San Marcos Community Foundation:

The Jacobs & Cushman San Diego Food Bank is grateful for the opportunity to submit this request to support our Emergency Food Relief program. As the CEO of Jacobs & Cushman San Diego Food Bank, I am excited about the prospect of partnering with the San Marcos Community Foundation to support our Emergency Food Relief efforts at the North County Food Bank, which aims to distribute nutritious food to individuals and families facing food insecurity in San Marcos and North County San Diego. We are respectfully requesting your consideration of a grant of $10,000 to purchase food, especially fresh produce, for our neighbors facing food insecurity in San Marcos.

Our organization strives to provide nutritious food to people in need, advocate for the hungry, and educate the public about hunger-related issues. Our primary goal is to eliminate hunger in San Diego County. With our extensive food distribution networks serving all of San Diego County, we are uniquely positioned to make a meaningful difference in the lives of those we serve.

With support from the San Marcos Community Foundation, we will continue to see that the critically needed food remains available at our Client Choice Pantry in North County and our local Neighborhood Distribution Programs for hard-working families like those calling San Marcos home.

I want to assure you that we have the capacity and expertise to successfully implement the proposed project. Our team is dedicated, experienced, and passionate about making a difference in our community.

Thank you for considering our grant application. We look forward to continuing our partnership with the San Marcos Community Foundation and greatly appreciate your past support of the Food Bank. If I can answer any questions or provide additional clarification, please do not hesitate to call me at 858-863-5116.

Respectfully,

Casey Castillo
Chief Executive Officer

Title

The San Diego Food Bank- Emergency Food Relief for San Marcos Residents

03/27/2025

id. 50090026

by **Michael Minjares** in **San Marcos Community Foundation**
on behalf of **Jacobs & Cushman San Diego Food Bank**

9850 Distribution Avenue
San Diego, California
92121
CA
United States
8588635192
mminjares@sandiegofoodbank.org

Original Submission

03/27/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	The San Diego Food Bank- Emergency Food Relief for San Marcos Residents
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Emergency Food Relief for San Marcos Residents
Project Start Date	4/30/2025
Project End Date	6/30/2026
Date by Which Funds Will Be Expended:	6/30/2026
Total Number of People Served by this Project	400000
Total Number of People Served by this Project in San Marcos Only	3100
Grant Amount Requested	10000
	Organization Details
Organization Name	Jacobs & Cushman San Diego Food Bank- North County Food Bank

Organization Street Address	3030 Enterprise Court, Suite A
Organization City	Vista
Organization State	CA
Organization Zip Code	92081
Organization Website	https://sandiegofoodbank.org/
Organization's EIN	20-4374795 200 Jacobs & Cushman San Diego Food Bank 210b5ee8-9bba-4675-9639-22a49bb0b773 9850 Distribution Ave San Diego CA 92121 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-24T00:00:00 501(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) 2025-03-10T00:00:00 2006 05
	Contact Information
Contact First Name	Michael
Contact Last Name	Minjares
Contact Title	Director of Grants Management
Contact Phone	+18588635192
Contact Email	mminjares@sandiegofoodbank.org
	Project Details

Briefly describe your request for funds.	With a $10,000 grant from the San Marcos Community Foundation, we can purchase and distribute fresh produce for our North County Emergency Food Relief programs—free of charge—to low-income and vulnerable San Diegans in North County, including those from San Marcos through our North County Food Bank. Last fiscal year, we distributed 50.7 million pounds of food and essential supplies—44% of which was fresh produce—serving an estimated 3,100 San Marcos residents each month. Through our programs, we provide nutritious food and connect individuals and families with critical resources to help them achieve greater stability. Reports indicate 35% of San Diegans struggle to earn self-sufficient wages to cover basic needs such as housing, food, and childcare. These challenges disproportionately affect Latino communities like San Marcos, further deepening existing health disparities. Access to fresh produce is essential for maintaining good health, as it provides vital nutrients, supports disease prevention, and promotes overall well-being, especially for food-insecure populations. Recognizing these needs, the Food Bank has recently committed to ensuring that within the next two years at least 50% of all food distributed is fresh produce, reinforcing our dedication to providing nutritious options to those in need.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The Food Bank and our agency partners are committed to addressing the growing food insecurity in San Marcos, where many residents struggle with the rising cost of living, household debt, and inflation. Our 70,000-square-foot North County distribution center in Vista serves as a critical hub, providing 7.5 million pounds of food annually—including fresh produce—to approximately 30,000 North County residents each month. Many of our Client Choice Pantry clients reside in San Marcos. This grant, will contribute to serving an estimated 3,100 San Marcos residents, ensuring they have access to nutritious food and essential resources.
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 partner with 30 groups to distribute food in San Marcos, host monthly SDFB distribution events at Grace Church & Grandon Village, and run the Kids for Food Backpack program at San Marcos schools.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	In January 2024 we received $1,750. In 2022 we received $1,000 to purchase and distribute fresh produce to free of charge, to San Diegans in North County.
Please provide a detailed narrative of	The Jacobs & Cushman San Diego Food Bank provides nutritious food to people in need, advocates for the hungry, and educates the public about hunger-related

your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.

issues. Our organization has a proven ability to recover fresh, frozen, canned, and boxed food and redistribute it quickly, effectively, and efficiently to those in need. One of the standout features of the Food Bank is our rich history. We were founded in 1977, making us one of the oldest food banks in the United States. Over the years, we have steadily grown to become the fourth largest independent food bank in the nation.

As a central repository and distribution point for food that comes from locally-run food drives, the USDA, growers, retailers, and wholesalers, we, along with our 14,000 volunteers, efficiently recover and redistribute food to those in need. With over 200 monthly distribution sites throughout the County, food is distributed directly to families and individuals. Conveniently located in parking lots and other accessible areas, these distribution sites make it easy for children, working-poor families, fixed-income seniors, military, veterans, and those facing financial hardship to receive the food assistance they require.

We provide food assistance to approximately 400,000 people monthly in collaboration with over 450 nonprofit community partners operating 700 programs. Our nonprofit partners include food pantries, soup kitchens, shelters, low-income day care centers, senior centers, faith-based organizations, schools, and day centers for the elderly and disabled. The Food Bank's nonprofit partners collect food from our 90,000-square-foot warehouse in Miramar or our North County Food Bank warehouse in Vista. They then distribute the food directly to people in need in their local communities. By acting as a central distribution point and through our own direct distributions, the Food Bank and our nonprofit partners provide food to communities throughout the County's 4,300-square-mile radius and provide clients with additional resources to address the underlying causes of hunger.

In the 2023-2024 fiscal year, we distributed 50.7 million pounds of food and basic needs supplies—44% was fresh produce—to 400,000 people each month. This effort was made possible by the incredible generosity of our community, including a record-breaking 14,000 volunteers last year.

According to Nancy, a Food Bank client from San Marcos, "The only way we can keep food on the table is to come here to the Food Bank and we have been rejoicing in the quality of food."

Katelyn Charvet, a SDFB client and military parent says, "For military families the San Diego Food Bank is absolutely crucial. We do have tight salaries and our pay doesn't increase just because we're living in San Diego so it's absolutely critical for us to receive that help."

The Food Bank has a 4-star rating on Charity Navigator. Additionally, our exceptional commitment to transparency and efficiency is noteworthy. Furthermore, our remarkable efficiency ensures that 93 cents of every donated dollar go directly to food programs and services, with only 7 cents allocated to administration and fundraising. This responsible stewardship ensures that donor contributions substantially impact feeding hungry families and individuals in San Diego County.

San Diego State University's 2023 report on the San Diego Food Bank estimates our economic impact at $134.5 million. Their study found that 42% of the respondents' food supply comes from the Food Bank, with higher reliance in North County (53%). Rising living costs and low income drive the need for our services.

Our Fiscal Year 2025 Strategic Goals and Objectives:

-Distribute 52 million pounds of food, with 45% consisting of fresh produce to 400,000 San Diego residents in need.

-Help close the meal gap of 8.5 million meals in San Diego County.

-Maintain a 4-Star Charity Navigator rating.

-Enhance the nutritional value and cultural appropriateness of distributed food.

The Food Bank aims to maintain and operate several hunger-relief and resource programs for our client population, including the Neighborhood Distribution Program, Emergency Food Assistance Program, Senior Food Program, CalFresh Outreach Program, Diaper Ban Program, Food to Nonprofits Program, Nutrition & Wellness Program, Food 4 Kids Backpack Program, College Hunger-relief Program, Food Bank University, Fresh Rescue Program, and Period Supply Program.

Our Seven-Point Vision Plan:

* Comprehensive Coverage Goal: Ensuring that every individual in San Diego experiencing food and nutrition insecurity can access sufficient, safe, and nutritious food.

* Infrastructure Enhancement: Committing to substantial investments in our infrastructure to enhance storage, distribution, and food processing capabilities, ensuring that we can meet increased demands efficiently.

* Logistics Optimization: Focusing on advanced logistical strategies to streamline the supply chain from donation to distribution, ensuring timely and effective food delivery throughout the county.

* Programming Expansion: Developing and expanding our programming to address diverse community needs, including tailored food assistance programs for different populations (i.e., working families, children, seniors, military living in poverty).

* Strengthening Partnerships: Actively increasing the number and capacity of partnerships with local nonprofits, community organizations, and government entities dedicated to hunger relief and related services.

* Capacity Building for Partners: Providing support and resources to existing nonprofit partners to enhance their capabilities in serving the community, thus amplifying our collective impact on food insecurity.

* Resource Connection Hub: Positioning our organization as a leader in the hunger relief arena and as the central connector for other essential services and resources, facilitating comprehensive support for those in need.

The demand for the Food Bank's programs remains high during these challenging times. We request your assistance with a sense of urgency because the need is pressing. Your support is the lifeline for vulnerable San Diegans in North County who find it increasingly difficult to make ends meet driven by price increases, escalating rents, and the very high cost of living in the region.

Thank you for your time and thoughtful consideration of our proposal. Together, we can make a monumental difference in the lives of countless individuals and families, moving us closer to a hunger-free San Diego County.

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

SDFB_Fact_Sheet_FY24_copy.pdf

Please upload the annual operating budget for your organization.

SDFB_Budget_Fiscal_Year_24-25.pdf

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

FY23_Audit_Jacobs_Cushman_San_Diego_Food_Bank_6.30.23_Audited_Financial_Statements.pdf

Please attach the first two pages of your Federal 990.

JCSDFB_990-FY23_End_6.30.23_1-2.pdf

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

SanMarcosfoundation_CoverLtr_JCSDFB.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	32925000
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?	$1,100,000 has been raised for this program. At this time, we can continue to cover Emergency Food Relief services for San Marcos community members, but they may have less access to fresh produce.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Fresh Produce	*$10,000.00*	*50,000 pounds of fresh produce @.20*
Total budget for this PROJECT:	$ 32,925,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Delta Dental Community Care Foundation	$ 150,000.00	
Additional Funding Source 2	ASML	$ 150,000.00	
Additional Funding Source 3	Albertson’s Companies Foundation	$ 164,562.00	
Additional Funding Source 4	Price Philanthropies	$ 100,000.00	
Additional Funding Source 5	Linden Root Dickinson Foundation	$ 35,000.00	
Additional Funding Source 6	Northrop Grumman	$ 30,000.00	
Additional Funding Source 7	Kaiser Foundation	$ 60,000.00	
Additional Funding Source 8	David C. Copley Foundation	$ 25,000.00	
Additional Funding Source 9	Five Together Foundation	$ 50,000.00	
Additional Funding Source 10	Stater Bros Charities	$ 21,000.00	

Jacobs & Cushman San Diego Food Bank
Final Budget
July 2024 - June 2025

Financial Row	Budget FY '25
Ordinary Income/Expense	
Income	
Total - 4100 - Revenue from Government Agencies	$ 9,560,000
Total - 4400 - Revenue from Program-Related Sales & Fees	$ 400,000
Total - 4500 - Revenue from Private Donations	$ 18,700,000
Total - 4700 - Revenue from Fundraising/Special Events	$ 1,275,000
Total - 4800 - Revenue from Investments	$ 865,000
Total - Income	$ 30,800,000
Expense	
Total - 5100 - Fundraising Expenses	$ 3,110,000
Total - 5200 - Food Acquisition & Distribution	$ 14,108,000
Total - 5300 - Transportation Expenses	$ 783,000
Total - 7000 - Salaries & Related Expenses	$ 10,815,000
Total - 7100 - Administrative Expenses	$ 1,530,000
Total - 7200 - Contract Service Expenses	$ 836,000
Total - 7300 - Occupancy expenses	$ 1,629,000
Total - 7400 - Travel & Meetings	$ 114,000
Total - Expense	$ 32,925,000
Net Ordinary Income	$ (2,125,000)
Other Income and Expenses	
Other Income	
Total - 4900 - Revenue from Other Sources	$ 25,000
Total - Other Income	$ 25,000
Total - 7500 - Other expenses	$ -
Total - Other Expense	$ -
Net Other Income	$ 25,000
Net Income	$ (2,100,000)

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 2801904

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

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

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

C Name of organization
JACOBS & CUSHMAN SAN DIEGO FOOD BANK

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
9850 DISTRIBUTION AVENUE

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

F Name and address of principal officer: CASEY CASTILLO
SAME AS C ABOVE

D Employer identification number
20-4374795

E Telephone number
619-231-1977

G Gross receipts $ 123,293,347.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.SANDIEGOFOODBANK.ORG

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

L Year of formation: 2005 **M** State of legal domicile: CA

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PROVIDE FOOD TO PEOPLE IN NEED, ADVOCATE FOR THE HUNGRY AND EDUCATE THE PUBLIC ABOUT HUNGER ISSUES.	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	20
	4	Number of independent voting members of the governing body (Part VI, line 1b)	20
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	112
	6	Total number of volunteers (estimate if necessary)	13452
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	94,564,442.	95,588,025.
	9	Program service revenue (Part VIII, line 2g)	352,129.	435,000.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	592,453.	1,064,174.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	234,195.	738,386.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	95,743,219.	97,825,585.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,000.	308,000.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,144,697.	7,138,846.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 4,017,124.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	74,075,438.	85,650,975.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	80,225,135.	93,097,821.
	19	Revenue less expenses. Subtract line 18 from line 12	15,518,084.	4,727,764.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	73,494,609.	84,889,874.
	21	Total liabilities (Part X, line 26)	2,800,687.	4,416,388.
	22	Net assets or fund balances. Subtract line 21 from line 20	70,693,922.	80,473,486.

Part II Signature Block

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

Sign Here

Signature of officer — Date

CASEY CASTILLO, CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
LUKAS DAVIS		05/16/24	☐	P00668234

Firm's name CONSIDINE & CONSIDINE — Firm's EIN 95-2694444

Firm's address 8989 RIO SAN DIEGO DRIVE, SUITE 250
SAN DIEGO, CA 92108-1604 — Phone no. 619.231.1977

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
TO PROVIDE NUTRITIOUS FOOD TO PEOPLE IN NEED, ADVOCATE FOR THE HUNGRY, AND EDUCATE THE PUBLIC ABOUT HUNGER-RELATED ISSUES.

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

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

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

4a (Code:) (Expenses $ 56,254,848. including grants of $ 308,000.) (Revenue $ 435,000.)
THE MEMBER AGENCY PROGRAM (ALSO KNOWN AS THE FOOD TO NONPROFITS PROGRAM) RELIES ON PARTNERSHIPS WITH HUNDREDS OF NONPROFIT AGENCIES IN THE COMMUNITY THAT HELP THE SAN DIEGO FOOD BANK PROVIDE FOOD ASSISTANCE AND SUPPORT TO HUNDREDS OF THOUSANDS OF INDIVIDUALS AND FAMILIES WHO FACE FOOD INSECURITY IN THE SAN DIEGO REGION. IN THE FISCAL YEAR ENDED 6/30/23 THE SAN DIEGO FOOD BANK WORKED WITH MORE THAN 500 NONPROFIT PARTNERS THAT INCLUDED FOOD PANTRIES, SOUP KITCHENS, SHELTER, LOW-INCOME DAYCARE CENTERS, AFTER SCHOOL PROGRAMS, SENIOR CENTERS, AND DISABILITY PROGRAMS TO DISTRIBUTE FOOD AND NONFOOD ITEMS TO PEOPLE IN NEED.

4b (Code:) (Expenses $ 8,038,243. including grants of $) (Revenue $)
THE COMMODITY SUPPLEMENTAL FOOD PROGRAM (CSFP) IS A FEDERALLY SUPPORTED PROGRAM THAT PROVIDES FOOD AND NUTRITION EDUCATION TO SENIORS OVER THE AGE OF 60. THE PROGRAM PROVIDES PARTICIPANTS WITH A 40-POUND BOX OF FOOD EVERY MONTH THAT IS FILLED WITH A VARIETY OF NUTRITIOUS FOOD ITEMS. IN THE FISCAL YEAR ENDED 6/30/23, THE SAN DIEGO FOOD BANK SERVED APPROXIMATELY 15,000 SENIORS EVERY MONTH AND DISTRIBUTED JUST UNDER 6 MILLION POUNDS OF FOOD.

4c (Code:) (Expenses $ 12,369,387. including grants of $) (Revenue $)
THE EMERGENCY FOOD ASSISTANCE PROGRAM (EFAP, ALSO KNOWN AS TEFAP) IS A FEDERAL PROGRAM THAT PROVIDES MONTHLY EMERGENCY AND SUPPLEMENTAL FOOD TO INDIVIDUALS AND FAMILIES WHO MEET INCOME GUIDELINES SET BY THE FEDERAL GOVERNMENT. IN THE FISCAL YEAR ENDED 6/30/23, THE SAN DIEGO FOOD BANK SERVED AN AVERAGE OF 100,000 INDIVIDUALS PER MONTH THROUGH THE EFAP PROGRAM AND DISTRIBUTED OVER 16 MILLION POUNDS OF FOOD INVENTORY.

4d Other program services (Describe on Schedule O.)
(Expenses $ 11,043,256. including grants of $) (Revenue $)

4e Total program service expenses 87,705,734.

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
A NONPROFIT ORGANIZATION
CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
A NONPROFIT ORGANIZATION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Jacobs & Cushman San Diego Food Bank

Opinion

We have audited the accompanying consolidated financial statements of Jacobs & Cushman San Diego Food Bank (a nonprofit organization) and subsidiary, which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Jacobs & Cushman San Diego Food Bank and subsidiary as of June 30, 2023 and 2022, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Jacobs & Cushman San Diego Food Bank 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 consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Jacobs & Cushman San Diego Food Bank's ability to continue as a going concern within one year after the date that the combined financial statements are available to be issued.

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Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Considine & Considine

CONSIDINE & CONSIDINE
An Accountancy Corporation

March 18, 2024

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 928,483	$ 735,421
Certificates of deposit	5,429,033	839,000
Investments (note 7)	48,205,332	35,951,088
Grants and contracts receivable (note 3)	3,524,736	2,090,059
Contributions receivable (note 4)	418,341	8,175,653
Inventory (note 5)	6,849,569	6,922,056
Prepaid expenses and other current assets	379,990	748,132
	65,735,484	55,461,409
PROPERTY AND EQUIPMENT (note 6)	15,076,487	15,613,482
NONCURRENT ASSETS		
Certificates of deposit	1,658,000	2,331,003
Operating right-of-use asset (note 18)	2,352,127	-
Other assets	67,776	88,715
	4,077,903	2,419,718
TOTAL ASSETS	84,889,874	73,494,609
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (note 9)	1,748,326	2,035,036
Customer advances	105,875	126,817
Deferred revenue	140,242	638,834
Operating lease liability - current (note 18)	1,009,138	-
	3,003,581	2,800,687
LONG-TERM LIABILITIES		
Operating lease liability (note 18)	1,412,807	-
TOTAL LIABILITIES	4,416,388	2,800,687
NET ASSETS		
Without donor restrictions (note 11)	79,787,468	69,116,831
With donor restrictions (note 12)	686,018	1,577,091
TOTAL NET ASSETS	80,473,486	70,693,922
TOTAL LIABILITIES AND NET ASSETS	$ 84,889,874	$ 73,494,609

See accompanying notes

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	Without donor Restrictions	With donor Restrictions	Total
SUPPORT AND REVENUE			
Contributed food and commodities (note 14)	$ 62,584,986	$ -	$ 62,584,986
Contributions	16,711,562	2,313,811	19,025,373
Government contracts	12,909,657	-	12,909,657
Shared maintenance fees	435,000	-	435,000
In-kind contributions (note 14)	498,725	-	498,725
Investment income (note7)	6,117,304	-	6,117,304
Other income (note 15)	472,923	-	472,923
	99,730,157	2,313,811	102,043,968
Special events (note 16)			
Special events revenue	1,650,228	-	1,650,228
Direct benefits to donors	(270,800)	-	(270,800)
	1,379,428	-	1,379,428
Revenue released from restriction	3,204,884	(3,204,884)	-
TOTAL REVENUE	104,314,469	(891,073)	103,423,396
EXPENSES			
Program services:			
Government programs	24,505,667	-	24,505,667
Non-Government programs	63,200,067	-	63,200,067
Total program services	87,705,734	-	87,705,734
Supporting services:			
Management and general	1,374,963	-	1,374,963
Fundraising	4,563,135	-	4,563,135
Total supporting services	5,938,098	-	5,938,098
	93,643,832	-	93,643,832
CHANGE IN NET ASSETS	10,670,637	(891,073)	9,779,564
NET ASSETS, BEGINNING OF YEAR	69,116,831	1,577,091	70,693,922
NET ASSETS, END OF YEAR	$ 79,787,468	$ 686,018	$ 80,473,486

See accompanying notes

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

	Without donor Restrictions	With donor Restrictions	Total
SUPPORT AND REVENUE			
Contributed food and commodities (note 14)	$ 57,403,561	$ -	$ 57,403,561
Contributions	28,536,762	1,614,454	30,151,216
Government contracts	6,327,592	-	6,327,592
Shared maintenance fees	352,129	-	352,129
In-kind contributions	209,610	-	209,610
Investment income/(loss) (note 7)	(3,306,459)	-	(3,306,459)
Other income	84,931	-	84,931
	89,608,126	1,614,454	91,222,580
Special events (note 16)			
Special events revenue	1,173,311	-	1,173,311
Direct benefits to donors	(197,319)	-	(197,319)
	975,992	-	975,992
Revenue released from restriction	2,095,972	(2,095,972)	-
TOTAL REVENUE	92,680,090	(481,518)	92,198,572
EXPENSES			
Program services:			
Government programs	23,336,695	-	23,336,695
Non-Government programs	51,584,088	-	51,584,088
Total program services	74,920,783	-	74,920,783
Supporting services:			
Management and general	1,993,631	-	1,993,631
Fundraising	3,661,396	-	3,661,396
Total supporting services	5,655,027	-	5,655,027
	80,575,810	-	80,575,810
CHANGE IN NET ASSETS	12,104,280	(481,518)	11,622,762
NET ASSETS, BEGINNING OF YEAR	57,012,551	2,058,609	59,071,160
NET ASSETS, END OF YEAR	$ 69,116,831	$ 1,577,091	$ 70,693,922

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	Program Services			Supporting Services			
	Government Programs	Non-Government Programs	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
Administrative support	$ 15,830	$ 558	$ 16,388	$ 4,637	$ 129	$ 4,766	$ 21,154
Bank charges	-	5,106	5,106	27,764	178,044	205,808	210,914
Contract services	122,729	244,608	367,337	183,239	295,774	479,013	846,350
Depreciation and amortization	416,741	656,684	1,073,425	88,400	101,028	189,428	1,262,853
Direct mail and marketing	265	86,427	86,692	566	2,283,712	2,284,278	2,370,970
Dues and subscriptions	1,574	31,319	32,893	23,281	24,548	47,829	80,722
Equipment rental	40,234	37,508	77,742	4,258	223,374	227,632	305,374
Food acquisition and distribution	21,174,388	56,634,226	77,808,614	7,028	19	7,047	77,815,661
Grants awarded	-	308,000	308,000	-	-	-	308,000
Insurance	13,484	21,873	35,357	29,889	3,338	33,227	68,584
Meeting expenses	2,365	4,737	7,102	14,638	2,800	17,438	24,540
Miscellaneous expenses	-	211	211	-	-	-	211
Personnel expenses	1,992,485	3,245,976	5,238,461	885,678	1,272,215	2,157,893	7,396,354
Printing and mailing	19,822	30,586	50,408	4,067	76,957	81,024	131,432
Repairs and maintenance	79,944	234,933	314,877	50,689	51,606	102,295	417,172
Supplies and giftcards	45,813	693,207	739,020	11,010	263,957	274,967	1,013,987
Telephone	14,833	37,595	52,428	4,818	2,950	7,768	60,196
Travel	11,371	16,551	27,922	8,423	27,493	35,916	63,838
Warehouse expenses	553,789	909,962	1,463,751	26,578	25,991	52,569	1,516,320
	24,505,667	63,200,067	87,705,734	1,374,963	4,833,935	6,208,898	93,914,632
Less: Direct benefits to donors at special events included in revenue	-	-	-	-	(270,800)	(270,800)	(270,800)
Total expenses included in the expense section of the statement of activities	$ 24,505,667	$ 63,200,067	$ 87,705,734	$ 1,374,963	$ 4,563,135	$5,938,098	$ 93,643,832

See accompanying notes

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Program Services			Supporting Services			
	Government Programs	Non-Government Programs	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
Administrative support	$ 483	$ 457	$ 940	$ 3,007	$ -	$ 3,007	$ 3,947
Bad debt expense	-	-	-	497,000	-	497,000	497,000
Bank charges	-	4,367	4,367	35,306	207,259	242,565	246,932
Contract services	122,003	131,920	253,923	275,073	328,579	603,652	857,575
Depreciation and amortization	405,252	638,579	1,043,831	85,963	98,243	184,206	1,228,037
Direct mail and marketing	150	4,378	4,528	5,170	1,918,122	1,923,292	1,927,820
Dues and subscriptions	3,878	17,988	21,866	15,456	15,202	30,658	52,524
Equipment rental	39,721	38,489	78,210	4,543	105,416	109,959	188,169
Food acquisition and distribution	20,195,488	46,405,701	66,601,189	13,045	1,141	14,186	66,615,375
Insurance	14,450	21,704	36,154	26,730	3,403	30,133	66,287
Meeting expenses	773	1,477	2,250	7,386	2,509	9,895	12,145
Miscelleaneous expense	-	-	-	200,000	-	200,000	200,000
Personnel expenses	1,932,583	2,818,142	4,750,725	761,311	857,041	1,618,352	6,369,077
Printing and mailing	24,417	27,308	51,725	3,177	76,582	79,759	131,484
Repairs and maintenance	64,275	183,220	247,495	12,830	26,419	39,249	286,744
Supplies	57,142	345,600	402,742	14,806	164,266	179,072	581,814
Telephone	13,247	30,327	43,574	11,397	2,633	14,030	57,604
Travel	14,724	14,995	29,719	1,093	22,273	23,366	53,085
Warehouse expenses	586,536	869,420	1,455,956	20,338	29,627	49,965	1,505,921
	23,475,122	51,554,072	75,029,194	1,993,631	3,858,715	5,852,346	80,881,540
Less: Direct benefits to donors at special events included in revenue	-	-	-	-	(197,319)	(197,319)	(197,319)
Total expenses included in the expense section of the statement of activities	$ 23,475,122	$ 51,554,072	$ 75,029,194	$ 1,993,631	$ 3,661,396	$ 5,655,027	$ 80,684,221

See accompanying notes

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	2023	2022
CASH FLOWS PROVIDED BY OPERATING ACTIVITIES		
Change in net assets	$ 9,779,564	$ 11,622,762
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation expense	1,262,853	1,228,037
Gain on disposal of equipment	1,330	(3,590)
Net realized and unrealized investment gain	(4,820,987)	3,897,445
In-kind investment contributions	(418,557)	(576,889)
Change in contributed food inventory	2,325,791	560,238
Change in allowance for contributions receivable	(424,920)	497,000
Operating lease amortization	69,818	-
Change in operating assets and liabilities:		
Grants and contracts receivable	(1,434,677)	(906,930)
Contributions receivable	8,182,232	(8,615,653)
Inventories	(2,253,304)	840,288
Prepaid expenses and other current assets	368,142	(576,607)
Other assets	20,939	7,713
Accounts payable and accrued liabilities	(286,710)	392,059
Customer advances	(20,942)	(3,665)
Deferred revenue	(498,592)	638,834
NET CASH PROVIDED BY OPERATING ACTIVITIES	11,851,980	9,001,042
CASH FLOWS USED BY INVESTING ACTIVITIES		
Cash paid for purchases of fixed assets	(727,188)	(867,771)
Cash paid for purchases of investments	(35,372,464)	(21,503,752)
Proceeds on sale of investments	24,440,734	12,451,297
Proceeds on sale of equipment	-	28,500
	(11,658,918)	(9,891,726)
NET INCREASE/(DECREASE) IN CASH	193,062	(890,684)
CASH, BEGINNING OF YEAR	735,421	1,626,105
CASH, END OF YEAR	$ 928,483	$ 735,421
SUPPLEMENTAL DISCLOSURES		
Interest paid	$ -	$ -
Taxes paid	$ -	$ -
See note 18 for noncash flow transactions related to operating leases		

See accompanying notes

NOTE 1 THE ORGANIZATION

Jacobs & Cushman San Diego Food Bank (the "Organization"), incorporated under the laws of the State of California, operates as a nonprofit public-benefit organization that provides food assistance and resources to people in need, advocates for the hungry, connects the population it serves to a range of health and human service providers, and educates the public about hunger in San Diego County. The Organization operates as a central repository and distribution point for USDA commodities and donated food. Through its own direct distributions and through a network of over 540 nonprofit hunger-relief organizations, Jacobs & Cushman San Diego Food Bank distributes approximately 48 million pounds of food annually to people in need throughout San Diego County. In November 2011, the Organization transferred the building to The Jacobs & Cushman San Diego Food Bank Building, LLC.

On average the Organization supports 400,000 individuals monthly in San Diego County with food assistance. This comes from government programs administered by the Organization such as the USDA sponsored Emergency Food Assistance Program (TEFAP) and Community Supplemental Food Program (CSFP) as well as local programs in partnership with smaller food pantries and programs that distribute food to those in need. To support the needs of those facing food insecurity the Organization provides a variety of additional programs to address the complex and changing needs of its clients. In addition to food the Organization operates a diaper bank and period supply program, nutrition education classes and trainings, assistance with CalFresh (SNAP) benefits, and capacity building efforts for non-profits addressing food insecurity.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting – The accompanying consolidated financial statements are prepared using the accrual method of accounting in conformity with generally accepted accounting principles ("GAAP").

Consolidations – The accompanying consolidated financial statements include the accounts of Jacobs & Cushman San Diego Food Bank and its 100% owned subsidiary, The Jacobs & Cushman San Diego Food Bank Building, LLC. All significant intercompany transactions and accounts have been eliminated.

Estimates – The preparation of the consolidated financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from these estimates.

Financial statement presentation – The Organization follows the Financial Accounting Standards Board's (FASB) Financial Statements of Not-for-Profit Organizations for presentation of its financial statements which requires that net assets, support, revenue and gains, expenses and losses be classified as without donor restrictions or with donor restriction.

Net assets without restrictions – Net assets without restrictions consist of assets which are fully available, at the discretion of management and the Board of Directors, for the Organization to utilize in any of its programs or supporting services. Net assets without donor restrictions also include amounts designated for certain purposes by the Board of Directors.

Net assets with restrictions – Net assets with restrictions are those which are restricted by donors for specific operating purposes and are not currently available for use in the Organization's operations until commitments regarding their use have been fulfilled.

Cash – The Organization considers financial instruments with a fixed maturity date of less than three months to be cash equivalents. The Organization maintains several bank accounts with Wells Fargo, which at times may exceed the federally insured deposit limits. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant risk on cash.

Investments – Investments in marketable securities with readily determinable fair values are valued at their fair values in the statements of financial position. Realized and unrealized gains and losses are reported in the consolidated statements of activities. Investment income is recognized as revenue in the period it is earned and gains and losses are recognized as changes in net assets in the accounting period in which they occur. The Organization did not incur any material direct or indirect investment management fees during the years ended June 30, 2023 and 2022.

Fair value measurement – The Organization follows accounting standards which define fair value, establish a framework for measuring fair value and expand disclosures about fair value measurements for all financial assets and liabilities.

Contributions receivable – Contributions receivable consist of donor promises to give. It is the Organization's policy to charge off uncollectible contributions receivable when management determines the receivable will not be collected. All contributions receivable are short-term and therefore, no present value discounting was recorded.

Inventory – Inventory consists of food products received through government programs sponsored by the USDA (TEFAP and CSFP), purchased and donated food products. The Organization records contributed food received from the USDA based on actual food product prices provided by the corresponding USDA program. During the years ended June 30, 2023 and 2022, the USDA TEFAP food product prices averaged $1.11 and $1.16 per pound, respectively, and USDA CSFP food product prices averaged $1.07 and $0.92 per pound, respectively. All other contributed food items are valued using an average cost based on the industry standard of $1.92 and $1.74 per pound for the years ended June 30, 2023 and 2022, respectively. See note 14 for noncash food receipt contributions during the years ended June 30, 2023 and 2022.

Property and equipment – Property and equipment are carried at cost. Donations of property and equipment are recorded as support at their estimated fair value as of the date of donation. The Organization capitalizes nonroutine improvements over $5,000. Donations of property and equipment are reported as unrestricted support unless donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Maintenance and repairs are charged to the expense as incurred; major renewals and betterments are capitalized. When items of property and equipment are sold or retired, the related cost

and accumulated depreciation are removed from the accounts, and any gain or loss is included in income.

Depreciation expense is computed using the straight line method over the estimated useful lives of the assets. Estimated useful lives are listed below:

Building	39 years
Building improvements	15-39 years
Warehouse equipment	5-15 years
Transportation equipment	5-10 years
Furniture and office equipment	3-7 years
Leasehold improvements	3-5 years

Impairment of long-lived assets – The Organization 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. Assets held for sale are reported at the lower of the carrying amount or the fair value less costs to sell. Based on an evaluation of existing long-lived and intangible assets, the Organization determined that no impairments occurred for the years ended June 30, 2023 and 2022.

Revenue recognition – The Organization follows Accounting Standards Update ("ASU") No. 2014-09, 2016-08, 2016-10, 2016-12 and 2016-20, collectively implemented as FASB Accounting Standards Codification ("ASC") Topic 606 *Revenue from Contracts with Customers,* which provides guidance for revenue recognition. This ASC's core principle requires a company to recognize revenue when it transfers promised goods or services to customers in an amount that reflects consideration to which the company expects to be entitled in exchange for those goods or services. The Organization recognizes program income as services are provided. Shared maintenance fees represent amounts charged to agencies for food from the marketplace for a nominal per pound fee.

The Organization follows ASU 2018-08, *Not-for-Profit Entities (Topic 958), Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.* The ASU includes clarification regarding the accounting for contracts and agreements as exchange transactions or contributions and provides improved guidance to better distinguish between conditional and unconditional contributions.

Contributions – Contributions are recognized when the donor makes a pledge to give that is, in substance, an unconditional promise. Contributions are recorded as without donor restrictions, or with donor restrictions, depending on the existence and/or nature of any donor restrictions. Contributions received with donor-imposed restrictions that are reported as increases in net assets with restrictions even if restriction is met in the same period. When the restriction is met the amount is shown as a reclassification of net assets from with restrictions to without restrictions.

Contributions in-kind - In-kind contributions are reflected as contributions at their fair value at date of donation and are reported as unrestricted support unless explicit donor stipulations specify how

donated assets must be used. The Organization recognizes the fair value of contributed services received if such services a) create or enhance nonfinancial assets or b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not contributed. The Organization receives services from a large number of volunteers who give significant amounts of their time to the Organization's programs and fundraising campaigns but which do not meet the criteria for financial statement recognition.

Government grants and contracts – The Organization receives a significant amount of governmental cash and in-kind food assistance. The governmental cash assistance is received through reimbursement-based local, state, and federally funded programs. The revenue generated from these programs is recorded as government contracts in the consolidated statement of activities. This governmental support meets the criteria to be classified as conditional contributions under GAAP revenue recognition for nonprofit organizations as it contains barriers related to incurrence of qualifying expenditures and a right of return or release. The Organization has elected a simultaneous release option to account for these grants. Therefore, they are recorded as government support without donor restrictions upon satisfaction of the barriers. In the event amounts are received and have not been earned, the Organization records such amounts as a refundable advance until earned.

Concentrations – In the current period, a significant amount of food receipts and grants were provided by government contracts. It is always considered reasonably possible that benefactors, grantors or contributors might be lost in the near term.

Functional expenses – The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management estimates. Directly identifiable expenses are charged to program and supporting services. General operating costs are allocated among the program and supporting services on a reasonable basis. The Organization allocates expenses using four different formulas based on the type of expense and update this allocation on a quarterly basis based on the pounds of food distributed by category. The expenses that are allocated include: administrative support, contract services, depreciation and amortization, dues and subscriptions, equipment rental, food acquisition and distribution, insurance, personnel, printing and mailing, repairs and maintenance, supplies, telephone, and warehouse. For the years ended June 30, 2023 and 2022 program expenses were 93.66% and 92.99%, management and general were 1.47% and 2.47%, and fundraising were 4.87% and 4.54%, respectively.

Income taxes – The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore no provision has been made for federal income taxes in the accompanying consolidated financial statements.

The Organization follows accounting standards which clarify the accounting for uncertainty in income taxes recognized in the consolidated financial statements and prescribes a recognition threshold and measurement attribute for the consolidated financial statements and recognition and measurement of a tax position taken or expected to be taken in a tax return. It also provides guidance on derecognition and measurement of a tax position taken or expected to be taken in a tax return. As of June 30, 2023 and 2022, the Organization has not accrued interest or penalties related to uncertain tax positions. The Organization files tax returns in the U.S. Federal jurisdiction and the State of California.

Reclassifications – Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations or net assets.

Recent accounting pronouncements

In February 2016, FASB issued ASU 2016-02 Leases (Topic 842). In July 2018, FASB issued two updates to ASU 2016-02, ASU 2018-10, Codification Improvements to Topic 842 Leases, and ASU 2018-11, Leases (Topic 842): Targeted Improvements. The new standard is effective for fiscal years beginning after December 15, 2021. The Organization adopted Topic 842 as of July 1, 2022 by recognizing and measuring leases at the adoption date with cumulative effect of initially applying the guidance recognized at the date of the initial application and as a result did not restate the prior periods presented in the financial statements. The Organization elected certain practical expedients permitted under the transitional guidance, including retaining historical lease classification, evaluating whether any expired contracts are or contain leases, and not applying hindsight in determining the lease term. The Organization does not separate lease and non-lease components for facility leases. Lastly, the Organization elected the short-term lease exception for all classes of assets, and therefore does not apply the recognition requirements for leases of 12 months or less.

The Organization categorizes long-term leases as either operating or finance. Finance leases are generally those leases that allow the organization to substantially utilize or pay for the entire asset of its estimated life. The Organization had no finance leases at June 30, 2023.

Leases with a term greater than one year are recognized on the statements of financial position as right-of-use (ROU) assets and short-term and long-term lease liabilities, as applicable. Operating lease liabilities and their corresponding ROU assets are initially recorded based on the present value of lease payments over the term of the lease. The rate implicit in lease contracts is typically not readily determinable and, as a result, the Organization utilizes the treasury yield rate to discount lease payments.

In July 2016, FASB issues ASU 2016-13 Financial Instruments – Credit Losses (Topic 326). The new standard is effective for fiscal years beginning after December 15, 2022. The standard replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected loss (CECL) methodology. The measurement of expected credit losses under the CECL methodology is applicable to trading receivables, financing receivable, held-to-maturity debt securities, and receivables relating to repurchase agreements and securities lending agreements. It also applies to off-balance sheet credit exposures not accounted for as insurance (loan commitments, standby letters of credit, financial guarantees, and other similar instruments) and net investments in leases recognized by a lessor in accordance with Topic 842 on leases. The Organization is still assessing the impact this standard will have on its financial statements.

NOTE 3 GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable consists of the following:

	2023	2022
Government contracts receivable	$ 3,477,338	$ 2,070,035
Marketplace food purchases	47,398	20,024
	$ 3,524,736	$ 2,090,059

Management assesses the collectability of all accounts receivable at the close of each period and records an allowance for doubtful accounts based on specific identification. Management has determined all receivables were collectible at June 30, 2023 and 2022.

Government contracts receivable relates to reimbursements under government programs that have not been received from the respective government agency. It represents the amount due through the years ended June 30, 2023 and 2022, respectively.

NOTE 4 CONTRIBUTIONS RECEIVABLE

Contributions receivable consist of the following:

	2023	2022
Bequests	$ 72,080	$ 8,602,190
Other Contributions	418,341	70,463
	490,421	8,672,653
Allowance for doubtful accounts	(72,080)	(497,000)
	$ 418,341	$ 8,175,653

Bequests are usually received within a two-year period following the death of donor, and are typically subject to court proceedings and the probate process. Management has estimated an allowance for doubtful accounts for amounts relating to potential amounts not to be received as the trustee is finalizing the trust. Management believes other contributions to be fully collectible.

NOTE 5 INVENTORY

As of June 30, 2023, the food inventory consists of the following:

Dollar Value

	Government Programs	Donated	Purchased	Total
Beginning of year	$ 2,501,984	$ 3,200,749	$ 1,219,323	$ 6,922,056
Receipts/purchases	18,133,738	38,878,456	12,100,177	69,112,371
Distributions	(17,020,711)	(41,190,622)	(10,973,525)	(69,184,858)
End of year	$ 3,615,011	$ 888,583	$ 2,345,975	$ 6,849,569

Poundage

Beginning of year	2,475,720	1,839,150	953,728	5,268,598
Receipts/purchases	16,549,164	20,249,976	8,487,331	45,286,471
Distributions	(15,673,925)	(21,618,809)	(7,984,237)	(45,276,971)
End of year	3,350,959	470,317	1,456,822	5,278,098

As of June 30, 2022, the food inventory consists of the following:

Dollar Value

	Government Programs	Donated	Purchased	Total
Beginning of year	$ 3,183,239	$ 3,499,876	$ 1,639,467	$ 8,322,582
Receipts/purchases	18,096,138	38,741,784	5,216,327	62,054,249
Distributions	(18,777,393)	(39,040,911)	(5,636,471)	(63,454,775)
End of year	$ 2,501,984	$ 3,200,749	$ 1,219,323	$ 6,922,056

Poundage

Beginning of year	2,827,392	2,027,915	1,450,573	6,305,880
Receipts/purchases	16,688,583	22,265,393	5,216,327	44,170,303
Distributions	(17,040,255)	(22,454,158)	(5,713,172)	(45,207,585)
End of year	2,475,720	1,839,150	953,728	5,268,598

NOTE 6 PROPERTY AND EQUIPMENT

Property and equipment are summarized as follows:

	2023	2022
Building improvements	$ 9,251,280	$ 8,737,527
Building	5,578,840	5,578,840
Warehouse equipment	2,984,940	2,782,882
Transportation equipment	1,923,670	1,850,276
Furniture and office equipment	684,249	654,983
Leasehold Improvements	94,309	7,611
	20,517,288	19,612,119
Accumulated depreciation	(9,818,801)	(8,560,505)
	10,698,487	11,051,614
Land	4,378,000	4,378,000
Construction in progress	-	183,868
	$ 15,076,487	$ 15,613,482

Depreciation expense was $1,262,853 and $1,228,037 for the years ended June 30, 2023 and 2022, respectively.

Construction in progress at June 30, 2022 related to a walk-in cooler replacement at the north county facility. The total cost was approximately $184,000 and was completed in October 2022.

NOTE 7 INVESTMENTS

The Organization invests funds in a professionally managed portfolio that may include various types of fixed income investments. Some of these investments are exposed to various risks, such as fluctuations in market value, interest rate, or credit risk. Therefore, the Organization's investments may be subject to significant fluctuations in fair value. As a result, the investment balances reported in the accompanying financial statements may not be reflective of the portfolio's value during subsequent periods.

Investments recorded at cost included certificates of deposit. Investments carried at cost are not required to be classified in one of the levels prescribed by the fair value hierarchy.

Cost and fair value of available-for-sale securities are as follows:

	2023	
	Cost	Fair Value
Corporate stocks	$ 29,389,156	$ 34,033,015
Mutual funds	2,790,943	2,788,926
Corporate bonds	11,352,778	10,878,195
Government bonds	499,581	505,196
	$ 44,032,458	$ 48,205,332

	2022	
	Cost	Fair Value
Corporate stocks	$ 27,770,493	$ 26,797,750
Mutual funds	1,795,952	1,770,859
Corporate bonds	7,546,935	7,176,463
Foreign bonds	209,478	206,016
	$ 37,322,858	$ 35,951,088

Investment income on the consolidated statements of activities consists of the following:

	2023	2022
Interest and dividends	$ 1,296,317	$ 590,986
Realized gains/(losses)	(230,813)	(2,123)
Unrealized gains/(losses)	5,051,800	(3,895,322)
	$ 6,117,304	$ (3,306,459)

The Board of Directors has designated 100% of the total investment balance for specific purposes, see note 11.

NOTE 8 FAIR VALUE MEASUREMENT

The Organization follows the method of fair value to value its financial assets and liabilities. Fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs used to measure fair value into three broad levels has been established, which are described below.

Level 1: Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to level 1 inputs.

Level 2: Observable inputs other than level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in inactive markets; or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

Level 3: Unobservable inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to level 3 inputs.

The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Organization measures fair value using level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when level 1 or level 2 inputs are not available.

The Organization's policy is to recognize transfers of investments into and out of level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended June 30, 2023 and 2022, there were no significant transfers of investments into or out of level 3.

The investments in corporate stocks, mutual funds, corporate bonds, government bonds, and foreign bonds are valued at market prices in active markets and are classified as level 1.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There are no assets requiring the use of level 3 inputs for the years presented and there were no changes in the methods used to measure fair value at June 30, 2023 and 2022.

The tables below exclude investments in certificates of deposits which are accounted for on the cost basis of $7,087,033 and $3,170,003 at June 30, 2023 and 2022, respectively, which are not subject to ASC 820.

Financial assets and liabilities carried at fair value at June 30, 2023 are classified below in one of three categories described above. The table below presents the balances of assets measured at fair value on a recurring basis.

	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Corporate stocks	$ 34,033,015	$ -	$ -	$ 34,033,015
Mutual funds	2,788,926	-	-	2,788,926
Corporate bonds	10,878,195	-	-	10,878,195
Government bonds	505,196			505,196
	$ 48,205,332	$ -	$ -	$ 48,205,332

Financial assets and liabilities carried at fair value at June 30, 2022 are classified below in one of three categories described above. The table below presents the balances of assets measured at fair value on a recurring basis.

	Level 1	Level 2	Level 3	Total
Assets				
Investments				
Corporate stocks	$ 26,797,750	$ -	$ -	$ 26,797,750
Mutual funds	1,770,859	-	-	1,770,859
Corporate bonds	7,176,463	-	-	7,176,463
Foreign bonds	206,016	-	-	206,016
	$ 35,951,088	$ -	$ -	$ 35,951,088

NOTE 9 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accrued liabilities consist of the following:

	2023	2022
Accounts payable	$ 1,102,334	$ 1,368,398
Accrued payroll	357,579	167,700
Accrued vacation	250,826	279,950
Other accrued expenses	37,587	218,988
	$ 1,748,326	$ 2,035,036

NOTE 10 LINE OF CREDIT

In April 2021, the Organization entered into a revolving credit line against one of their brokerage accounts. The loanable value is based on each class of eligible securities. The Organization has not drawn upon the line of credit as of June 30, 2023. The line of credit does not have a maturity date and bears a variable interest rate equal to the WSJ prime rate minus 2.00% (6.25% and 2.75% at June 30, 2023 and 2022, respectively). The line of credit is secured by the Organization's investment account and balances are repayable on demand. Subsequent to year end the Organization borrowed on this line of credit to purchase property (see note 20).

The Organization has a $1,000,000 line of credit with Wells Fargo. The Organization has not drawn upon the line of credit as of June 30, 2023 and 2022. The line has a maturity date of November 1, 2024 with a floating interest rate of the Wells Fargo prime rate plus 0.25% (8.50% and 5.00% at June 30, 2023 and June 30, 2022, respectively) with a 5% floor. The rate changes at each index change. The line of credit is secured by the Organization's inventory and accounts receivable.

NOTE 11 BOARD DESIGNATED NET ASSETS

Net assets designated by the board of directors consists of the following at June 30:

	2023	2022
Undesignated	$ 23,784,403	$ 33,165,743
Board designated	56,003,065	35,951,088
Total net assets without donor restrictions	$ 79,787,468	$ 69,116,831

The board of directors has designated the combined balances of both investment accounts for reserves, emergency disaster relief and building acquisition purposes. These designations align with the Organization's reserve policy and strategic goals set by the board of directors.

NOTE 12 NET ASSETS WITH DONOR RESTRICTIONS

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or by the occurrence of the passage of time or other events specified by donors during the years ended June 30 are as follows:

	2023	2022
Satisfaction of purpose restrictions:		
Backpack	$ 1,896,626	$ 866,705
Operation gobble	256,997	53,852
CalFresh	214,119	97,024
FEED	177,803	204,735
Farm to family	175,306	231,640
College hunger relief & grab-n-go pantries	141,639	100,339
Hunger Is	75,281	173,439
Supervisor grants	75,000	100,000
DSA project	75,000	-
Nourishing neighbors	52,960	-
Warming items	24,917	-
Diaper bank	18,622	113,481
Food boxes and peanut butter	11,800	15,745
Community food grant	5,000	-
Solar	3,814	14,464
USO	-	99,383
Gift card grants	-	25,165
	$ 3,204,884	$ 2,095,972

Net assets with donor restrictions consist of the following at June 30:

	2023	2022
Subject to expenditure for specified purpose:		
Community food grant	$ 195,000	$ -
Gift card grant	149,819	149,819
Nourishing neighbors	97,040	-
Backpack program	96,896	978,785
Solar	82,867	86,681
CalFresh	34,413	108,532
Operation gobble	19,400	-
Period supplies	10,500	-
Warming items	83	-
FEED	-	177,803
College hunger relief & grab-n-go pantries	-	50,471
Supervisor grants	-	25,000
	$ 686,018	$ 1,577,091

NOTE 13 LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2023	2022
Financial assets at year-end:		
Cash and cash equivalents	$ 928,483	$ 735,421
Accounts receivable	3,524,736	2,090,059
Contributions receivable	418,341	8,175,653
Certificates of deposit	7,087,033	3,170,003
Investments	48,205,332	35,951,088
	60,163,925	50,122,224
Less:		
Board designated funds unavailable for general expenditure	56,003,065	35,951,088
Donor imposed restrictions making financial assets unavailable for general expenditure	686,018	1,577,091
	56,689,083	37,528,179
Financial assets available to meet general expenditure within one year	$ 3,474,842	$ 12,594,045

The Organization is partially supported by restricted contributions. Due to donor restrictions requiring resources to be used in a particular manner or in a future period, the Organization must maintain

sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization sets aside cash in excess of daily requirements in its reserve and investment accounts. In the event of an unanticipated liquidity need, the Organization also could draw upon its lines of credit (see note 10). The Organization also owns the building it operates in San Diego, CA debt free that it could borrow against if necessary.

NOTE 14 CONTRIBUTED NON-FINANCIAL ASSETS

For the years ended June 30, contributed non-financial assets recognized in the statement of activities and functional expenses consisted of the following:

	Revenue Recognized		
	2023	2022	Valuation Techniques
Donated food	$ 44,451,248	$ 39,307,423	Industry standard (see note 2)
Government food - TEFAP	$ 11,495,349	$ 13,162,453	USDA provided value (see note 2)
Government food - CSFP	$ 6,638,389	$ 4,933,685	USDA provided value (see note 2)
Gift cards	$ 476,800	$ 194,050	Face value
Advertising services	$ 21,925	$ 15,560	Current rates for similar services

The contributed non-financial assets were utilized for the Organization's operations other than contributed advertising which were utilized for fundraising.

NOTE 15 OTHER INCOME

Included in other income for the year ended June 30, 2023 is recovery of bad debt expense of $424,920.

NOTE 16 SPECIAL EVENTS

Special event revenues and expenses are directly related to several events including galas, blues festival and golf tournaments and consist of the following for the years ended June 30:

	2023	2022
Revenue		
Sponsorship	$ 704,580	$ 660,793
Donations	561,409	177,896
Ticket sales	234,693	173,319
Merchandise and auctions proceeds	111,401	118,101
Food and beverage	38,145	43,202
	1,650,228	1,173,311
Expenses:		
Direct benefits to donors	270,800	197,319
Other expenses	546,011	489,102
	816,811	686,421
Total net income	$ 833,417	$ 486,890

Special events expenses are included in the consolidated statements of functional expenses as follows:

	2023	2022
Supplies	$ 240,467	$ 156,890
Equipment rental	217,870	100,224
Contract services	171,138	249,266
Direct mail and marketing	95,187	87,804
Other fundraising accounts	69,101	70,198
Printing and mailing	23,048	22,039
	$ 816,811	$ 686,421

NOTE 17 RETIREMENT PLAN

The Organization sponsors a 403(b) plan which covers all eligible employees. The Organization makes a matching contribution equal to the lesser of 200% of the employee contribution or 3% of the employee's compensation. The Organization's contribution to the 403(b) for the years ended June 30, 2023 and 2022 was $242,829 and $190,639, respectively.

NOTE 18 LEASES

The Organization has several leases for equipment, trucks and facilities under operating leases that expire between October 2024 and July 2028.

The components of total lease cost, included in warehouse, equipment rental and food acquisition and distribution expenses on the statement of functional expenses, for the year ended June 30, 2023 consisted of the following:

Operating lease cost	$ 1,028,476
Short-term lease cost	430,448
Variable lease cost	(27,942)
Total lease cost	$ 1,430,982

Included in variable lease cost is credits under a sublease for lessor to use a portion of the space. In addition the variable lease cost includes a portion of the common operating costs for their facility lease that are at 66.29% of the actual costs adjusted annually.

Equipment and facility lease expense totaled approximately $980,000 for the year ended June 30, 2022.

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2023:

Weighted average remaining lease term	2.42 years
Weighted average discount rate	1.44%

Future minimum undiscounted lease payments related to the operating lease liability for the years ended June 30 is as follows:

2024	$ 1,043,794
2025	1,026,185
2026	385,624
2027	15,600
2028	13,000
Total undiscounted lease payments	2,484,203
Less: present value discount	(62,258)
Total lease liability	$ 2,421,945

Supplemental cash flow information related to operating leases for the year ened June 30, 2023 is as follows:

Cash paid for amounts included in the measurements of lease liabilities:	
Operating cash flows for operating leases	$ 958,661
Right of use asset acquired under operating lease	$ 3,332,942

NOTE 19 LITIGATION

The Organization is subject to lawsuits and claims, which arise out of the normal course of business. The Organization settled an employee dispute in January 2023 for $200,000 and made payment in March 2023. This contingency was included in accrued liabilities on the balance sheet at June 30, 2022 and in miscellaneous expenses on the consolidated statement of functional expenses for the year ended June 30, 2022. In the opinion of management, based upon the opinions of legal counsel, management is unaware of additional lawsuits and claims.

NOTE 20 SUBSEQUENT EVENT

Management has evaluated subsequent events through March 18, 2024, the date the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the consolidated financial statements, except for the below.

Subsequent to year end the Organization borrowed against its line of credit on its brokerage account to purchase property for $38,000,000 (see note 10). The property consists of 4 buildings located in the Kearny Mesa area of San Diego, California. The Organization plans to convert the property into a new office headquarters and main distribution warehouse over the next three to five years.

San Diego Food Bank Fact Sheet (FY 2023-24)

THE JACOBS & CUSHMAN San Diego Food Bank

On average, the San Diego Food Bank serves

400,000

neighbors in need each month

That's more than **12%** of the population of San Diego County

Total food distributed

50,797,502 lbs

Total Fresh Produce

From Purchases

20,145,036 lbs

From Government

2,237,311 lbs

Distributed to date

22,382,347 lbs

44%

Percentage of Fresh Produce across all programs

35 Neighborhood Distribution Sites serve over **22,698** San Diegans each month on average

39,000 military personnel, families & veterans served each month

15,559 seniors served each month through the Senior Food Program

Food 4 Kids has **81** total sites serving **3,514** kids

97 partners have helped us distribute **8,512,399** diapers

2023-24 Operating Budget

$29,250,000

$0.93 of every dollar is spent on programs

Staffing, Volunteers & Partners

99 Full-time Food Bankers

540 Nonprofit partners

14,828 volunteers devoted **88,483** hours over **39,126** visits

$4,500,000 is spent on fresh produce with an average cost of **$0.20** per lb

Over **175** agencies receive produce from our Food Centers every month

Data Pulled as of 06.30.2024

San Diego Food Bank Fact Sheet (FY 2023-24)

Social Media

Facebook - 15,141 “Followers”
Instagram - 9,275 “Followers”
YouTube - 407 “Subscribers”
E-Newsletter - 50,000 “Recipients”

External

National

“Food Insecure Americans” – 17 million households in 2022

“Food Insecure” meaning little or no food is available at home & often not knowing where the next meal is coming from

Number of US Children Struggling with Hunger – 13 million in 2022
Percentage of US Household Considered Food Insecure – 12.8%

(Stats: US Dept. of Agriculture data, 11/2023)

Percentage/Households of Military & Veteran Families that need help putting food on the table – 16.6%
One in six Americans in 2022 – 49 million people – relies on food pantries and meal service programs to feed themselves and their families.

(According to a study by Feeding America released June 2023)

State

Official Poverty in California – 5 million or 11.4%
Number of California Children Living in Poverty – 13%

Los Angeles Times indicates the number is more than 1 in 5.

In early 2023, about 3.2 million more Californians (8.4%) would be in poverty without safety-net programs.

(Stats: Public Policy Institute of California, 2023)

County

San Diego County Poverty Rate – 10.6%*
San Diego County Childhood Poverty Rate – 12.4%

Nearly 1 in 8 San Diego children living in poverty

San Diego County Senior (65+) Poverty Rate – 9.5% in 2022
Nutrition Insecurity Rate in San Diego – 24% or 1 in 4 San Diegans**

(unable to provide three nutritious meals per day for themselves of their families)

Number of Food Insecure San Diegans – 790,000**
Child Food Insecurity Rate in San Diego – 30% or 202,000 kids**
Meal Gap – An additional 13.4 million meals are needed for a nutrition secure region**

*(Stat Sources: * = US Census Bureau, American Community Survey 1 Year Estimates, 2022; ** = San Diego Hunger Coalition, June 2023)*

On behalf of the Joli Ann Leichtag Elementary Parent-Teacher Organization (PTO), I am pleased to express our full support for Joli Ann Leichtag Elementary's application for the San Marcos Community Foundation Grant. As an organization dedicated to enhancing the educational experience of our students, we strongly believe this funding will provide invaluable resources to support the Youth Orchestra.

The Youth Orchestra aligns with our mission to foster student success by improving graduation rates and further. With this grant, we will be able to purchase/maintain instruments, purchase/license sheet music, and pay for travel to performances.

Our PTO is committed to partnering with the school to ensure the success of this initiative. We are prepared to support the implementation through volunteer efforts, fundraising, and advocacy. The impact of this funding will extend far beyond the current school year, helping to create a lasting and meaningful improvement for our students and staff.

We sincerely appreciate your consideration of this application. Thank you for your investment in education and for supporting schools like ours in making a difference. Please feel free to contact me at 760-571-0150 if you require any additional information.

Sincerely,

Melanie Mcfarlane
President, Joli Ann Leichtag Elementary Parent-Teacher Organization
760-571-0150

Title

Joli Ann Leichtag Elementary School PTA, Youth Orchestra

03/31/2025

id. 50119021

by **Melissa John** in **San Marcos Community Foundation**
on behalf of **Joli Ann Leichtag Elementary School PTA**

melissasjohn@gmail.com

Original Submission

03/31/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Joli Ann Leichtag Elementary School PTA, Youth Orchestra
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Joli Ann Leichtag Youth Orchestra
Project Start Date	8/12/2025
Project End Date	6/10/2026
Date by Which Funds Will Be Expended:	6/10/2026
Total Number of People Served by this Project	600
Total Number of People Served by this Project in San Marcos Only	600
Grant Amount Requested	10000
	Organization Details
Organization Name	Joli Ann Leichtag Elementary Youth Orchestra

Organization Street Address	653 Poinsettia Ave
Organization City	Vista
Organization State	California
Organization Zip Code	92069
Organization Website	https://joliannelementary.smusd.org/pto
Organization's EIN	94-3434482 200 Joli Ann Leichtag Elementary School PTA be3cfd97-5b58-4e4a-9ad3-4d8adc6c2662 653 Poinsettia Ave Vista CA 92081 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-24T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2025-03-10T00:00:00 2022 07
	Contact Information
Contact First Name	Melissa
Contact Last Name	John
Contact Title	President Joli Ann Leichtag Elementary Youth Orchestra
Contact Phone	+15625377333
Contact Email	melissasjohn@gmail.com
	Project Details

Briefly describe your request for funds.	We are requesting funds to support the Joli Ann Leichtag Elementary Youth Orchestra and its mission to provide students at Joli Ann Leichtag Elementary, a Title 1 school, with the opportunity to develop their talents through free musical instruction. For a majority of the student body, this could be their only exposure to formal musical training. Funds will be used for the purchase/maintenance of instruments, purchase/licensing of sheet music, and costs related to travel for performances.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The Joli Ann Leichtag Elementary Youth Orchestra provides free musical instruction to all interested students. This helps students discover and develop their musical talents and build community in a fun and safe environment, contributing significantly to their overall educational experience. The program serves not just the 150 enrolled students but also their families by providing performances and the opportunity for secondary education scholarships. With additional funding the program can serve even more students, their families, and the San Marcos community.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We work with Palomar College to provide student teaching opportunities to increase the amount of personalized attention each student will receive and to welcome even more students into the orchestra.
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, it has not.

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 Joli Ann Leichtag Elementary Youth Orchestra's mission is to provide high-quality, free musical instruction to all interested students. We seek to enrich the lives of students and their families by helping them discover and develop their musical talents and to build their self-esteem as part of a quality musical ensemble by fostering an inclusive, nurturing, and positive environment. A key objective we are focused on now is to provide the students in the orchestra more opportunities to perform in their community. We are working towards scheduling and fundraising for a performance at Sea World before the end of the current school year, which would be the orchestra's first ever formal performance away from the school.

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

Please upload the annual operating budget for your organization.

_24-25_JALE_PTO_Budget.pdf

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

StatementofActivity_4.pdf

StatementofFinancialPosition.pdf

Please attach the first two pages of your Federal 990.

2023_990.pdf

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

Statement_of_PTO_Support.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	20542
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 the funding already available, we will be able to run the program, but instrument maintenance/repair will be limited, we won't expand the mariachi band, and we will not perform at Sea World.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Seaworld Performance	$4,199.00	
Viola	$1,914.00	
Cello	$5,814.00	
Guitarron	$1,000.00	
Vihuela	$1,000.00	
Trumpet	$800.00	
String Replacement - Violin	$900.00	
String Replacement - Viola	$400.00	
String Replacement - Cello	$480.00	
Bow Replacement	$975.00	
Neck Repairs	$690.00	
Bridge & Soundpost Repairs	$750.00	
Method Books	$1,920.00	
Total budget for this PROJECT:	$20,542.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	PTO	$ 2,000.00	C
Additional Funding Source 2	Ann Hunter	$ 5,000.00	P
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

24-25 JALE PTO Budget(approved 6/10/2024)

Income

Source	Planned	Actual	Difference
PTO		49,000	
Fundraising		20,000	
Total		69,000	

Expenses

PTO	Planned	Actual	Difference
Student Achievement:			
Supplies and	$6,000.00		
Field Trips	$6,500.00		
Activities	$10,000.00		
Student Support:			
Equipment/	$7,000.00		
Support and	$11,000.00		
Field Day	$2,500.00		
Technology	$1,250.00		
Scholarships	$2,000.00		
Family Involvement:			
PAWS Prize	$2,000.00		
Support	$1,500.00		
Playground	$9,750.00		
Family Nights	$1,000.00		
Other:			
Appreciation	$5,000.00		
Spirit Wear	$1,500.00		
Operating	$2,000.00		
Subtotal	$69,000.00		

1,000 -K to 5 and 500 TK

$60 hr. rate-Clubs(10 hours per semester)

Support	Amount
PS/TK	600
K	1000
1st	1000
2nd	1000
3rd	1000
4th	1000
5th	1000
Music	500
Maker Space	500
Intervention	500
PE	500
Special Educat	500
Misc.	1800

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning July 1 **, 2023, and ending** June 30 **, 20** 24

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

C Name of organization
Joli Ann Leichtag Elementary School PTO

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
653 Poinsettia Ave

City or town, state or province, country, and ZIP or foreign postal code
Vista, CA 92081-8113

D Employer identification number
94-343448

E Telephone number
(760) 290-2888

F Group Exemption Number

G Accounting Method: ☐ Cash ☑ Accrual Other (specify):

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

I Website:

J Tax-exempt status (check only one) – ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☐ Corporation ☐ Trust ☑ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received			1	1,613
	2	Program service revenue including government fees and contracts			2	0
	3	Membership dues and assessments			3	0
	4	Investment income			4	0
	5a	Gross amount from sale of assets other than inventory	5a	0		
	b	Less: cost or other basis and sales expenses	5b	0		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)			5c	0
	6	Gaming and fundraising events:				
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a	0		
	b	Gross income from fundraising events (not including $ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	54,610		
	c	Less: direct expenses from gaming and fundraising events	6c	24,518		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	30,092
	7a	Gross sales of inventory, less returns and allowances	7a	10,930		
	b	Less: cost of goods sold	7b	7,766		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)			7c	3,164
	8	Other revenue (describe in Schedule O)			8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8			9	34,869
Expenses	10	Grants and similar amounts paid (list in Schedule O)			10	30,011
	11	Benefits paid to or for members			11	0
	12	Salaries, other compensation, and employee benefits			12	0
	13	Professional fees and other payments to independent contractors			13	0
	14	Occupancy, rent, utilities, and maintenance			14	0
	15	Printing, publications, postage, and shipping			15	453
	16	Other expenses (describe in Schedule O)			16	3,331
	17	**Total expenses.** Add lines 10 through 16			17	33,795
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)			18	1,074
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)			19	52,819
	20	Other changes in net assets or fund balances (explain in Schedule O)			20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20			21	53,893

Part II **Balance Sheets** (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	53,471	22	53,770
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	125	24	176
25	**Total assets**	53,596	25	53,946
26	**Total liabilities** (describe in Schedule O)	776	26	52
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	52,819	27	53,893

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? **Student achievement & enrichment activities**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

28	Student Achievement: Fund enrichment clubs for lunch & before school, provide books, fund Scholastic News subscription & student achievement activities (Grants $) If this amount includes foreign grants, check here ☐	28a	14,400
29	Student Support: Fund new playground equipment, classroom supplies, field trips, technology and field day activities. (Grants $) If this amount includes foreign grants, check here ☐	29a	10,233
30	Staff Appreciation: Fund activities for school staff including lunch celebrations, t-shirts, staff lounge remodel and supplies and gifts for retiring staff. (Grants $) If this amount includes foreign grants, check here ☐	30a	4,426
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here ☐	31a	953
32	**Total program service expenses** (add lines 28a through 31a)	32	30,012

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Tianna Cuatalo President	20	0	0	0
Melanie McFarlane Vice President	20	0	0	0
Taline McArthur Secretary	10	0	0	0
Laura Pickard Treasurer	10	0	0	0

Joli Ann Leichtag Elementary School PTO

Statement of Activity

July 2023 - June 2024

	TOTAL
Revenue	
4001 Event Revenue	54,610.33
4002 Product Revenue	11,292.00
4004 Sponsorship Revenue	1,300.00
4005 Uncategorized Donations	312.50
Discount Income	-427.00
Sales of Product Income	65.00
Total Revenue	**$67,152.83**
Cost of Goods Sold	
5001 Cost of Goods Sold	7,766.16
5003 Fundraising Event Expenses	24,517.67
Total Cost of Goods Sold	**$32,283.83**
GROSS PROFIT	**$34,869.00**
Expenditures	
6001 Student Achievement	
6002 Books	279.09
6003 Scholastic News	4,793.03
6004 Enrichment Activities	9,327.86
Total 6001 Student Achievement	**14,399.98**
6005 Student Support	
6006 Playground Equipment & Support	2,921.18
6007 Grade Level Support & Supplies	3,415.72
6008 Field Day	1,542.60
6009 Technology	246.61
6010 Field Trips	2,106.49
Total 6005 Student Support	**10,232.60**
6011 Family Involvement	30.47
6014 Family Nights	922.38
Total 6011 Family Involvement	**952.85**
6015 Staff Appreciation	4,426.37
6016 PTO Operating Costs	
6017 Advertising & Marketing	453.31
6018 Bank Charges & Fees	13.05
6019 Insurance	330.00
6020 Office Supplies & Software	900.89
6023 Entertainment Meals	72.25
Total 6016 PTO Operating Costs	**1,769.50**
Square Fees	1,644.64
Uncategorized Expense	369.14
Total Expenditures	**$33,795.08**
NET OPERATING REVENUE	**$1,073.92**
NET REVENUE	**$1,073.92**

Joli Ann Leichtag Elementary School PTO

Statement of Financial Position

As of June 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1001 BUS STANDARD CHECKING 0525 (5-09)	53,679.58
1004 Petty Cash	90.00
Total Bank Accounts	**$53,769.58**
Accounts Receivable	
Accounts Receivable (A/R)	0.00
Total Accounts Receivable	**$0.00**
Other Current Assets	
Undeposited Funds	176.00
Total Other Current Assets	**$176.00**
Total Current Assets	**$53,945.58**
TOTAL ASSETS	**$53,945.58**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2001 Accounts Payable (A/P)	52.27
Total Accounts Payable	**$52.27**
Total Current Liabilities	**$52.27**
Total Liabilities	**$52.27**
Equity	
3001 Opening Balance Equity	50,782.88
3004 Retained Earnings	2,036.51
Net Revenue	1,073.92
Total Equity	**$53,893.31**
TOTAL LIABILITIES AND EQUITY	**$53,945.58**

mama's kitchen

March 31, 2025

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

Dear Foundation Director,

Thank you for the past support that Mama's Kitchen has received from the San Marcos Community Foundation. As San Diego's largest provider of home delivered meals, Mama's Kitchen believes that everyone is entitled to the basic necessity of life – nutritious food. Our service aims to improve the health and well-being of individuals and families vulnerable to malnutrition due to critical illness, including individuals and families in the City of San Marcos.

This letter confirms my support for Mama's Kitchen's application for renewed funding from the San Marcos Community Foundation for the coming year.

Mama's Kitchen has provided healing nutrition to San Diego County residents battling a critical illness for more than 34 years. With the support and partnership of organizations like the San Marcos Community Foundation, we can continue to make a positive impact for years to come. If you have any questions or comments, please feel free to contact me at eva@mamaskitchen.org.

With gratitude,

Eva Matthews
Chief Executive Officer

CALIFORNIA FOOD IS MEDICINE COALITION

address 3960 Home Avenue, San Diego, California 92105 ~ *phone* 619.233.6262 ~ *fax* 619.233.6283 ~ www.mamaskitchen.org

Title

Mama’s Kitchen’s Medically Tailored Meals for San Marcos Residents

03/31/2025

id. 50133113

by **Sabrina Garza** in **San Marcos Community Foundation**
on behalf of **Mama's Kitchen**

sabrina@mamaskitchen.org

Original Submission

03/31/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Mama’s Kitchen’s Medically Tailored Meals for San Marcos Residents
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Medically Tailored Meals for San Marcos Residents
Project Start Date	7/1/2025
Project End Date	6/30/2026
Date by Which Funds Will Be Expended:	6/30/2026
Total Number of People Served by this Project	2924
Total Number of People Served by this Project in San Marcos Only	64
Grant Amount Requested	10000
	Organization Details

Organization Name	Mama’s Kitchen
Organization Street Address	3960 Home Avenue
Organization City	3960 Home Ave
Organization State	CA
Organization Zip Code	92105
Organization Website	www.mamaskitchen.org
Organization's EIN	33-0434246 200 Mama's Kitchen a7b1eecb-b395-4f4f-800d-11ca7baa94d4 3960 Home Avenue San Diego CA 92105 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-31T00:00:00 501(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) 2025-03-10T00:00:00 1995 05
	Contact Information
Contact First Name	Sabrina
Contact Last Name	Garza
Contact Title	Manager of Grants & Institutional Giving
Contact Phone	+16192336262
Contact Email	sabrina@mamaskitchen.org
	Project Details

Briefly describe your request for funds.	Mama’s Kitchen respectfully requests $10,000 to help support the cost of food and containers purchased to prepare scratch-made, medically tailored meals for critically ill San Marcos residents vulnerable to malnutrition due to HIV, cancer, type 2 diabetes, congestive heart failure, or chronic kidney disease. Our Medically Tailored Meal Service Program is San Diego's only free meal service that provides complete daily nutrition, feeds clients' dependent children, and offers a variety of medically tailored diet plans. All meal plans are designed by registered dietitians to meet clients’ medical needs and delivered directly to client homes. Additionally, clients receive nutrition education sessions with registered dietitians to increase their knowledge and long-term ability to manage their diagnosis through proper nutrition. With an average food and container cost of $2.64 per meal, a generous $10,000 grant from San Macros Community Foundation would provide approximately 3,788 medically tailored meals to San Marcos residents facing critical illnesses.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Mama’s Kitchen addresses a critical need for medical nutrition intervention in the San Marcos community. By providing medically tailored meals and nutrition education, we support critically ill residents, enhancing their social and economic well-being, ultimately improving their health outcomes. In FY25, we anticipate delivering 943,656 medically tailored meals to 2,924 critically ill individuals in San Diego, including 16,340 meals for 58 San Marcos residents. Critically ill individuals face significant barriers to accessing healthy, medically appropriate nutrition, which can improve disease management, reduce hospitalizations, and enhance overall health. As health deteriorates, challenges such as pain, lack of energy, treatment side effects, and financial hardship make it harder to access healthy food. Poor nutrition worsens the effects of illness, complicating disease management. Our program offers a cost-effective solution, relieving strain on the healthcare system. Our clients are among the highest utilizers of healthcare, representing 5% of the population but accounting for 50% of healthcare costs. Research shows that medically tailored meals reduce hospital admissions by 50%, shorten stays by 37%, and increase the likelihood of patients returning home instead of to costly nursing facilities. With its low cost and high impact, our program improves health equity and reduces expensive healthcare usage.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Mama's Kitchen collaborates with more than 400 healthcare professionals and case managers who refer vulnerable, critically ill clients for our medically tailored meal service.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	We are grateful for SMCF's generous support last year of $1,250. Your support helped provide 15,281 meals to 53 San Marcos residents, resulting in 92% clients reporting improved or stabilized health.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	OUR MISSION & COMMUNITY IMPACT Mama's Kitchen believes that everyone is entitled to the basic necessity of life – nutritious food. Our services improve the health and well-being of individuals and families vulnerable to malnutrition due to critical illness. In FY 2024, Mama's Kitchen provided 900,026 meals to 2,853 clients, marking a 9% increase in meals served compared to the prior year. Of these, 15,281 meals were delivered to 53 San Marcos residents. Established in 1990, Mama's Kitchen was founded by a San Diego caregiver and a group of volunteers to provide free meals to neighbors affected by HIV/AIDS. Our Medically Tailored Meal Service (MTMS) has expanded to support other at-risk populations such as individuals battling cancer (2006), congestive heart failure, type 2 diabetes (2018), and, most recently, chronic kidney disease (2020). To date, we have delivered over twelve million meals and has become San Diego's largest provider of home-delivered meals. For over 34 years, Mama's Kitchen has met the urgent needs of our most vulnerable populations in San Diego. Our MTMS provides complete medically tailored nutrition and education to improve health outcomes, boost immune response, and support medication adherence. Mama's Kitchen is the only service in San Diego County that delivers three medically tailored meals a day plus healthy snacks at no cost, with no age

restrictions. Our bilingual client services team ensures accessible, culturally competent service for our diverse population. Additionally, our registered dietitians provide proper nutrition education to help improve long-term health.

Proper nutrition is essential to addressing critical illness. San Diego County's Community Health Needs Assessment highlights how food insecurity and critical illness, when combined, create a vicious cycle that heightens the severity of health conditions. As an individual's health deteriorates, they face more barriers to accessing healthy nutrition (pain, lack of energy, treatment side effects, financial hardship due to healthcare costs, and lost wages). The lack of nutrition exacerbates the effects of the illness and makes it more difficult to manage the disease. Additionally, the long-term effects of the pandemic, delayed healthcare visits, and the economic crisis have compounded these intertwined challenges, leading to an increase in critical illness diagnoses.

Individuals battling a chronic disease often fall through the cracks of other social service programs due to being home-bound, lacking physical and cognitive ability, and their need for specific diets to address and improve their fragile health. Most nutrition services, such as federal SNAP or CalFresh, WIC, and Food Banks, require mobility, mental capacity to navigate the application process, or some family/community assistance. Individuals battling a critical illness, especially seniors, often lack the resources or capacity needed to access these services. Moreover, other meal delivery services only provide one or two meals per day, either with a small fee or with age restrictions, or without medically tailored nutrition. Our MTMS uniquely positions our organization in advancing food security by home delivering complete, medically tailored nutrition and providing nutrition education intervention free of charge to our clients.

OUR STRATEGIC OBJECTIVES

The goal of our MTMS is to remove barriers critically ill San Diegans face in accessing healthy and medically appropriate nutrition that will improve disease self-management, decrease hospitalizations, and improve their overall health.

We define success for the MTMS in two ways: 1) the number of critically ill community members served, and 2) the impact of our service on clients' health. We track our progress toward this goal with the following measurable outcomes:

In FY 2025 we will evaluate the success of our program utilizing the following metrics:

1. An estimated 16,340 meals will be delivered to 58 San Diegans battling a critical illness

2. 80% of clients will report receiving food that meets their nutritional needs.

3. 80% of clients will report that their general health has stabilized or improved since receiving our meals.

4. 75% of clients will report an improved ability to take medication correctly since the beginning of our service.

5. 75% of clients will report reduced stress since beginning our service.

6. 75% of clients will report decreased hospitalizations or ER visits since the beginning of our service.

These measurable outcomes not only demonstrate our impact but also guide our efforts to continuously improve and adapt our program to meet the needs of our community. By focusing on these measures, we ensure that every meal delivered makes a meaningful difference in the lives of those we serve. In our most recent evaluation, survey-responding clients reported the following:

1. 92% of survey-responding clients reported that our meals meet their nutritional needs.

2. 92% reported that their health has stabilized or improved since receiving our meals.

3. 88% reported that meals helped them take medication correctly.

4. 90% reported that receiving our meals has reduced their stress.

5. 82% reported that they have had fewer ER visits or hospitalizations since receiving Mama's Kitchen meals.

MILESTONES

In 2024, we became the first organization on the West Coast and the second organization in the nation to receive accreditation as a Medically Tailored Meal (MTM) provider from the Food is Medicine Coalition (FIMC). The rigorous FIMC accreditation process examines numerous aspects of an agency's operation and MTM service, including nutritional quality, meal packaging and labeling, delivery model, volunteer and client services and food safety practices. The accreditation signals verified credibility of an operation and ensures fidelity to the high quality of MTM interventions regardless of location, size, number of clients catered to, or types of critical illnesses served.

We also recently secured two additional contracts with Medicaid managed care plans that allow reimbursement of medically tailored meals. We are now contracted with Blue Shield Promise, Molina Healthcare, and Community Health Group.

CLIENT TESTIMONIAL

Our clients explain our impact best. Meet Kristi, who battled breast cancer: "When I was diagnosed, my world turned upside down. During my treatment, Mama's Kitchen wasn't just delivering meals—they became a lifeline. On the hardest days, the meals and the kindness of the volunteers brought me comfort. Thanks to Mama's Kitchen, I'm now on the path to remission with renewed strength."

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

TrueCare_Letter_of_Support_Mamas_Kitchen.pdf

Blue_Shield_Letter_of_Support_Mamas_Kitchen.pdf

Please upload the annual operating budget for your organization.

MamasKitchen_Operating_Budget_FY2026.pdf

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

MamasKitchen_Most_Recent_Year-End_Audited_Financial_Statements.pdf

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Please attach the first two pages of your Federal 990.

MamasKitchen_Federal_990_Form.pdf

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

MamasKitchen_Authorization_Letter_to_Apply.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	102448.9

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 $10,000 grant will be allocated as follows: $8,500 for food and ingredients, and $1,500 for meal containers and delivery bags. We will support the project through ongoing fundraising efforts.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Food	*$ 39,772.69*	*8,500 for cost of food to prepare scratch-made meals*
Containers/Bags	$ 4,893.90	1,500 for disposable, three compartment containers to transport meals
Client Expense	$ 766.59	
Consulting & Professional Fees	$ 1,120.73	
Data Costs	$ 1,287.51	
Employee Expenses	$ 44,719.00	
Facilities and Kitchen Equipment	$3,164.67	
Insurance, Investment Administration and Bank Fees	$1,274.08	
Office Supplies, Postage, and Equipment Lease	$ 390.74	
Vehicle Fleet Expense	$464.59	
Volunteer Expenses	$567.87	
Depreciation and Amortization	$3,502.27	
Miscellaneous	$524.25	
Total budget for this PROJECT:	$ 102,448.90	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Takeda	$ 7,400.00	C
Additional Funding Source 2	Direct Relief	$5,100	C
Additional Funding Source 3	Life Science Cares	$1,000	C
Additional Funding Source 4	The JEM Project	$1,000	C
Additional Funding Source 5	Ryan White Care Act (County o	$59,923.44	C
Additional Funding Source 6	The Hay Foundation	$500	C
Additional Funding Source 7	Zable Foundation	$500	C
Additional Funding Source 8	Other Grants and Monthly Donc	$1,323.68	P
Additional Funding Source 9			
Additional Funding Source 10			

MAMA'S KITCHEN

FY 2025-2026 OPERATING BUDGET

Income	
Capital Campaign Income	
Contract Income	
Government	1,884,741.52
Non-Government	940,189.80
Total Contract Income	2,824,931.32
Events Income	451,440.00
Offsite Nutrition Education	2,700.00
Grants Income	2,067,573.60
Individual Income	970,488.00
Planned Giving	432,000.00
Total Income	6,749,132.92
Expense	
Advocacy	11,340.00
Bank/Credit Card fees	27,000.00
Client Expense	**44,212.74**
Consulting & Professional Fees	**38,988.00**
Consumables	9,979.20
Containers/Bags	297,875.88
Data Costs	**155,636.64**
Depreciation & Amortization	241,920.00
Direct Mail	**30,240.00**
Donor Cultivation/Recognition	**18,900.00**
Employee Expenses	**3,088,972.01**
Event Expense	**125,820.00**
Facilities	**209,960.21**
Food Costs	**2,403,891.84**
Insurance	**73,610.21**
Interest Exp - Mortgage & LMA	0.00
Investment Admin Fees	58,320.00
Kitchen Equip Exp/Smallwares	7,560.00
Marketing & Public Relations	**63,126.00**
Memberships/Subscriptions	5,227.20
Miscellaneous	**4,721.76**
Office Supplies & Equip Lease	**25,725.60**
Off-site Pantry	0.00
Offsite Nutrition Education	2,423.26
Postage	4,428.00
Strategic Planning	4,320.00

Vehicle Fleet Expense	**28,080.00**
Volunteer Expenses	**34,322.40**
Total Expense	**6,988,520.94**
	(239,388.03)
Other Income	
Investment Income	
Invest Unrealized Gain/(Loss)	
Investment Income	248,400.00
Total Investment Income	**248,400.00**
Total Other Income	**248,400.00**
Other Expense	
Other Expense	0.00
(Gain) Loss-Disposal of Assets	0.00
Other Expense - Other	0.00
Total Other Expense	**0.00**
Total Other Expense	**0.00**
	248,400.00
	9,011.97

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 1570256

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

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

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

C Name of organization
MAMA'S KITCHEN

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
3960 HOME AVENUE

City or town, state or province, country, and ZIP or foreign postal code
SAN DIEGO, CA 92105

F Name and address of principal officer: EVA MATTHEWS
same as C above

D Employer identification number
33-0434246

E Telephone number
619-233-6262

G Gross receipts $ 7,385,460.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.MAMASKITCHEN.ORG

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

L Year of formation: 1990 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: WE PROVIDE NUTRITION SUPPORT TO THOSE AFFECTED BY CRITICAL ILLNESSES WHO ARE VULNERABLE TO HUNGER.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	20
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	45
6	Total number of volunteers (estimate if necessary)	6	857
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	9,085,723.	5,348,852.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	197,099.	134,302.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-41,352.	-21,307.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,241,470.	5,461,847.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,941,333.	2,263,306.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 643,050.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,783,557.	3,162,568.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,724,890.	5,425,874.
19	Revenue less expenses. Subtract line 18 from line 12	4,516,580.	35,973.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	11,962,538.	12,488,015.
21	Total liabilities (Part X, line 26)	225,032.	281,795.
22	Net assets or fund balances. Subtract line 21 from line 20	11,737,506.	12,206,220.

Part II Signature Block

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

Sign Here

Signature of officer — Date

EVA MATTHEWS, CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
JASON C. GUTZMER	JASON C. GUTZMER	02/09/24	☐	P01204162

Firm's name LING & BOUMAN CPA'S, LLP — Firm's EIN 81-4590836

Firm's address 4669 MURPHY CANYON ROAD, STE 130
SAN DIEGO, CA 92123-1833 — Phone no. (858)467-4770

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
MAMA'S KITCHEN BELIEVES THAT EVERYONE IS ENTITLED TO THE BASIC NECESSITY OF LIFE - NUTRITIOUS FOOD. OUR SERVICES IMPROVE THE HEALTH AND WELL-BEING OF INDIVIDUALS AND FAMILIES VULNERABLE TO MALNUTRITION DUE TO CRITICAL ILLNESS.

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

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

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

4a (Code:) (Expenses $ 4,441,973. including grants of $) (Revenue $ 5,461,847.)
DELIVERY OF FREE MEALS TO HOME-BOUND INDIVIDUALS WITH CRITICAL ILLNESSES. THE ORGANIZATION DELIVERED 816,920 MEALS, PROVIDED 689 EMERGENCY FOOD ASSISTANCE BAGS, AND PROVIDED MEDICAL NUTRITION THERAPY TO 959 CLIENTS.

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

4c (Code:) (Expenses $ including grants of $) (Revenue $)

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

4e Total program service expenses 4,441,973.

Ling&Bouman, LLP

certified public accountants

MAMA'S KITCHEN

a Non-Profit Organization,

Financial Statements, Independent Auditor's Report
and Uniform Guidance Reports

For the Years Ended June 30, 2023 and 2022

4669 Murphy Canyon Road
Suite 130
San Diego, CA 92123

858.467.4770
Fax 858.467.4779

MAMA'S KITCHEN

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LING & BOUMAN, LLP
Certified Public Accountants
4669 Murphy Canyon Road, Suite 130
San Diego, California 92123
Tel. (858) 467-4770 Fax (858) 467-4779

INDEPENDENT AUDITOR'S REPORT

To the Mama's Kitchen Board of Directors:

Opinion

We have audited the accompanying financial statements of Mama's Kitchen (a nonprofit organization) ("Mama's"), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mama's as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mama's and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of

assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mama's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mama's ability to continue as a going concern for a reasonable period of time.

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

Report on Supplementary Information

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

used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report for the year ended June 30, 2023 dated December 8, 2023, on our consideration of Mama's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mama's internal control over financial reporting and compliance.

Ling & Bowman, LLP

December 8, 2023
San Diego, California

MAMA'S KITCHEN
A Not-for-Profit Organization
Statements of Financial Position
As of June 30, 2023 and 2022

	2023	2022
Assets		
Current Assets:		
Cash and cash equivalents	$ 666,924	$ 1,052,489
Investments in marketable securities available for sale	8,153,126	7,826,832
Accounts receivable - net	705,228	1,030,845
Inventory	165,105	93,312
Prepaid expenses	46,384	46,737
Pledges receivable - current portion	-	1,591
Total current assets	9,736,767	10,051,806
Long-term investments	43,632	43,103
Grants receivable	370,000	-
Deposits	118,490	154,737
Property and equipment - net	2,069,608	1,553,174
Other assets - net	149,518	159,718
Total Assets	$ 12,488,015	$ 11,962,538
Liabilities and Net Assets:		
Current Liabilities:		
Accounts payable and accrued expenses	$ 281,795	$ 225,032
Total liabilities	281,795	225,032
Net Assets:		
Without donor restrictions	11,010,945	11,166,741
With donor restrictions	1,195,275	570,765
Total net assets	12,206,220	11,737,506
Total Liabilities and Net Assets	$ 12,488,015	$ 11,962,538

See accompanying notes to financial statements.

MAMA'S KITCHEN
A Not-for-Profit Organization
Statement of Activities
For the Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE, GAINS AND OTHER SUPPORT:			
Contract Revenues:			
Government Revenues:			
County of San Diego - Ryan White	$ 547,219	$ -	$ 547,219
County of San Diego - HOPWA	190,694	-	190,694
Cities (Other) - CDBG	33,950	-	33,950
Other Governmental Grants	192,104	-	192,104
Non-Government	400,198	-	400,198
Total Contract Revenues	1,364,165	-	1,364,165
Contributions	2,432,802	1,188,794	3,621,596
Donation in-kind	363,091	-	363,091
Donated services	575,216	-	575,216
Special events, net of direct expenses	(21,307)	-	(21,307)
Released from restriction by payment	564,813	(564,813)	-
Total Revenue and Other Support	5,278,780	623,981	5,902,761
EXPENSES:			
Program services	4,997,874	-	4,997,874
Management and general	340,879	-	340,879
Fundraising	662,337	-	662,337
Total Expenses	6,001,090	-	6,001,090
Change in Net Assets Before Non-operating Activities	(722,310)	623,981	(98,329)
NON-OPERATING ACTIVITIES:			
Investment income	200,540	-	200,540
Net realized and unrealized gain on investments	365,974	529	366,503
Total Non-Operating Activities	566,514	529	567,043
Change in Net Assets	(155,796)	624,510	468,714
Net Assets, Beginning of Year	11,166,741	570,765	11,737,506
Net Assets, End of Year	$ 11,010,945	$ 1,195,275	$ 12,206,220

See accompanying notes to financial statements.

MAMA'S KITCHEN
A Not-for-Profit Organization
Statement of Activities
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE, GAINS AND OTHER SUPPORT:			
Contract Revenues:			
Government Revenues:			
County of San Diego - Ryan White	$ 553,144	$ -	$ 553,144
County of San Diego - HOPWA	186,584	-	186,584
City of San Diego - CDBG	135,439	-	135,439
Cities (Other) - CDBG	21,256	-	21,256
Non-Government	1,762,258	-	1,762,258
Total Contract Revenues	2,658,681	-	2,658,681
Contributions	5,720,498	696,194	6,416,692
Donation in-kind	10,350		10,350
Donated services	552,384		552,384
Special events, net of direct expenses	(41,352)		(41,352)
Released from restriction by payment	240,032	(240,032)	-
Total Revenue and Other Support	9,140,593	456,162	9,596,755
EXPENSES:			
Program services	4,289,878	-	4,289,878
Management and general	335,029	-	335,029
Fundraising	652,367	-	652,367
Total Expenses	5,277,274	-	5,277,274
Change in Net Assets Before Non-operating Activities	3,863,319	456,162	4,319,481
NON-OPERATING ACTIVITIES:			
Investment income	146,330	-	146,330
Net realized and unrealized loss on investments	(965,436)	(1,178)	(966,614)
Total Non-Operating Activities	(819,106)	(1,178)	(820,284)
Change in Net Assets	3,044,213	454,984	3,499,197
Net Assets, Beginning of Year	8,122,528	115,781	8,238,309
			-
Net Assets, End of Year	$ 11,166,741	$ 570,765	$ 11,737,506

See accompanying notes to financial statements.

MAMA'S KITCHEN
a Not-for-Profit Organization
Statement of Functional Expenses
For the Year Ended June 30, 2023

		SUPPORTING SERVICES		
	Program Services	Management & General	Fundraising	Total
Salaries and wages	$ 1,441,113	$ 159,228	$ 384,432	$ 1,984,773
Payroll taxes	111,317	11,744	29,826	152,887
Employee benefits	64,358	49,030	12,258	125,646
Total Salary and Related Expense	1,616,788	220,002	426,516	2,263,306
Food and packaging costs (net)	2,222,968	-	-	2,222,968
Advertising, printing & publications	56	6	49,285	49,347
Bank/Credit card fees	9,794	1,700	24,905	36,399
Client expense	46,515	-	-	46,515
Depreciation and amortization	125,358	8,807	23,410	157,575
Direct mail	-	-	27,211	27,211
Donor cultivation	-	-	2,375	2,375
Donated services & in-kind	596,006	-	19,593	615,599
Information technology	68,393	13,034	26,969	108,396
Insurance	46,438	12,953	7,695	67,086
Investment advisory fees	17,546	17,545	17,545	52,636
Legal and professional	7,667	35,739	1,150	44,556
Memberships, subscriptions, professional development	7,788	9,241	5,709	22,738
Occupancy	169,948	13,398	19,524	202,870
Office expense	19,652	3,098	5,767	28,517
Vehicle expense	4,864	-	-	4,864
Volunteer expense	25,729	1,089	440	27,258
Miscellaneous	12,364	4,267	4,243	20,874
Total Expenses	$ 4,997,874	$ 340,879	$ 662,337	$ 6,001,090

See accompanying notes to financial statements.

MAMA'S KITCHEN
a Not-for-Profit Organization
Statement of Functional Expenses
For the Year Ended June 30, 2022

	Program Services	SUPPORTING SERVICES Management & General	Fundraising	Total
Salaries and wages	$ 1,180,875	$ 179,872	$ 340,131	$ 1,700,878
Payroll taxes	93,676	14,862	27,310	135,848
Employee benefits	68,926	6,895	28,786	104,607
Total Salary and Related Expense	1,343,477	201,629	396,227	1,941,333
Food and packaging costs (net)	1,922,595	-	-	1,922,595
Advertising, printing & publications	-	-	44,725	44,725
Bank/Credit card fees	-	-	33,752	33,752
Client expense	28,400	-	-	28,400
Depreciation and amortization	107,440	13,718	22,064	143,222
Direct mail	-	-	23,244	23,244
Donor cultivation	-	-	4,834	4,834
Donations - in-kind	10,350	-	-	10,350
Donated services & in-kind	520,767	149	30,775	551,691
Information technology	56,702	13,085	27,219	97,006
Insurance	36,881	5,900	7,690	50,471
Investment advisory fees	15,924	15,924	15,924	47,772
Legal and professional	24,831	29,119	3,769	57,719
Memberships, subscriptions, professional development	11,645	11,972	7,689	31,306
Occupancy	154,753	16,026	23,452	194,231
Office expense	16,836	4,952	5,799	27,587
Vehicle expense	5,459	-	-	5,459
Volunteer expense	16,114	2,124	558	18,796
Miscellaneous	17,704	20,431	4,646	42,781
Total Expenses	$ 4,289,878	$ 335,029	$ 652,367	$ 5,277,274

See accompanying notes to financial statements.

MAMA'S KITCHEN
A Not-for-Profit Organization
Statements of Cash Flows
For the Years Ended June 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in Net Assets	$ 468,714	$ 3,499,197
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation and amortization	157,575	143,222
Investments in marketable securities available for sale	365,974	(1,066,974)
Loss on sale of donated assets	-	3,925
(Increase) Decrease in:		
Accounts receivable - net	325,617	(675,003)
Prepaid expenses and other	353	(45,850)
Pledges receivable - net	1,591	2,500
Inventory	(71,793)	7,170
Deposits	36,247	1,000
Long-term investments	(529)	1,178
Grants Receivable	(370,000)	-
Increase (Decrease) in:		
Accounts payable and accrued expenses	56,763	(7,935)
Net cash provided by operating activities	970,512	1,862,430
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments in marketable securities available for sale	(2,446,998)	(3,014,084)
Proceeds from sale of investments in marketable securities available for sale	1,754,739	1,662,429
Proceeds from sale of donated artwork	-	3,000
Purchase of property and equipment	(663,818)	(32,110)
Purchase of other assets	-	(30,600)
Net cash used in investing activities	(1,356,077)	(1,411,365)
Net (Decrease) Increase in Cash and Cash Equivalents	(385,565)	451,065
Cash and cash equivalents, beginning of the year	1,052,489	601,424
Cash and cash equivalents, end of the year	$ 666,924	$ 1,052,489
Supplemental Disclosure of cash flow information:		
Cash payments for interest	$ -	$ -

See accompanying notes to financial statements.

Note 1 – Organization and Summary of Significant Accounting Policies

Nature of Activities

Mama's Kitchen (the "Organization") is a nonprofit organization incorporated on September 28, 1990 in California. The Organization is governed by a non-compensated board of directors and provides services across San Diego County.

The mission statement: Mama's Kitchen believes that everyone is entitled to the basic necessity of life – nutritious food. Our services improve the health and well-being of individuals and families vulnerable to malnutrition due to critical illness.

Consistent with the mission, the following services are provided:

1. Home delivered meals that are medically tailored to address the health challenges of people living with HIV, cancer, heart disease, Type II diabetes, and kidney disease. This service is funded by a combination of government grants, private and corporate foundations, individual contributions, and other smaller revenue sources. Medically tailored meals are meals approved by a Registered Dietician Nutritionist ("RDN") and reflect an appropriate diet based on diagnosis, symptoms, allergies, medication management, and side effects to ensure the best possible health outcomes.
2. Medical Nutrition Therapy ("MNT") is provided by our RDN's and includes nutrition assessment and screening, dietary/nutritional evaluation, food per medical provider's recommendations, and nutrition education. This service is provided on a one-on-one basis.

During the 12 months ended June 30, 2023 the Organization delivered 816,920 meals, provided 689 emergency food assistance bags, and provided MNT to 959 clients.

During the 12 months ended June 30, 2022 the Organization delivered 662,804 meals, provided 216 emergency food assistance bags, and provided MNT to 618 clients.

The Organization completed its multi-year participation in a state-wide pilot project funded by the state of California. This pilot project provided a medically tailored meal intervention to San Diegans with congestive heart failure.

The Organization was a part of the emergency response effort since the start (March 2020) of the COVID-19 pandemic. Additionally, operational procedures were modified by implementing public health safety precautions (masking, social distancing, cleaning of surfaces, temperature taking, sign-in/sign-out logs, limiting number of people in the building during hours of operation). Safety protocols continue as needed and as community

health officials dictate.

Financial Statement Presentation and Basis of Accounting

The financial statements are prepared in accordance with the American Institute of Certified Public Accountants Audit and Accounting Guide for Not-for-Profit Organizations. Financial statement preparation follows the recommendations of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958 *Financial Statements of Not-for-Profit Organizations*. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

The accompanying financial statements have been prepared on the accrual basis in conformity with generally accepted accounting principles. Accordingly, the financial statements reflect all significant receivables, payables, and other liabilities.

Cash and Cash Equivalents and Concentration of Credit Risk

For purposes of the Statements of Cash Flows, Mama's Kitchen considers all highly liquid investments with an initial maturity date of three months or less to be cash equivalents. Amounts in the bank accounts which exceed the United States Federal Deposit Insurance Corporation insured limit of $250,000 total approximately $417,000 at June 30, 2023.

Investments in Marketable Securities Available for Sale and Concentration of Credit Risk and Uncertainties

The Organization invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect balances and the amounts reported in the statement of financial position.

The Organization also invests in the securities of foreign companies or companies with significant operations in foreign countries, which involve additional special risks and considerations not typically associated with investing in U.S. companies. These risks include but are not limited to devaluation of currencies, less reliable information about issuers, different securities transaction regulations, clearance and settlement practices, and possibly adverse political and economic developments. Moreover, the securities of many

foreign companies may be less liquid and their prices more volatile than those securities of comparable U.S. companies.

Inventory

The inventory consists of meal containers, dry and frozen foods, and other food products. Inventory is valued using the First-In First-Out (FIFO) method. As of June 30, 2023 and 2022, inventory was valued at $165,105 and $93,312, respectively.

Property and Equipment - net

Property and equipment acquisitions in excess of $1,000 per the Organization's capitalization policy are capitalized and recorded at cost when purchased. The fair market value of donated fixed assets is similarly capitalized. Depreciation is provided over the estimated useful life of each class of assets (3 to 30 years) and is computed using the straight-line method. The Organization's expenditures for ordinary repairs and maintenance and planned major maintenance are charged to operations as incurred. Depreciation expense for the year ended June 30, 2023 and 2022 was $147,375 and $129,768, respectively.

Impairment of Long-Lived Assets

The Organization accounts for impairment of long-lived assets in accordance with FASB ASC No. 360, "Property, Plant, and Equipment." ASC No. 360 requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the book value of the asset may not be recoverable. The Organization evaluates at each balance sheet date whether events and circumstances have occurred that indicate possible operational impairment. In accordance with ASC No. 360, the Organization uses an estimate of the future undiscounted net cash flows of the related asset or asset grouping over the remaining life in measuring whether its operating assets are recoverable. An impairment is recognized when future undiscounted cash flows of assets are estimated to be insufficient to recover their related carrying value. The Organization considers continued operating losses, or significant and long-term changes in business conditions, to be its primary indicators of potential impairment. In measuring impairment, the Organization looks to quoted market prices, if available, or the best information available in the circumstances. At June 30, 2023 and 2022, the Organization has determined that there is no impairment of assets.

Intangible Assets – net

Intangible assets cost of $75,376 are included in Other assets – net and are amortized over the estimated useful life of five years. Accumulated amortization totaled $60,926 and $56,342 as of June 30, 2023 and 2022. Amortization expense for year ended June 30, 2023 and 2022 totaled $10,200 and $13,454, respectively. In the fiscal year 2023, the Organization retired $5,616 of fully amortized intangible assets.

Compensated Absences

Employees of Mama's Kitchen are entitled to compensated absences depending on the length of service and other factors. Such absences consist of accrued vacation and sick time; the unused accrued vacation is payable upon termination or retirement. As of June 30, 2023 and 2022, accrued vacation payable was $116,000 and $97,903, respectively and are included in Accounts payable and accrued expenses on the Statement of Financial Position.

Contributions, Promises to Give and Capital Projects

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions are recognized when the donor makes a promise to give, in substance and unconditionally. It is the Organization's policy to treat donor-restricted contributions whose restrictions are met in the same reporting period as net assets without donor restrictions. Donations that are not expended in the current year are classified as net assets with donor restrictions.

Capital project contributions include amounts contributed to meet the debt service on the Organization's headquarters as well as specific equipment purchases.

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Concentration of Revenue

In 2023 and 2022, Mama's Kitchen received approximately 16% and 9% of its total revenue from local government agencies for the Home Delivered Meal Program. While there is no imminent plan on the part of the government to discontinue these funds, the contracts are renewed on an annual basis depending on availability of funds.

In 2023 and 2022, Mama's Kitchen also received approximately 84% and 91% of its total revenue from fund-raising activities, investment income, contributions from private foundations, local community support and other contract revenues.

Donated Services

The criteria for recognizing donated services in accordance with FASB ASC 958, *Accounting for Contributions Received and Contributions Made,* are if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Fiscal year ended June 30, 2023:

The Organization received approximately 31,015 donated hours and 209,116 miles driven from 857 volunteers for various services including food preparation, packaging and staging prepared meals and home delivery to more than 2,536 individuals at high risk of hunger and malnutrition. The value of donated hours is $1,157,480 (1) and the value of donated miles is $130,697 (2).

Fiscal year ended June 30, 2022:

The Organization received approximately 28,515 donated hours and 208,670 miles driven from 741 volunteers for various services including food preparation, packaging and staging prepared meals and home delivery to more than 2,232 individuals at high risk of hunger and malnutrition. The value of donated hours is $1,013,993 (1) and the value of donated miles is $122,072 (2).

However, not all of these services met the criteria established by FASB ASC 958 and therefore are not recorded in the financial statements. The donated services that can be recorded in the financial statements, specifically for meal delivery, are discussed in Note 13.

(1) Calculated using the 2023 and 2022 Volunteer Hour Value for California as published by The Independent Sector.
(2) Calculated using the IRS Standard Mileage Rate of $0.625 for the period July 1 through December 31, 2022 and $0.655 for the period January 1 through June 30, 2023 for fiscal 2023 and $0.585 for fiscal 2022.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a

functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Recent Accounting Pronouncements

The FASB codifies the various sources of Generally Accepted Accounting Principles ("GAAP") into the ASC. Any updates to the ASC are communicated through Accounting Standards Updates ("ASU"). In 2021, 2022 and 2023 and up to the date of the independent auditor's report, the FASB has issued various ASUs for which the majority are not pertinent to the operations of the Organization. Those ASUs that are pertinent have been adopted (see Accounting Pronouncements Adopted) or will be adopted in future years in accordance with the update provisions and are not expected to have any impact on the financial condition, results of operations or cash flows of the Organization.

Reclassifications

Certain reclassifications have been made to the fiscal year ended June 30, 2022 financial statements to conform to the fiscal year ended June 30, 2023 presentation.

Date of Managements Review

Subsequent events were evaluated through December 8, 2023, which is the financial statement issuance date.

Note 2 – Statement of Financial Position Details at June 30, 2023 and 2022

	2023	2022
Prepaid expenses and other:		
Prepaid insurance	$ 23,747	$ 23,442
Prepaid building improvements	-	1,548
Software maintenance	23,397	8,675
Cleaning & other services	(760)	13,072
Total prepaid expenses	$ 46,384	$ 46,737

Deposits:		
Vendor security deposits	$ -	$ 5,000
Building improvement project	-	31,246
Software purchase	118,490	118,491
Total deposits	$ 118,490	$ 154,737
Property and Equipment – at Cost:		
Land	$ 176,700	$ 176,700
Building and improvements	2,736,119	2,280,010
Furniture and fixtures	673,718	618,231
Vehicles	114,412	39,735
	3,700,949	3,114,676
Accumulated Depreciation	(1,631,341)	(1,561,502)
Net Property and Equipment	$2,069,608	$1,553,174
Other assets – net		
Donated artwork held for sale	$ 135,068	$ 135,068
Intangible assets - net	14,450	24,650
Total other assets – net	$ 149,518	$ 159,718
Accounts payable and accrued expenses		
Accounts payable	$ 35,523	$ 21,919
Accrued payroll	101,768	79,662
Accrued vacation	116,000	97,903
Accrued other	28,504	25,548
Total accounts payable and accrued expenses	$ 281,795	$ 225,032

Note 3 – Contracts Awarded and Contingency

During fiscal 2023 and 2022, Mama's Kitchen was under contract with the San Diego County Department of Health and Human Services ("County of San Diego"), the City of San Diego Economic Development Department ("City of San Diego") (2022 only) and the Cities of Vista, El Cajon and Escondido Housing Divisions ("Cities"), all of which are referred to as the Agencies (the "Agencies"), to provide home delivered meals and other nutrition services. Under the Agencies contracts, services provided are limited to the County of San Diego.

The Agencies contracts for the year ending June 30, 2023 are subject to the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance").

The Agencies contracts are subject to periodic review by the Agencies to substantiate that invoices submitted are properly supported. These reviews will periodically result in minor discrepancies for which Mama's Kitchen will have to repay the Agencies should any discrepancies exist. During the fiscal year ended June 30, 2023 and 2022, no findings by the Agencies were considered to be material adjustments.

The Agencies contract awards are subject to renewal annually, and there can be no assurance that similar contracts, if any, will be awarded in the future.

Mama's Kitchen has been awarded similar Agency contracts totaling approximately $876,038 for the fiscal year ended June 30, 2024.

Note 4 - Income Taxes

Income Taxes Status

Mama's Kitchen is a private not-for-profit corporation organized under the laws of the State of California. As a Section 501(c)(3) organization, it is exempt from income taxes on the basis that it qualifies for exemption under Section 501(a) of the Internal Revenue Code, and Section 23701(d) of the State Revenue and Taxation Code on revenues, gains and other support used for charitable purposes.

Uncertain Tax Positions

The accounting standards on accounting for uncertainty in income taxes address the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, Mama's Kitchen may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization and various position related to the potential sources of unrelated business taxable income. The tax benefits recognized in the financial statements from a tax position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for the years ended June 30, 2023 and 2022.

Management has considered its tax position and believes that all of the positions taken in its exempt organization tax returns will be sustained upon examination.

Mama's Kitchen files its Form 990 in the U.S. federal jurisdiction and a copy of it with the Office of the State's Attorney General for the State of California. Mama's Kitchen is no longer subject to examination by the Internal Revenue Service and the State of California for years before 2018 and 2017, respectively.

Note 5 – Investments in Marketable Securities Available for Sale

Investments in marketable debt and equity securities available-for-sale are being reported at fair value based upon quoted market prices on national stock exchanges. Unrealized net holding gains (losses) totaled $432,212 and $(1,016,205) for the years ended June 30, 2023 and 2022, respectively. Investments in marketable securities available for sale are held for investment gains and for future needs of the Organization. (See Note 11 for unrealized net holding gains on permanently restricted endowment funds.)

Gross realized gains on available-for-sale securities included in revenue totaled $66,625 and $50,769 for the years ended June 30, 2023 and 2022, respectively. Gains or (losses) are recognized via the specific identification method.

Fair values of investments in equity securities are included on the Statements of Financial Position as follows:

	2023	2022
Investments in marketable securities available for sale	$8,153,126	$7,826,832
Long-term investments	43,632	43,103
Total	$8,196,758	$7,869,935

At June 30, 2023, the cost basis and estimated fair values of investments in equity securities are set forth in the following table. The cost basis approximates the amortized costs for securities purchased at a price equal to the stated face amount, plus a premium or less a discount.

	Cost Basis	Gross Unrealized Gains	Gross Unrealized (Losses)	Estimated Fair Value
Cash and cash equivalents	$ 331,666	$ -	$ -	$ 331,666
Domestic common stocks	2,786,271	440,846	(1,288)	3,225,829
Managed equity mutual funds	1,823,155	-	(229,660)	1,593,495
Preferred stocks	573,005	-	(74,888)	498,117
Asset backed securities	91,735	-	(5,119)	86,616
Real estate investment trusts	154,109	-	(4,134)	149,975
Managed equity bond funds				
US Government backed	1,767,835	-	(99,196)	1,668,639
Corporate	673,647	-	(49,858)	623,789
San Diego Foundation Balanced Pool	18,632	-	-	18,632
Total	$8,220,055	$440,846	$(464,143)	$8,196,758

At June 30, 2022, the cost basis and estimated fair values of investments in equity securities are set forth in the following table. The cost basis approximates the amortized costs for securities purchased at a price equal to the stated face amount, plus a premium or less a discount.

	Cost Basis	Gross Unrealized Gains	Gross Unrealized (Losses)	Estimated Fair Value
Cash and cash equivalents	$1,091,995	$ -	$ -	$1,091,995
Domestic common stocks	2,633,100	408,503	(394,736)	2,646,867

Managed equity mutual funds	1,628,867	-	(234,504)	1,394,363
Preferred stocks	532,763	919	(74,568)	459,114
Asset backed securities	35,017	-	(3,196)	31,821
Managed equity bond funds				
US Government backed	1,680,326	178	(91,566)	1,588,938
Corporate	705,272	-	(66,538)	638,734
San Diego Foundation				
Balanced Pool	18,103	-	-	18,103
Total	$8,325,443	$409,600	$(865,108)	$7,869,935

Note 6 – Fair Value of Investments

The FASB issued ASC No. 820 (ASC 820), Fair Value Measurements that establishes a framework for measuring fair value in accordance with accounting principles generally accepted in the United States of America, and expands disclosures about fair value measurements.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

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

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

Level 3: Significant unobservable inputs that reflect the Organization's own assumptions about the assumptions that market participants would use in pricing an asset or liability. Assets measured at fair value on a recurring basis are summarized below:

Fair Value Measurement at June 30, 2023, Using

	Total	Quoted Price in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
UBS Financial Services, Inc. ("UBS") Investments				
Cash Portfolio	$ 331,666	$ 331,666	$ -	$ -
UBS Investment Accounts				
Equities	3,225,829	3,225,829	-	-
Mutual Funds	1,593,495	1,593,495	-	-
Fixed Income Investments	3,027,136	3,027,136	-	-
San Diego Foundation				
Endowment, Balanced Pool	18,632	-	18,632	-
Total Investments	7,865,092	7,846,460	18,632	-
Total Cash and Investments	$8,196,758	$8,178,126	$ 18,632	$ -

Fair Value Measurement at June 30, 2022, Using

	Total	Quoted Price in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
UBS Financial Services, Inc. ("UBS") Investments				
Cash Portfolio	$1,091,995	$1,091,995	$ -	$ -

UBS Investment Accounts				
Equities	2,646,867	2,646,867	-	-
Mutual Funds	1,394,363	1,394,363	-	-
Fixed Income Investments	2,718,607	2,718,607	-	-
San Diego Foundation				
Endowment, Balanced Pool	18,103	-	18,103	-
Total Investments	6,777,940	6,759,837	18,103	-
Total Cash and Investments	$7,869,935	$7,851,832	$ 18,103	$ -

The fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is best determined based upon quoted market prices.

Note 7 – Accounts Receivable - net

Accounts receivable - net as of June 30, 2023 and 2022 were $705,228 and $1,030,845, of which $83,470 and $52,644 were due from the County of San Diego – Health & Human Services Agency and $621,758 and $978,201 from various other entities. Management determined that no allowance for doubtful accounts was necessary.

Note 8 – Pledges Receivable - net

Mama's Kitchen conducted a capital campaign for the purchase of a building. The remaining pledges receivable as of June 30, 2022 were $1,591, net of allowance for doubtful pledges of $890. There were no pledges receivable as of June 30, 2023.

Note 9 – Revolving Line of Credit

The Organization has a $1,000,000 revolving Line of Credit with UBS. Bank advances on the credit line are payable on demand and carry a 30-day London Inter-Bank Rate + 1.75% interest rate (6.968% APR at June 30, 2023). There were no amounts outstanding on the Line of Credit at June 30, 2023 or 2022, respectively.

Note 10 – Net Assets With Donor Restrictions

The Organization received contributions with donor restrictions totaling $1,189,323 and $696,194 in 2023 and 2022, respectively. Per donor imposed restrictions, the funds usage is restricted to a specific purpose and/or program. The Organization utilized $564,813 and $241,210 of funds with donor restrictions as of June 30, 2023 and 2022, respectively.

Net assets with donor restrictions are composed of the following:

	2023	2022
Subject to expenditure for specified purpose	$1,151,643	$ 527,662
Mama's Kitchen Endowment	25,000	25,000
The San Diego Foundation Endowment	18,632	18,103
Total Net Assets with Donor Restrictions	$1,195,275	$ 570,765

Endowment Funds

Mama's Kitchen has two separate endowment funds; one is maintained by The San Diego Foundation and the other is pooled with other investments. Both endowments were created to support the Organization's operations as a whole and not for any specific purpose. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of Mama's Kitchen has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization would consider the funds to be underwater if the fair value of the funds are less than the sum of (1) the original value of initial and subsequent gifts donated to the funds and (2) any accumulations to the funds that are required to be maintained in perpetuity in accordance with applicable donor gift instructions. The Organization has interpreted UPMIFA to permit spending from underwater funds in accordance with prudent measures required under the law. The funds are not currently underwater.

In accordance with UPMIFA, Mama's Kitchen considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the fund, (2) the purpose of the donor-restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5)

the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the investment policies of the Organization.

Mama's Kitchen has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding for operations supported by its endowments while seeking to maintain the principal of the endowment assets. Within prudent investment principles, in selecting FDIC insured institutions for cash, CDs, and similar liquid investments, the Board may take into consideration factors other than the rate of return. Such factors may include, but are not limited to, the institution's community involvement, support of Mama's Kitchen, and similar factors the Board deems prudent under the circumstances, so long as the general rate of return received is similar to that of other institutions.

At such time as investments are made in the US equities market, and consistent with prudent investment standards and safety, Mama's Kitchen shall seek to achieve above the market average rate of return as defined by the S&P 500 index while assuming a moderate level of investment risk. Actual returns in any given year may vary due to economic and other market conditions.
The composition of endowment net assets and the changes in endowment net assets as of June 30, 2023 and 2022 are as follows:

	Net Assets with Donor Restrictions
Endowment net assets, July 1, 2021	$ 44,281
Investment return (net)	(1,178)
Endowment net assets, June 30, 2022	43,103
Investment return (net)	529
Endowment net assets, June 30, 2023	$ 43,632

Note 11 – Fund-Raising and Special Events, Net

Special events consist of various fund-raising events for the year ended June 30, 2023 and 2022, respectively, as follows:

Fiscal year ended June 30, 2023:

	Mama's Day	Mama's Pies	Other Events	Total
Special events revenue	$ 18,475	$ 35,940	$ 26,924	$ 81,339
Less: Direct expenses	(41,815)	(34,882)	(25,949)	(102,646)
Special events, net of direct expenses	(23,340)	1,058	975	(21,307)
Special events contributions	87,815	125,983	45,550	259,348
In-kind donations	26,938	10,884	1,711	39,533
Less: Indirect expenses	(27,183)	(27,347)	(16,989)	(71,519)
Net	87,570	109,520	30,272	227,362
Total Fund-Raising and Special Events	$ 64,230	$ 110,578	$ 31,247	$ 206,055

Fiscal year ended June 30, 2022:

	Mama's Day	Mama's Pies	Other Events	Total
Special events revenue	$ 12,425	$ 28,510	$ 7,700	$ 48,635
Less: Direct expenses	(42,200)	(28,095)	(19,692)	(89,987)
Special events, net of direct expenses	(29,775)	415	(11,992)	(41,352)
Special events contributions	121,285	136,352	40,423	298,060
In-kind donations	2,093	6,000	-	8,093
Less: Indirect expenses	(24,949)	(25,155)	(19,615)	(69,719)
Net	98,429	117,197	20,808	236,434
Total Fund-Raising and Special Events	$ 68,654	$ 117,612	$ 8,816	$ 195,082

Contributions and In-kind donations in excess of the special events revenue, which consists of the exchange value of goods and services provided to participants, are included in the Statements of Activities in their respective categories.

Note 12 – Donations In-Kind & Donated Services

Mama's Kitchen received in-kind donations valued at $363,091 and $10,350 (excluding in-kind and donated services to special events net of expenses) for the fiscal years ended June 30, 2023 and 2022, respectively. In-kind donations of goods and services consisted of the following:

	2023	2022
Mama's Day	$ 27,012	$ 5,050
Mama's Pies	10,310	3,891
Other Special Events	3,061	-
Food Drives	-	754
Donated Building Expenses	322,708	-
Other programs and office supplies	-	655
Total Donations In-Kind	$ 363,091	$ 10,350

Mama's Kitchen also received donated delivery services for the years ended June 30, 2023 and 2022 valued at $575,216 and $552,384 that met the criteria under FASB ASC 958 as described in Note 1. Donated services consist of the following:

	2023	2022
Volunteer Hours – Delivery Services	$ 444,519	$ 430,312
Milcage Driven	130,697	122,072
Total Donated Services	$ 575,216	$ 552,384

Note 13 – Employee Benefit Plan

Mama's Kitchen sponsors a 401(K) profit sharing plan (a defined contribution plan) (the "Plan"). Employees who are 21 years old and work 1,000 hours are eligible to participate in the Plan after one year of employment. Participation commences on January 1 or July 1 commensurate with or next following meeting these requirements. Employer contributions to the Plan are a match based on each participant's salary deferrals. Participants are 100% vested in the employer contributions after completing five years of employment in which they have performed at least 1,000 hours of service. Mama's Kitchen's contribution to the Plan was $16,458 and $15,909 for the fiscal years ending June 30, 2023 and 2022, respectively.

Note 14 – Liquidity and Availability of Financial Assets

The following reflects Mama's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date. Amounts not available include amounts set aside for long-term investing in the quasi-endowment that could be drawn upon if the governing board approves that action. However, amounts already appropriated from either the donor-restricted endowment or board designated endowment for general expenditure within one year of the balance sheet date have not been subtracted as unavailable.

Financial assets, at year-end	$ 9,687,400
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor imposed restrictions:	
Long-term investments	43,632
Financial assets available to meet cash needs for general expenditures within one year	$ 9,643,768

As part of Mama's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, Mama's invests cash in excess of daily requirements in short-term investments. To help manage unanticipated liquidity needs, Mama's has a committed line of credit in the amount of $1 million, which it could draw upon.

Supplemental Information

MAMA'S KITCHEN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass-Through Grantor/Program Title	*Federal CFDA Number*	*Pass-Through Entity Identifying Number*	*Federal Expenditures*
U.S. Department of Health and Human Services (DHHS)			
Pass-Through County of San Diego Health and Human Services Agency			
HIV Emergency Relief Project Grant	93.914	H89HA00001	$ 547,219
Department of Housing and Urban Development (HUD)			
Pass-Through County of San Diego Health and Human Services Agency			
Housing Opportunities for Persons With AIDS	14.241	CH22F015	190,694
Pass-Through City of Vista Housing Division			
Community Development Block Grant	14.218	B21MC060575	13,950
Pass-Through City of El Cajon Housing Division			
Community Development Block Grant	14.218	B20MW060541	12,500
Pass-Through City of Escondido Housing and Neighborhood Services			
Community Development Block Grant	14.218	B22MC060552	7,500
Total HUD			224,644
Total expenditures of federal awards			$ 771,863

See independent auditor's report and note to schedules of expenditures of federal awards.

MAMA'S KITCHEN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Federal Grantor/ Pass-Through Grantor/Program Title	*Federal CFDA Number*	*Pass-Through Entity Identifying Number*	*Federal Expenditures*
U.S. Department of Health and Human Services (DHHS)			
Pass-Through County of San Diego Health and Human Services Agency			
HIV Emergency Relief Project Grant	93.914	H89HA00001	$ 553,144
Department of Housing and Urban Development (HUD)			
Pass-Through County of San Diego Health and Human Services Agency			
Housing Opportunities for Persons With AIDS	14.241	CAH21F015	186,584
Pass-Through City of San Diego Economic Development Department			
Community Development Block Grant	14.218	B21MC060542	125,439
Pass-Through City of Vista Housing Division			
Community Development Block Grant	14.218	B21MC060575	5,256
Pass-Through City of El Cajon Housing Division			
Community Development Block Grant	14.218	B20MW060541	10,000
Pass-Through City of Chula Vista Housing Division			
Community Development Block Grant	14.218	N/A	10,000
Pass-Through City of Escondido Housing and Neighborhood Services			
Community Development Block Grant	14.218	B22MC060552	6,000
Total HUD			343,279
Total expenditures of federal awards			$ 896,423

See independent auditor's report and note to schedules of expenditures of federal awards.

MAMA'S KITCHEN

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Note 1 – Basis of Presentation

The accompanying Schedules of Expenditures of Federal Awards (the 'Schedules") include the federal grant activity of Mama's Kitchen ("Mama's") under the programs of the federal government for the years ended June 30, 2023 and 2022. The information in these schedules are presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedules present only a selected portion of the operations of Mama's, they are not intended to and do not present the financial position, changes in net assets, or cash flows of Mama's.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursements. Mama's has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

LING & BOUMAN, LLP
Certified Public Accountants
4669 Murphy Canyon Road, Suite 130
San Diego, California 92123
Tel. (858) 467-4770 Fax (858) 467-4779

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

Board of Directors
Mama's Kitchen

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Mama's Kitchen (a nonprofit organization) ("Mama's"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 8, 2023.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Ling & Bowman, LLP

December 8, 2023
San Diego, California

LING & BOUMAN, LLP
Certified Public Accountants
4669 Murphy Canyon Road, Suite 130
San Diego, California 92123
Tel. (858) 467-4770 Fax (858) 467-4779

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

Board of Directors
Mama's Kitchen

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Mama's Kitchen (a nonprofit organization) ("Mama's") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Mama's major federal programs for the year ended June 30, 2023. Mama's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Mama's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control over Compliance

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

internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Ling & Bowman, LLP

December 8, 2023
San Diego, California

MAMA'S KITCHEN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weaknesses identified?	_____ yes	X none reported
Significant deficiencies identified?	_____ yes	X none reported
Noncompliance material to financial statements noted?	_____ yes	X none reported

Federal Awards

Internal control over major programs:		
Material weaknesses identified?	_____ yes	X none reported
Significant deficiencies identified?	_____ yes	X none reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ yes	X none reported

Identification of major programs:

CFDA Number	Name of Federal Program
93.914	U.S. Department of Health and Human Services – Pass-Through County of San Diego Health and Human Services Agency

Dollar threshold used to distinguish between type A and type B programs:	$750,000	
Auditee qualified as low-risk auditee?	X yes	_____ no

MAMA'S KITCHEN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

Section II – Financial Statement Findings

No reportable conditions, material weaknesses, and instances of noncompliance were identified that related to the financial statements and that were required to be reported.

Section III – Federal Award Findings and Questioned Costs

No reportable conditions, material weaknesses, and instances of noncompliance, including questioned costs were identified that related to the Federal Awards and that were required to be reported by 2 CFR 200.516(a).

MAMA'S KITCHEN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

Prior Audit Findings

2022 – 01 Payroll

Condition: The CEO did not approve payroll registers as required by the organization's internal controls.

Criteria: Internal controls should be in place that provide reasonable assurance that payroll registers and associated payroll payments are appropriately authorized and approved.

Effect: Because of the failure to perform the compensating review and the lack of segregation of duties due to the small size of the organization, employees may be added to the payroll without the approval or knowledge of management.

Cause: Due to a change in payroll software, the COVID-19 Pandemic and the remote work environment, along with staffing issues, the internal control that had previously been in place was not performed.

Recommendation: We recommend Management re-implement the Chief Executive Officer review of the payroll registers and do a subsequent review of any previously un-reviewed payrolls.

Views of Responsible Officials and Planned Corrective Actions: The Organization agrees with the finding and additional staff have already been hired and the recommended procedures have been implemented.

MAMA'S KITCHEN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

Corrective Action Plan

There was no corrective action plan that was required to be reported.

Blue Shield of California Promise Health Plan

3131 Camino Del Rio North

San Diego, CA 92108

Mama's Kitchen has an established contract with Blue Shield Promise Health Plan to provide CalAIM Community Supports Medically Tailored Meals/Supportive Meals. The contract term started on October 1, 2022 with no current end date, though the CalAIM Community Supports initiative as currently established by DHCS is expected to term on December 31, 2026. Fees are established per meal delivered and per nutritional counseling session provided, as well as FFS fees paid per microwave or food chopper delivered. We have encountered no problems related to the contract and services rendered. Mama's Kitchen has been found to be compliant and of high quality for our members, resulting in anticipated decrease in healthcare utilization costs and improved member health outcomes.

Working with Mama's Kitchen has been an absolute pleasure. The team is incredible. They answer referrals quickly and efficiently. Their team connects with our members and not only provides dietary counseling, but they build rapport with our members and can update us with any issues or concerns. We look forward to our continued partnership with Mama's Kitchen and we are excited for what lies ahead.

Sincerely,
Rachel Burns
Program Manager of CalAIM Community Supports
Rachel.burns@blueshieldca.com
sdcommunitysupports@blueshieldca.com
619-719-4547

Blue Shield of California Promise Health Plan is an independent licensee of the Blue Shield Association
A53004PHP-NM_1122

Health inside. Welcome in.
truecare™

September 27, 2024

Thomas Tighe
President and CEO
Direct Relief
6100 Wallace Becknell Road
Santa Barbara, California 93117

Re: Letter of Support

Dear Mr. Tighe,

On behalf of TrueCare, one of San Diego's most trusted federally qualified health centers in our region, with over 50 years of service to underserved communities, it is my pleasure to write this letter of support for Mama's Kitchen. True Care is a longstanding partner of Mama's Kitchen in serving San Diegans at risk of malnutrition due to critical illness.

In 1971, a small group of dedicated health professionals identified a need to provide comprehensive and affordable quality healthcare to our diverse and underserved communities. They launched North County Health Services (now known as TrueCare) to provide individuals and families with much-needed healthcare. Since our first healthcare clinic opening in 1974, we have steadily grown into a network of thriving health centers.

At TrueCare, we understand the value of nutrition in managing complex and chronic illnesses, and we have a growing focus on food and nutrition security for our patients. Expanded partnership with Mama's Kitchen could not come at a better time as we look to new innovative models to address the full spectrum of patients' nutritional needs and an optimal partnership to evaluate patient outcomes.

Mama's Kitchen's staff and volunteers prepare and deliver medically tailored meals free of charge to San Diegans across the County who are battling HIV, cancer, heart disease, diabetes, and kidney disease. We collaborate with Mama's Kitchen as a partner, referring our most vulnerable patients who are unable to cook or prepare meals due to the debilitating effects of their diagnosis. This partnership streamlines the continuum of care for our patients and provides vital nutrition education along with scratch-made, medically appropriate meals.

We greatly appreciate the work that Mama's Kitchen does in helping our patients improve their health and nutrition and look forward to continuing our partnership in the years to come. If you have any questions about this letter of support, please feel free to email me at jorge.otanez@truecare.org

Sincerely,

Jorge Otañez, MD
Associate Chief Medical Officer

RECOGNIZED NCQA PATIENT CENTERED MEDICAL HOME

health inside. Welcome in.
truecare™

San Marcos Community Foundation
1 Civic Center Dr.
San Marcos, CA 92069

March 26, 2025

Dear San Marcos Community Foundation (SMCF):

On behalf of North County Health Project Inc dba TrueCare, I am pleased to extend support for this grant funding request for an exam light, to be used at our San Marcos Health Center to provide focused lighting during women's health examinations and procedures.

For the last 54 years, TrueCare has dedicated its efforts to achieving whole-person, patient-centered care to further its mission "to improve the health status of our diverse communities by providing quality health care that is comprehensive, affordable, and culturally sensitive." In alignment with—and as previous awardees of—SMCF, TrueCare's leadership fully embraces this opportunity to continue supporting the health and wellness of our vulnerable community members.

We thank you for the opportunity to better care for our residents in San Marcos. We look forward to working together.

Sincerely,

Michelle D. Gonzalez, MPA
President & CEO

RECOGNIZED NCQA PATIENT-CENTERED MEDICAL HOME

Corporate Office: 150 Valpreda Road, San Marcos, CA 92069 | T (760) 736-6700 | F (760) 736-6753
Patient Navigation Center: T (760) 736-6767 | F (760) 566-1501 | **Website:** truecare.org

Title

TrueCare - San Marcos Health Center Essential Equipment

03/28/2025

id. 50101907

by **Cindy Burke** in **San Marcos Community Foundation**
on behalf of **North County Health Project Inc**
grants@truecare.org

Original Submission

03/28/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	TrueCare - San Marcos Health Center Essential Equipment
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	TrueCare - San Marcos Health Center Essential Equipment
Project Start Date	5/1/2025
Project End Date	9/30/2025
Date by Which Funds Will Be Expended:	9/30/2025
Total Number of People Served by this Project	2348
Total Number of People Served by this Project in San Marcos Only	2348
Grant Amount Requested	1296
	Organization Details
Organization Name	North County Health Project Inc dba TrueCare

Organization Street Address	150 Valpreda Rd
Organization City	San Marcos
Organization State	California
Organization Zip Code	92069
Organization Website	https://truecare.org
Organization's EIN	95-2847102 200 North County Health Project, Inc. f79ce3f5-c0c1-4c75-a6af-ae82b1c816c9 150 Valpreda Rd San Marcos CA 92069 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-24T00:00:00 501(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) 2025-03-10T00:00:00 1973 07
	Contact Information
Contact First Name	Cindy
Contact Last Name	Burke
Contact Title	Director of Grants
Contact Phone	+17607368711
Contact Email	grants@truecare.org
	Project Details

Briefly describe your request for funds.	TrueCare is requesting funding to purchase a replacement exam light, a critical piece of equipment necessary for ensuring patient safety and quality care, for our San Marcos health center. Exam lights provide essential illumination for accurate examinations, diagnoses, and procedures, particularly in women's health services. The current exam lights used in the Women's Health Department are outdated and no longer function at optimal capacity, creating a pressing need for replacement. Without proper lighting, clinicians may face challenges in conducting thorough exams, potentially impacting patient outcomes. This grant will enable us to secure a high-quality exam light that meets the needs of our patients and providers, ensuring safe and effective care. The total project cost for replacing the nine exam lights used in San Marcos Women's Health is $11,664. While we recognize the need to replace all nine lights, our immediate priority is to replace at least one unit to maintain high-quality care and ensure patient safety. If awarded, a generous grant of $1,296 would cover the cost of one non-attached exam light, allowing additional flexibility in its use, as the selected model may be freely moved around as needed.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	TrueCare is a 501(c)(3) Federally Qualified Health Center (FQHC) that provides culturally and linguistically appropriate, whole-person, trauma-informed care through comprehensive services, including primary, dental, and pediatric care; women's health; behavioral health; and other specialty services. We serve over 68,000 patients annually across 18 health centers and 3 mobile health units in San Diego and Riverside Counties. Our mission is "to improve the health status of our diverse communities by providing quality healthcare that is comprehensive, affordable, and culturally sensitive" to predominately low-income (95% below 200% federal poverty level (FPL) and 64% at or below 100% FPL), uninsured (12%), and underserved patients. The TrueCare San Marcos health center serves over 32,000 patients annually, and of those, over 2,300 seek essential women's health services, including preventive screenings, family planning, pregnancy and prenatal care, and other women's wellness services. Suitable medical equipment, such as exam lights, directly impacts the quality of care we provide. By funding this replacement, the grant will contribute to improved patient safety, enhanced diagnostic accuracy, and better health outcomes for women in our community. This investment supports equitable healthcare access and helps us continue delivering high-quality services to San Marcos residents who depend on our care.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	TrueCare has extensive partnerships with other community-based organizations, including Palomar College, Casa de Amparo, Interfaith Community Services, +BOX, and San Marcos Unified School District.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes, in 2024 we received $2,250 for the purchase of a fetal monitoring machine to conduct non-stress tests during pregnancy. The monitor was successfully purchased and put into immediate use.

Please upload the annual operating budget for your organization.

2025_TrueCare_Operating_Budget.pdf

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

SMCF_Signed_Cover_Letter_TC.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	11664
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	
Additional Funding	**SMCF Budget Worksheet 2.xlsx**

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	The total project cost is $11,664. At this time, we do not have additional funding sources secured and we will continue to seek alternative opportunities to support this urgent need.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
9 Exam Lights (non-attached) at $1,296 each	*$11,664*	
Total budget for this PROJECT:	$11,664	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	N/A	N/A	N/A
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

TrueCare
Operational Budget
For the Period 1/1/2025 thru 12/31/2025

REVENUES, GAINS, AND OTHER SUPPORT		
Contracts and grants	$	17,262,482
Patient services, net of bad debt		104,912,938
Contracted Pharmacy		6,744,559
Miscellaneous		2,218,570
Donations		525,000
Gain on Investments		1,012,000
TOTAL REVENUES, GAINS, AND OTHER SUPPORT	$	**132,675,549**
EXPENSES		
Personnel	$	80,630,809
Fringe benefits		16,159,832
Contractual services		
Patient		1,820,441
Non-Patient		7,273,088
Contracted Pharmacy		1,510,105
Accounting services		437,972
Consumable supplies		4,354,560
Contracted pharmacy supplies		2,789,968
Administrative supplies		948,385
Insurance		620,124
Facilities		
Rent		1,509,604
Mortgage Interest		222,594
Utilities		887,185
Other Facilities Expense		1,848,589
Communications		715,504
Travel		297,115
Minor Equipment, maintenance and rental		1,818,566
Staff Recruitment & Retention		1,301,840
Public Communications		1,112,615
Other Expenses		
Outreach		708,943
Other Operating Expenses		553,372
Strategic Community Initiatives		1,900,000
TOTAL EXPENSES		**129,421,211**
NON CASH EXPENSES		
Depreciation		3,254,338
TOTAL ALL EXPENSES	$	**132,675,549**
Increase/(Decrease) in Net Assets	$	-

pro kids | first tee
san diego

March 13, 2025

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

Dear San Marcos Community Foundation Board,

On behalf of Pro Kids, I am pleased to submit our application for the San Marcos Community Foundation Community Grant in support of our Pathways to the Green initiative. We are excited about the opportunity to expand our outreach and welcome more youth from the San Marcos community into our transformative programs.

As part of our strategic goals, we are making a concerted effort to expand across North County San Diego, and San Marcos is an ideal place to start. We are especially focused on increasing engagement among youth ages 14 and older, providing them with mentorship, life skills, and academic support at a pivotal time in their lives.

For over 30 years, Pro Kids has empowered underserved youth through golf, education, and life skills development. Pathways to the Green is our newest effort to create accessible entry points for youth who may not otherwise have the opportunity to engage in golf or benefit from our programs. Through school partnerships and community collaborations, we aim to serve more San Marcos youth in the coming year, connecting them to our Golf & Life Skills Program and Learning Center for academic enrichment and college and career readiness.

The funding requested will support outreach, transportation, and workshops essential to Pathways to the Green. Together with the San Marcos Community Foundation, we can create meaningful pathways for youth to succeed.

Thank you for your consideration. We look forward to the opportunity to partner with you. Please feel free to contact us with any questions.

Sincerely,

Jennifer Pillsbury

Jennifer Pillsbury
Chief Executive Officer

Founder
Ernest H. Wright, Sr.

Executive Committee
Mark Andrews
Kenneth Bien
Julie Dillon
Bert Edelstein, Ph.D.
Jack Farnan
Lucy Labruzzo
Roberto Rodriguez
Amy Romaker
Vivian Sayward
Edward Patrick Swan, Jr.
Tony Thornley

Board of Directors
John Black
Chip Brewer
Dr. Michael Clar
Chris Colton
Kristin Finlay
Harold Lewis, II
Andee McCoy
Jeff Schmal
Will Speer
Kris Wieckowski
Antrone Williams
George Young

Vision Council
Kim Eggleston
William Fontana
William Hayer
Gary Levine
Steven C. McCracken
Victoria Wright

Title

Pro Kids, First Tee - San Diego

03/13/2025

by **Karla Gomez** in **San Marcos Community Foundation**
on behalf of **Pro Kids Golf Academy Inc**
kgomez@prokidsonline.org

id. 49951547

Original Submission

03/13/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Pro Kids, First Tee - San Diego
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Pathways to the Green
Project Start Date	1/1/2025
Project End Date	12/31/2025
Date by Which Funds Will Be Expended:	12/31/2025
Total Number of People Served by this Project	767
Total Number of People Served by this Project in San Marcos Only	100
Grant Amount Requested	5000
	Organization Details
Organization Name	Pro Kids, First Tee - San Diego
Organization Street Address	821 Douglas Drive

Organization City	Oceanside
Organization State	CA
Organization Zip Code	92105
Organization Website	www.thefirstteesandiego.org
Organization's EIN	33-0617741 200 Pro Kids, First Tee - San Diego c7ca9675-d35e-41c5-86f8-8d5738cf0f4a 4085 52nd Street San Diego CA 92105 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-10T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2025-03-10T00:00:00 1995 02
	Contact Information
Contact First Name	Lindsay
Contact Last Name	Langford
Contact Title	Director of Development
Contact Phone	+16193099755
Contact Email	llangford@prokidsonline.org
	Project Details

Briefly describe your request for funds.	Pro Kids offers a proven and impactful set of programs that combine golf, education, and life skills development. In 2025, we are launching Pathways to the Green, an initiative designed to expand our outreach and bring even more kids to the golf course by creating welcoming, inclusive opportunities to experience the game in a fun, supportive environment. The funds requested will support outreach to high schools in the San Marcos Unified School District—specifically Mission Hills High School, San Marcos High School, Twin Oaks High School, and Foothills High School. Through new community partnerships, school collaborations, and local events, we aim to connect with youth who may not otherwise have access to the game or our programs. Once engaged, participants not only learn the fundamentals of golf but also develop essential life skills such as resilience, confidence, and honesty—qualities that naturally emerge through play. As students build trusted relationships with our coaches, we are able to identify areas where additional support is needed, including academics. Through our Learning Center, youth leaders provide targeted academic enrichment, helping students succeed both on the course and in the classroom.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Our request is significant to the San Marcos community because it directly supports equitable access to high-quality youth development programs for students who may not otherwise have the opportunity to experience golf or receive targeted academic support. We currently have 14 members from San Marcos and hope to increase that number to 50 through this initiative. By conducting outreach to Mission Hills High School, San Marcos High School, Twin Oaks High School, and Foothills High School, Pathways to the Green will engage an estimated 35 new students in its first year. By removing barriers to participation, we aim to foster a sense of belonging and provide a positive, supportive environment where youth can develop important life skills, build confidence, and receive academic enrichment. This initiative represents an investment in the future of San Marcos youth, promoting their personal growth, well-being, and long-term success both on and off the golf course.
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 partner with schools and community groups to engage youth in golf, mentorship, and academics. In 2025, we are expanding outreach to San Marcos Unified School District high schools.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes, we received $1,000 in 2024. The funding helped us purchase supplies for our Oceanside programs.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Pro Kids is dedicated to empowering youth through golf, education, and life skills development. Our mission is to challenge underserved youth to excel in life by promoting character development, life skills, and values through education and the game of golf. Founded in 1994 by former NFL player Ernie Wright, Pro Kids was built on the belief that every young person deserves the opportunity to reach their greatest potential, regardless of their circumstances. What began as a small initiative in City Heights has since grown into a comprehensive youth development organization serving 800 youth annually across two campuses—in City Heights and Oceanside—with plans to expand our impact further into North County, including San Marcos. At Pro Kids, we use the game of golf as a powerful tool to teach important life lessons such as honesty, integrity, resilience, and confidence. Our Golf & Life Skills program introduces youth to the fundamentals of the game while embedding essential character education into every lesson. Golf provides a unique environment where participants learn to overcome challenges, manage emotions, and practice patience and sportsmanship—skills that transfer seamlessly into the classroom and their daily lives. In addition to golf instruction, Pro Kids offers robust academic support through our Learning Center, where youth have access to homework help, tutoring, literacy programs, STEM activities, and college and career readiness workshops. Our Learning Center staff and youth development leaders work closely with participants to ensure they are meeting their academic goals while building the confidence and skills necessary for long-term success. To date, Pro Kids has awarded over $3 million in scholarships to our graduates, many of whom are the first in their families to pursue post-secondary education. Pro Kids' impact on the community is far-reaching. Over the past three decades, we have served more than 25,000 youth, helping them develop a sense of belonging, purpose, and self-worth. Our outcomes demonstrate the effectiveness of our programs: 90% of members report increased confidence and resilience.

Our strategic objectives are centered on expanding youth engagement, strengthening community partnerships, and ensuring sustainability and growth. We are committed to increasing access to our programs for youth from historically underserved communities. Through collaborations with schools and nonprofits, we can identify youth who will benefit most from our services and provide transportation and support to help them participate fully.

One of our greatest strengths is the supportive community we foster. Participants develop trusted relationships with our coaches and mentors, who not only help them navigate the challenges of learning golf but also support their academic and personal development. Our team works closely with families to ensure that each child's unique needs are met, whether that means extra academic help, leadership development, or exposure to new opportunities.

The success of our programs is best reflected in the stories of our youth. One graduate shared, "Pro Kids helped me build confidence on and off the course. I was the first in my family to go to college, and the support I received made it possible."

Milestone achievements in recent years include expanding our Oceanside campus to serve more North County youth and launching *Pathways to the Green* to introduce a new generation of kids to golf and life skills development.

Looking ahead, our vision is to ensure that every young person in San Diego County and beyond has access to a safe, supportive community where they can grow academically, socially, and emotionally. With the continued support of partners like the San Marcos Community Foundation, we are confident that we can expand our reach and deepen our impact, helping even more youth thrive on and off the course.

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

Please upload the annual operating budget for your organization.

2025_Pro_Kids_Organization_Budget.pdf

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

PRO-KIDS-2023-Audited_Financials.pdf

Please attach the first two pages of your Federal 990.

PRO_KIDS_GOLF_ACADEMY_-_12.31.23_-_990.pdf

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

SMCF_Letter_from_Jenn.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?	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?	Pro Kids is funded by foundations, corporate partners, and individual donors. We seek support to reach more teens in San Marcos and will proceed, though we may scale back if not fully funded.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Staff Transportation to High Schools	*$800*	*Mileage reimbursement, gas, and parking fees.*
Program Supplies & Materials	$1,200	Basic golf equipment (clubs, balls), life skills materials, and academic resources.
Program Delivery Costs	$1,500	Partial support for staff time (coaches, mentors).
Marketing Materials	$700	Flyers, brochures, and digital outreach materials.
Promotion via San Marcos Magazines & Websites	$800	Ad placements and social media promotion.
Total budget for this PROJECT:		

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Gumpert Foundation	$220,000	C
Additional Funding Source 2	Price Philanthropies	$50,000	C
Additional Funding Source 3	Callaway Foundation	$200,000	C
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

	2025 Budget Total
OPERATING INCOME (Cash)	
Contributions	
4010-Individual Contributions	$ 220,000
4020-Memorial Gifts	$ 3,000
4030-Donor Directed Foundation	$ 40,000
4040-Naming	$ 17,000
4050-Corporate Matching Gifts	$ 3,000
4060-Corporate Donations	$ 370,000
4070-In-Kind Gifts	$ -
7080-Donated Items	$ -
7090-Pledge Discount	$ -
4110-Grants	$ 735,000
4120-Scholarship Fund	$ 35,000
4130-Government	$ 120,000
	$ 1,543,000
Special Events	
4210-Celebrates	$ 750,000
4220-Other Events	$ -
4230-Pro Kids Golf Tournament	$ 400,000
4240-Farmers Insurance Open	$ 50,000
4250-Other Tournaments	$ 8,000
4260-PK WGT	$ 50,000
	$ 1,258,000
Business Income	
4310-Membership	$ 700,000
4320-Camps & Clinics	$ 35,000
4330-Member Discounts	$ (481,425)
4410-Greens Fees	$ 745,000
4420-Youth on Course	$ 7,000
4430-ACE Fund	$ -

4440-Groupon	$	-
4450-Food & Beverage	$	-
4460-Merchandise	$	-
4470-Discounts	$	-
4480-Over/Short	$	-
4510-Rent	$	-
	$	**1,005,575**
TOTAL OPERATING INCOME	**$**	**3,806,575**
Investment & Other Income		
4520-Interest & Cash Back	$	-
4530-Gain (Loss) on Sales of Assets	$	-
4610-Dividends & Interest	$	-
4620-Unrealized Investment Income	$	-
Major One Time Revenue Items	$	-
Total Investment & Other Income	**$**	**-**
EXPENSES (Accrual)		
Employee Comp		
6010-Wages	$	1,834,635
6020-Employee Recognition	$	2,000
6030-Payroll Taxes	$	165,117
6040-Employee Benefit	$	88,800
6050-403 (b)	$	24,000
6110-Membership Dues	$	3,490
6115-Uniforms	$	1,500
6120-Mileage	$	10,020
6125-Cell Phones	$	8,640
6130-Professional Training	$	4,850
6135-Professional Travel	$	-
6210-Americorps	$	-

6215-Contractors	$	-
6220-Temp Services	$	-
6225-Payroll Processing Fees	$	54,200
6230-Job Posting	$	-
6235-Staff Screening	$	1,230
6240-Workers Compensation	$	62,400
4245-Unemployment	$	6,000
4250-PTO	$	-
Total Employee Comp	**$**	**2,266,883**

General

Marketing

6310-Advertising & PR	$	7,500
6320-Donor Premiums	$	1,500
6330-Photography & Video	$	4,500
6340-Printing & Reproduction	$	5,400
6350-Professional Fundraising Services	$	2,000
6360-Uncollectable Pledges	$	-
Total Marketing	***$***	***20,900***

Administration

6410-CC Processing	$	30,000
6415-Dues & Subscriptions	$	10,040
6420-Finance Charges & Bank Fees	$	710
6425-Insurance	$	106,800
6430-Interest	$	-
6435-Licenses, Permits & Certificates	$	2,100
6440-Meals & Entertainment	$	17,500
6445-Postages & Supplies	$	7,660
6450-Recognition & Gifts	$	1,900
6455-Property Taxes	$	75
6510-Computer Hardware	$	3,250
6520-Computer SaaS	$	29,050

6530-Computer Supplies	$	350
6540-IT Support	$	37,200
6550-Website	$	-
6610-Accounting	$	19,400
6620-Consulting	$	30,720
6630-Legal	$	-
6710-Rent	$	8,500
Total Administration	***$***	***305,255***

Pro Shop

6810-Food & Beverage	$	18,900
6820-Merchandise	$	32,500
6830-Vendor Discounts	$	-
6840-Inventory Cost Variance	$	-
6850-Pro Shop Advertising	$	600
6860-Pro Shop Supplies	$	2,100
9030-State Business Income Tax	$	4,700
Total Pro Shop	***$***	***58,800***

Special Events

6910-Celebrates	$	198,000
6920-Donor Events	$	4,000
6930-Other Events	$	5,000
6940-PK Golf Tournament	$	61,000
6950-Other Tournaments	$	5,000
6960-Farmers	$	1,000
6970-PK WGT	$	15,000
Total Special Events	***$***	***289,000***

Vehicle

7010-Vehicle R&M	$	6,150
7020-Gas	$	8,000
Total Vehicle	***$***	***14,150***

Total General	**$**	**688,105**

Facility

Clubhouse

7110-Clubhouse Supplies	$	9,000
7120-Clubhouse R&M	$	8,100
7130-Furnishings	$	1,000
7140-Janitorial	$	21,276
7150-Elevator R&M	$	6,200
7160-Internet & Telephone	$	16,920
7170-Office Equipment	$	2,400
Total Clubhouse	***$***	***64,896***

Course

7210-Irrigation	$	12,000
7220-Landscape R&M	$	12,000
7230-Maintenance Materials	$	64,000
7240-Pesticides	$	30,000
7250-Pond Maintenance	$	24,000
7260-Tree Trimming	$	13,000
7270-Outsourced Services	$	135,000
7280-Storage Shed Rent	$	3,120
Total Course	***$***	***293,120***

Equipment

7310-Equipment R&M	$	9,600
7320-Fuel	$	8,400
7330-Equipment Leases	$	-
7340-Equipment Rental	$	1,500
7350-Equipment Purchases	$	6,000
Total Equipment	***$***	***25,500***

Utilities		
7410-Electric	$	39,650
7420-Water	$	42,280
7430-Waste Disposal	$	14,469
7440-Security	$	3,753
Total Utilities	***$***	***100,152***
Total Facilities	**$**	**483,668**
Programming		
Golf		
8010-Junior Golf Membership	$	-
8020-PGA Junior Golf	$	-
8030-Golf Clinics	$	1,800
8040-Golf Outings	$	1,400
8050-Golf & Fitness Equipment	$	3,000
8060-EOM Tournaments	$	2,400
8070-First Tee Events	$	2,750
8080-Monterey Trip	$	-
Total Golf	***$***	***11,350***
Programs		
8110-Program Supplies	$	12,570
8120-Program Equipment	$	1,600
8130-Educational Materials	$	900
8210-Boys Mentoring Committee	$	-
8220-Girls Mentoring Committee	$	625
8230-All Stars	$	-
8310-Field Trips	$	5,350
8320-Workshops	$	4,850
8330-Camps	$	8,000

8410-Onsite College	$	5,000
8420-Offsite College	$	15,500
8430-Scholarships Awarded	$	175,000
8440-Scholarship Expenses	$	1,000
8510-Leadership	$	-
8520-Internships	$	5,000
8530-Other Plus Programs	$	-
8610-YE General	$	-
8620-YE Awards & Recognition	$	2,100
8630-YE Holiday Party	$	2,300
8710-Adult Communication	$	300
8720-Family Activities	$	2,000
Total Programs	***$***	***242,095***
Total Programming	**$**	**253,445**
TOTAL EMPLOYEE COMP	***$***	***2,266,883***
TOTAL OTHER	***$***	***1,425,218***
TOTAL EXPENSES	**$**	**3,692,100**
NET OPERATING INCOME	**$**	**114,475**
Depreciation & Investment		
9010-Depreciation Expense	$	-
9020-Investment Fees	$	27,000
Total Depreciation & Investment	***$***	***27,000***

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 1872135

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning **and ending**

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

C Name of organization
PRO KIDS GOLF ACADEMY, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
4085 52ND STREET

City or town, state or province, country, and ZIP or foreign postal code
SAN DIEGO, CA 92105

F Name and address of principal officer: MARK ANDREWS
SAME AS C ABOVE

D Employer identification number
33-0617741

E Telephone number
(619) 582-7884

G Gross receipts $ 7,097,625.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.THEFIRSTTEESANDIEGO.ORG

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

L Year of formation: 1994 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO CHALLENGE UNDERSERVED YOUTH TO EXCEL IN LIFE THROUGH EDUCATION AND THE GAME OF GOLF.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	24
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	24
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	41
6	Total number of volunteers (estimate if necessary)	6	116
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	586,099.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,085,158.	2,398,893.
9	Program service revenue (Part VIII, line 2g)	704,517.	871,984.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	35,661.	5,392.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	525,958.	383,772.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,351,294.	3,660,041.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	147,969.	172,903.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,773,629.	1,924,432.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 300,243.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,280,944.	1,359,334.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,202,542.	3,456,669.
19	Revenue less expenses. Subtract line 18 from line 12	148,752.	203,372.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	9,057,316.	9,766,626.
21	Total liabilities (Part X, line 26)	389,572.	386,613.
22	Net assets or fund balances. Subtract line 21 from line 20	8,667,744.	9,380,013.

Part II Signature Block

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

Sign Here

Signature of officer — Date

MARK ANDREWS, TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
LUKAS DAVIS		09/09/24	☐	P00668234

Firm's name CONSIDINE & CONSIDINE — Firm's EIN 95-2694444

Firm's address 8989 RIO SAN DIEGO DRIVE, SUITE 250
SAN DIEGO, CA 92108-1604 — Phone no. 619.231.1977

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
TO USE THE GAME OF GOLF AND THE CLASSROOMS IN OUR CLUBHOUSE TO ATTRACT KIDS TO A LEARNING ENVIRONMENT AND LEARN A GAME THAT WILL HELP DEVELOP CHARACTER AS THEY GROW UP.

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

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

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

4a (Code:) (Expenses $ 1,310,571. including grants of $) (Revenue $ 51,550.)
KIDS PARTICIPATE IN EDUCATIONAL ACTIVITIES INCLUDING HOMEWORK HELP, INDIVIDUAL TUTORING, VOCATIONAL AND CULTURAL FIELD TRIPS, AND SAT PREPARATION.

4b (Code:) (Expenses $ 1,402,897. including grants of $) (Revenue $ 234,335.)
KIDS ARE PROVIDED GOLF INSTRUCTION COUPLED WITH A LIFE SKILLS CURRICULUM THAT INTEGRATES CORE VALUES SUCH AS INTEGRITY AND RESPECT WITH LIFE SKILLS SUCH AS INTERPERSONAL COMMUNICATION AND SELF DISCIPLINE. THEY HAVE ACCESS TO A PUBLIC GOLF COURSE, WHICH IS MAINTAINED BY THE ORGANIZATION FOR THE USE OF THE COMMUNITY.

4c (Code:) (Expenses $ 172,903. including grants of $ 172,903.) (Revenue $)
COLLEGE SCHOLARSHIPS

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

4e Total program service expenses 2,886,371.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	23		
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	41		
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	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		17		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	24		
	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	24		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

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

Section C. Disclosure

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

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

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

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

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

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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 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) KARLA GOMEZ EXECUTIVE DIRECTOR	40.00						X	128,853.	0.	0.
(2) AMY ROMAKER PROGRAM COMMITTEE CO-CHAIR	15.00	X		X				0.	0.	0.
(3) BERT EDELSTEIN MEMBER	20.00	X						0.	0.	0.
(4) CHIP BREWER MEMBER	5.00	X						0.	0.	0.
(5) CHRISTOPHER BOOTH FINANCE CHAIR/TREASURER	10.00	X		X				0.	0.	0.
(6) DOUG BUTZ BOARD GOVERNANCE CO-CHAIR	30.00	X		X				0.	0.	0.
(7) GABRIEL CARINI MEMBER	2.00	X						0.	0.	0.
(8) GEORGE YOUNG MEMBER	20.00	X						0.	0.	0.
(9) HAROLD LEWIS MEMBER	2.00	X						0.	0.	0.
(10) HOWARD WRIGHT MEMBER	10.00	X						0.	0.	0.
(11) JACK FARNAN PROGRAM COMMITTEE CO-CHAIR	5.00	X		X				0.	0.	0.
(12) JEFF HACKETT MEMBER	5.00	X						0.	0.	0.
(13) JEFF SCHMAL VALUE DRIVERS CHAIR	40.00	X		X				0.	0.	0.
(14) JESSICA FURROW MEMBER	2.00	X						0.	0.	0.
(15) JULIE DILLON BOARD GOVENANCE CO-CHAIR/VICE PRESID	25.00	X		X				0.	0.	0.
(16) KEN BIEN PRESIDENT	80.00	X		X				0.	0.	0.
(17) LUCY LABRUZZO MEMBER	15.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MARK ANDREWS MEMBER	25.00	X						0.	0.	0.
(19) MICHAEL CLAR MEMBER	5.00	X						0.	0.	0.
(20) PAT SWAN VICE PRESIDENT	15.00	X		X				0.	0.	0.
(21) PEGGY CHAPMAN SECRETARY	30.00	X		X				0.	0.	0.
(22) ROBERTO RODRIGUEZ MEMBER	20.00	X						0.	0.	0.
(23) TONY THORNLEY AUDIT CHAIR	10.00	X		X				0.	0.	0.
(24) VIVIAN SAYWARD SCHOLARSHIP CHAIR	30.00	X		X				0.	0.	0.
(25) WILL SPEER MEMBER	15.00	X						0.	0.	0.
1b Subtotal								128,853.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								128,853.	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 1

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	515,780.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	29,500.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,853,613.				
	g Noncash contributions included in lines 1a-1f	1g	$ 102,125.				
	h **Total.** Add lines 1a-1f			2,398,893.			
			Business Code				
Program Service Revenue	2a GOLF COURSE OPERATIONS		713910	676,989.	90,890.	586,099.	
	b MEMBERSHIP		611600	119,345.	119,345.		
	c CAMPS & CLINICS		713910	75,650.	75,650.		
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			871,984.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			110,968.			110,968.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a	3,032,755.				
	b Less: cost or other basis and sales expenses	7b	3,138,286. / 45.				
	c Gain or (loss)	7c	-105,531. / -45.				
	d Net gain or (loss)			-105,576.			-105,576.
	8a Gross income from fundraising events (not including $ 515,780. of contributions reported on line 1c). See Part IV, line 18	8a	683,025.				
	b Less: direct expenses	8b	299,253.				
	c Net income or (loss) from fundraising events			383,772.			383,772.
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
			Business Code				
Miscellaneous Revenue	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			3,660,041.	285,885.	586,099.	389,164.

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	172,903.	172,903.		
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				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,633,247.	1,426,985.	64,763.	141,499.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	169,518.	148,110.	6,722.	14,686.
10 Payroll taxes	121,667.	106,302.	4,824.	10,541.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	19,000.		19,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	23,621.		23,621.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	62,622.	28,174.	25,605.	8,843.
14 Information technology				
15 Royalties				
16 Occupancy	10,019.	10,019.		
17 Travel	31,030.	28,401.	2,315.	314.
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	297,348.	237,878.	29,735.	29,735.
23 Insurance	85,208.	68,166.	8,521.	8,521.
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 MAINTENANCE	355,905.	335,509.	10,198.	10,198.
b OUTSIDE SERVICES	171,928.	86,207.	62,019.	23,702.
c UTILITIES AND TELEPHONE	107,837.	86,269.	10,784.	10,784.
d SUPPLIES	73,665.	70,485.	1,948.	1,232.
e All other expenses	121,151.	80,963.		40,188.
25 **Total functional expenses.** Add lines 1 through 24e	3,456,669.	2,886,371.	270,055.	300,243.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	1,044,760.	1	690,874.
	2	Savings and temporary cash investments	532,874.	2	428,139.
	3	Pledges and grants receivable, net	127,252.	3	822,399.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	10,158.	8	7,009.
	9	Prepaid expenses and deferred charges	21,278.	9	26,681.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 8,164,576.			
	b	Less: accumulated depreciation — 10b: 3,910,785.	4,385,636.	10c	4,253,791.
	11	Investments - publicly traded securities	2,718,230.	11	3,341,554.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	217,128.	15	196,179.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	9,057,316.	16	9,766,626.
Liabilities	17	Accounts payable and accrued expenses	140,695.	17	156,833.
	18	Grants payable		18	
	19	Deferred revenue	29,097.	19	29,344.
	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	219,780.	25	200,436.
	26	**Total liabilities.** Add lines 17 through 25	389,572.	26	386,613.
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	8,171,789.	27	7,990,493.
	28	Net assets with donor restrictions	495,955.	28	1,389,520.
		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	8,667,744.	32	9,380,013.
	33	Total liabilities and net assets/fund balances	9,057,316.	33	9,766,626.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,660,041.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,456,669.
3	Revenue less expenses. Subtract line 2 from line 1	3	203,372.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,667,744.
5	Net unrealized gains (losses) on investments	5	508,898.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,380,014.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		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?	2b	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?	2c	X	
	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?	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

PRO KIDS GOLF ACADEMY, INC.

Employer identification number

33-0617741

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 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.")	1,675,018.	4,252,732.	2,391,798.	2,085,158.	2,398,893.	12,803,599.
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	55,936.	80,000.	170,266.	232,936.	871,984.	1,411,122.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	1,730,954.	4,332,732.	2,562,064.	2,318,094.	3,270,877.	14,214,721.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	1,201,549.	1,517,141.	1,586,878.	1,567,172.	2,049,023.	7,921,763.
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	1,201,549.	1,517,141.	1,586,878.	1,567,172.	2,049,023.	7,921,763.
8 **Public support.** (Subtract line 7c from line 6.)						6,292,958.

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	1,730,954.	4,332,732.	2,562,064.	2,318,094.	3,270,877.	14,214,721.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	30,406.	27,844.	45,591.	71,547.	110,968.	286,356.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	30,406.	27,844.	45,591.	71,547.	110,968.	286,356.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	1,761,360.	4,360,576.	2,607,655.	2,389,641.	3,381,845.	14,501,077.

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	43.40 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	47.73 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	1.97 %
18 Investment income percentage from **2022** Schedule A, Part III, line 17	18	1.68 %

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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

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

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

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

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

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

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6	Other distributions (*describe in* **Part VI**). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9	Distributable amount for 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 - *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			
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, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. 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			

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.)

** PUBLIC DISCLOSURE COPY **

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

PRO KIDS GOLF ACADEMY, INC.

Employer identification number

33-0617741

Organization type (check one):

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

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

General Rule

[X] 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: PRO KIDS GOLF ACADEMY, INC.

Employer identification number: 33-0617741

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		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 1,000,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 85,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: PRO KIDS GOLF ACADEMY, INC.

Employer identification number: 33-0617741

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		$ 88,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8		$ 29,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: PRO KIDS GOLF ACADEMY, INC.

Employer identification number: 33-0617741

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
13		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15		$ 25,312.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
16		$ 230,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
17		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
18		$ 6,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: PRO KIDS GOLF ACADEMY, INC.

Employer identification number: 33-0617741

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
19		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
20		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
21		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
22		$ 45,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
23		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
24		$ 5,011.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: PRO KIDS GOLF ACADEMY, INC.

Employer identification number: 33-0617741

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
25		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
26		$ 42,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
27		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
28		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
29		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
30		$ 5,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: PRO KIDS GOLF ACADEMY, INC.

Employer identification number: 33-0617741

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
31		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
32		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
33		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
34		$ 10,797.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
35		$ 5,153.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: PRO KIDS GOLF ACADEMY, INC.

Employer identification number: 33-0617741

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
15	STOCKS	$ 25,312.	12/31/23
34	STOCKS	$ 10,797.	12/31/23
35	STOCKS	$ 5,153.	12/31/23
		$	
		$	
		$	

Name of organization

PRO KIDS GOLF ACADEMY, INC.

Employer identification number

33-0617741

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

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

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

(e) Transfer of gift

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

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
PRO KIDS GOLF ACADEMY, INC.

Employer identification number
33-0617741

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:

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

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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	2,396,662.	2,729,094.	226,672.	220,441.	231,703.
b Contributions	143,183.	87,500.	2,382,726.		
c Net investment earnings, gains, and losses	379,327.	-402,676.	130,473.	17,007.	27,265.
d Grants or scholarships				10,776.	38,527.
e Other expenditures for facilities and programs					
f Administrative expenses	17,215.	17,256.	10,777.		
g End of year balance	2,901,957.	2,396,662.	2,729,094.	226,672.	220,441.

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		8,164,576.	3,910,785.	4,253,791.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				4,253,791.

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)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

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

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

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))*	

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) LEASE LIABILITY	200,436.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	200,436.

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	4,353,271.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	508,898.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	299,253.		
e	Add lines **2a** through **2d**			2e	808,151.
3	Subtract line **2e** from line **1**			3	3,545,120.
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	23,621.		
b	Other (Describe in Part XIII.)	4b	91,300.		
c	Add lines **4a** and **4b**			4c	114,921.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	3,660,041.

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

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

1	Total expenses and losses per audited financial statements			1	3,641,002.
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	299,253.		
e	Add lines **2a** through **2d**			2e	299,253.
3	Subtract line **2e** from line **1**			3	3,341,749.
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	23,621.		
b	Other (Describe in Part XIII.)	4b	91,300.		
c	Add lines **4a** and **4b**			4c	114,921.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	3,456,670.

Part XIII Supplemental Information

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

PART X, LINE 2:

THE ORGANIZATION FOLLOWS ACCOUNTING STANDARDS WHICH PROVIDE ACCOUNTING AND DISCLOSURE GUIDANCE ABOUT POSITIONS TAKEN BY AN ENTITY IN ITS TAX RETURNS THAT MIGHT BE UNCERTAIN. MANAGEMENT HAS CONSIDERED ITS TAX POSITION AND BELIEVES THAT ALL OF THE POSITIONS TAKEN IN ITS EXEMPT ORGANIZATION TAX RETURNS ARE MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION. AS OF DECEMBER 31, 2023 AND 2022 THE ORGANIZATION HAS NO ACCRUED INTEREST OR PENALTIES RELATED TO UNCERTAIN TAX POSITIONS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENTS EXPENSES 299,253.

Part XIII Supplemental Information *(continued)*

PART XI, LINE 4B - OTHER ADJUSTMENTS:

SPECIAL EVENTS DIRECT BENEFIT COSTS TO DONOR	91,300.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENTS EXPENSES	299,253.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

SPECIAL EVENTS DIRECT BENEFIT COSTS	91,300.

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

PRO KIDS GOLF ACADEMY, INC.

Employer identification number

33-0617741

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	**(iii)** No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
Total						

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

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

		(a) Event #1 PK GOLF TOURNAMENT (event type)	(b) Event #2 CELEBRATES (event type)	(c) Other events 1 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	416,580.	686,975.	95,250.	1,198,805.
	2 Less: Contributions	44,080.	376,450.	95,250.	515,780.
	3 Gross income (line 1 minus line 2)	372,500.	310,525.		683,025.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	126,324.	172,929.		299,253.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				299,253.
	11 Net income summary. Subtract line 10 from line 3, column (d)				383,772.

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

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

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	**13a**	%
b An outside facility	**13b**	%

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

Name KARLA GOMEZ

Address 4085 52ND ST - SAN DIEGO, CA 92105

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

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

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

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation $ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

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

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

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
PRO KIDS GOLF ACADEMY, INC.

Employer identification number
33-0617741

Part I General Information on Grants and Assistance

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

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

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

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

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

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

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS	84	172,903.	0.		

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

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

PRO KIDS GOLF ACADEMY, INC.

Employer identification number

33-0617741

Part I Questions Regarding Compensation

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KARLA GOMEZ	(i)	128,853.	0.	0.	0.	0.	128,853.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: PRO KIDS GOLF ACADEMY, INC.

Employer identification number: 33-0617741

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (GOLF EQUIPMENT,)	X	0	29,117.	
26	Other ( )				
27	Other ( )				
28	Other ( )				

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

		Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? **30a**		X
b	If "Yes," describe the arrangement in Part II.		
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? **31**		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? **32a**		X
b	If "Yes," describe in Part II.		
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

SCHEDULE 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: PRO KIDS GOLF ACADEMY, INC.

Employer identification number: 33-0617741

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

A COPY OF THE FORM 990 WAS PROVIDED TO THE BOARD BEFORE IT WAS FILED.

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

BOARD DEVELOPMENT COMMITTEE SENDS THE CONFLICT FORM TO EACH BOARD MEMBER AND MONITORS ITS COMPLETION.

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

THE EXECUTIVE COMMITTEE OF THE BOARD REVIEWS THE COMPENSATION OF THE CEO AND DIRECTOR OF EACH DEPARTMENT. THE REVIEW CONSISTS OF COMPARISON WITH SURVEY DATA OF COMPENSATION AT OTHER AREA NON-PROFIT AGENCIES, AND CONSIDERATION OF EACH PERSON'S PERFORMANCE. THE COMMITTEE APPROVES THE FINAL COMPENSATION DECISIONS.

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

ALL DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C

THERE HAS BEEN NO CHANGE IN THE OVERSIGHT PROCESS OF THE AUDIT.

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	PROPERTY AND EQUIPMENT	VARIOUS	SL	.000		16	8,164,576.				8,164,576.	3,613,438.		297,348.	3,910,786.
	* TOTAL 990 PAGE 10 DEPR						8,164,576.				8,164,576.	3,613,438.		297,348.	3,910,786.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

CARRYOVER DATA TO 2024

Name	Employer Identification Number
PRO KIDS GOLF ACADEMY, INC.	33-0617741

Based on the information provided with this return, the following are possible carryover amounts to next year.

FEDERAL POST-2017 NET OPERATING LOSS - PUBLIC USE OF GOLF CO	104,299.
FEDERAL PRE-2018 NET OPERATING LOSS	162,650.
CA NET OPERATING LOSS	269,949.

Name: PRO KIDS GOLF ACADEMY, INC. FEIN: 33-0617741

Type and Entity: PUBLIC USE OF GOLF COU POST-2017 NO

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation | Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
2018	67,018.										
2019	23.										
2020	37,258.										

Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for

Name: PRO KIDS GOLF ACADEMY, INC. FEIN: 33-0617741

Type and Entity: PRE-2018 NOL FED

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation | Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/21	Amount Used for 12/31/22	Amount Used for 12/31/23	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
2012	7,653.	7,653.	7,653.								
2013	23,850.	23,850.	23,850.								
2014	103,441.	103,441.	103,441.								
2015	180,370.	147,950.	35,744.	27,480.	84,726.						
2016	35,777.										
2017	94,453.										

Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for

Name: PRO KIDS GOLF ACADEMY, INC. FEIN: 33-0617741

Type and Entity: NOL CA

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation | Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/21	Amount Used for 12/31/22	Amount Used for 12/31/23	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
2012	7,653.	7,653.	7,653.								
2013	23,850.	23,850.	23,850.								
2014	103,441.	103,441.	103,441.								
2015	180,370.	144,950.	34,744.	26,480.	83,726.						
2016	35,777.										
2017	94,453.										
2018	67,018.										
2019	23.										
2020	37,258.										

Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20___

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2023

Name of filer
PRO KIDS GOLF ACADEMY, INC.

EIN or SSN
33-0617741

Name and title of officer or person subject to tax
MARK ANDREWS
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	
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	0.
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 CONSIDINE & CONSIDINE to enter my PIN 17741

ERO firm name

Enter five numbers, but do not enter all zeros

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 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. 30212494444

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 _____ Date 09/09/24

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8879-TE** (2023)

LHA 302521 01-05-24

Form **8868**
(Rev. January 2024)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

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

OMB No. 1545-0047

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

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

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

Part I - Identification

Type or Print

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

Name of exempt organization, employer, or other filer, see instructions.
PRO KIDS GOLF ACADEMY, INC.

Taxpayer identification number (TIN)
33-0617741

Number, street, and room or suite no. If a P.O. box, see instructions.
4085 52ND STREET

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
SAN DIEGO, CA 92105

Enter the Return Code for the return that this application is for (file a separate application for each return) 07

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of CAMERON SCOTT
4085 52ND STREET - SAN DIEGO, CA 92105
Telephone No. (619) 582-7884 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ☐. If it is for part of the group, check this box ..... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 20 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 23 or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2024)

LHA 323841 12-22-23

EXTENDED TO NOVEMBER 15, 2024

Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2023 or other tax year beginning _____, and ending _____.

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2023

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

A ☐ Check box if address changed.

B Exempt under section
☒ 501(c)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
PRO KIDS GOLF ACADEMY, INC.

Number, street, and room or suite no. If a P.O. box, see instructions.
4085 52ND STREET

City or town, state or province, country, and ZIP or foreign postal code
SAN DIEGO, CA 92105

C Book value of all assets at end of year 9,766,626.

D Employer identification number
33-0617741

E Group exemption number (see instructions)

F ☐ Check box if an amended return.

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☐ 6417(d)(1)(A) Applicable entity

H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐

J Enter the number of attached Schedules A (Form 990-T) 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of CAMERON SCOTT Telephone number (619) 582-7884

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	84,726.
2	Reserved	2	
3	Add lines 1 and 2	3	84,726.
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	84,726.
6	Deduction for net operating loss. See instructions STATEMENT 1	6	84,726.
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	1,000.
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	1,000.
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21)	1	0.
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3	**Proxy tax.** See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	0.
3a	Amount due from Form 4255	3a			
b	Amount due from Form 8611	3b			
c	Amount due from Form 8697	3c			
d	Amount due from Form 8866	3d			
e	Other amounts due (see instructions)	3e			
f	Total amounts due. Add lines 3a through 3e			3f	0.
4	**Total tax.** Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here			4	0.
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			5	0.

Part III Tax and Payments *(continued)*

6 a	Payments: Preceding year's overpayment credited to the current year	6a		
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Elective payment election amount from Form 3800	6g		
h	Payment from Form 2439	6h		
i	Credit from Form 4136	6i		
j	Other (see instructions)	6j		
7	**Total payments.** Add lines 6a through 6j		7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐		8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed		9	
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid		10	
11	Enter the amount of line 10 you want: **Credited to 2024 estimated tax** **Refunded**		11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year $		
4	Enter available pre-2018 NOL carryovers here $ 247,376. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
713910	$ 104,299.
	$
	$
	$

6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

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 | Date | TREASURER Title

May the IRS discuss this return with the preparer shown below (see instructions)? [X] Yes [ ] No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
LUKAS DAVIS		09/09/24		P00668234

Firm's name CONSIDINE & CONSIDINE — Firm's EIN 95-2694444

Firm's address 8989 RIO SAN DIEGO DRIVE, SUITE 250 SAN DIEGO, CA 92108-1604 — Phone no. 619.231.1977

FORM 990-T PRE 2018 NOL SCHEDULE STATEMENT 1

PRE-2018 NOL CARRY FORWARD FROM PRIOR YEAR	247,376.
PRE-2018 NOL DEDUCTION INCLUDED IN PART I, LINE 6	84,726.

SCHEDULE A PORTION OF PRE-2018 NOL

SCHEDULE A ENTITY	SCHEDULE A SHARE
1	0.

TOTAL SCHEDULE A SHARE OF PRE-2018 NOL	0.
NET OPERATING DEDUCTION	84,726.
BALANCE AFTER PRE-2018 NOL DEDUCTION	0.
EXPIRING NET OPERATING LOSSES	0.
CARRY FORWARD OF NET OPERATING LOSS	162,650.

FORM 990-T PRE-2018 NET OPERATING LOSS DEDUCTION STATEMENT 2

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
05/31/13	7,653.	7,653.	0.	0.
05/31/14	23,850.	23,850.	0.	0.
12/31/14	103,441.	103,441.	0.	0.
12/31/15	180,370.	63,224.	117,146.	117,146.
12/31/16	35,777.	0.	35,777.	35,777.
12/31/17	94,453.	0.	94,453.	94,453.
NOL CARRYOVER AVAILABLE THIS YEAR			247,376.	247,376.

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2023

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization: PRO KIDS GOLF ACADEMY, INC.

B Employer identification number: 33-0617741

C Unrelated business activity code (see instructions): 713910

D Sequence: 1 of 1

E Describe the unrelated trade or business: PUBLIC USE OF GOLF COURSE

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales 586,099. b Less returns and allowances c Balance	1c	586,099.		
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3	586,099.		586,099.
4a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 **Total.** Combine lines 3 through 12	13	586,099.		586,099.

Part II **Deductions Not Taken Elsewhere.** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1	Compensation of officers, directors, and trustees (Part X)		1	
2	Salaries and wages		2	200,459.
3	Repairs and maintenance		3	268,394.
4	Bad debts		4	
5	Interest (attach statement). See instructions		5	
6	Taxes and licenses		6	
7	Depreciation (attach Form 4562). See instructions	7		
8	Less depreciation claimed in Part III and elsewhere on return	8a	8b	
9	Depletion		9	
10	Contributions to deferred compensation plans		10	
11	Employee benefit programs		11	
12	Excess exempt expenses (Part VIII)		12	
13	Excess readership costs (Part IX)		13	
14	Other deductions (attach statement) SEE STATEMENT 3		14	32,520.
15	**Total deductions.** Add lines 1 through 14		15	501,373.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	84,726.
17	Deduction for net operating loss. See instructions		17	0.
18	**Unrelated business taxable income.** Subtract line 17 from line 16		18	84,726.

Part III Cost of Goods Sold

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	☐ Yes ☐ No	

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐

B ☐

C ☐

D ☐

		A	B	C	D
2	Rent received or accrued				
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) 0.

4	Deductions directly connected with the income in lines 2a and 2b (attach statement)				

5 **Total deductions.** Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) 0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐

B ☐

C ☐

D ☐

		A	B	C	D
2	Gross income from or allocable to debt-financed property				
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement)				
b	Other deductions (attach statement)				
c	Total deductions (add lines 3a and 3b, columns A through D)				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5	Average adjusted basis of or allocable to debt-financed property (attach statement)				
6	Divide line 4 by line 5	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6				

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) 0.

9	Allocable deductions. Multiply line 3c by line 6				

10 **Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) 0.

11 **Total dividends-received deductions** included in line 10 0.

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations: 3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on Part I, line 8, column (B).
Totals			0.	0.

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A).			Add amounts in column 5. Enter here and on Part I, line 9, column (B).
Totals	0.			0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐
B ☐
C ☐
D ☐

Enter amounts for each periodical listed above in the corresponding column.

		A	B	C	D
2	Gross advertising income				
	Add columns A through D. Enter here and on Part I, line 11, column (A)				0.
a					
3	Direct advertising costs by periodical				
a	Add columns A through D. Enter here and on Part I, line 11, column (B)				0.
4	Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8				
5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				
a	Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13				0.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			0.

Part XI Supplemental Information (see instructions)

FORM 990-T (A) OTHER DEDUCTIONS STATEMENT 3

DESCRIPTION	AMOUNT
UTILITIES	32,520.
TOTAL TO SCHEDULE A, PART II, LINE 14	32,520.

990-T SCH A POST-2017 NET OPERATING LOSS DEDUCTION STATEMENT 4

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/18	67,018.	0.	67,018.	67,018.
12/31/19	23.	0.	23.	23.
12/31/20	37,258.	0.	37,258.	37,258.
NOL CARRYOVER AVAILABLE THIS YEAR			104,299.	104,299.

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS, FIRST TEE - SAN DIEGO
FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

PRO KIDS GOLF ACADEMY, INC.

		Pages
I	Index	1
II	Independent auditor's report	2 - 3
III	Statements of financial position	4
IV	Statements of activities and changes in net assets	5
V	Statements of functional expenses	6 - 7
VI	Statements of cash flows	8
VII	Notes to the financial statements	9 - 23

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Pro Kids Golf Academy, Inc.
dba Pro Kids, First Tee - San Diego

Opinion

We have audited the accompanying financial statements of Pro Kids Golf Academy, Inc. dba Pro Kids, First Tee - San Diego (a California non-profit corporation), 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 financial statements referred to above present fairly, in all material respects, the financial position of Pro Kids Golf Academy, Inc. dba Pro Kids, First Tee - San Diego as of December 31, 2023 and 2022, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section or our report. We are required to be independent of Pro Kids Golf Academy, Inc. dba Pro Kids, First Tee - San Diego and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Pro Kids Golf Academy, Inc. dba Pro Kids, First Tee - San Diego's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute

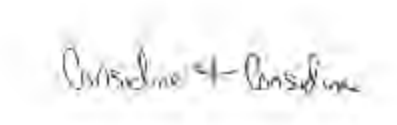
8989 RIO SAN DIEGO DRIVE, SUITE 230 • SAN DIEGO, CA 92108
TEL 619-231-1977 • FAX 619-231-8244 • www.cccpa.com

assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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



CONSIDINE & CONSIDINE
An accountancy corporation

May 14, 2024

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS, FIRST TEE - SAN DIEGO
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2023 AND 2022

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash	$ 1,119,013	$ 1,577,634
Receivables (note 3)	222,399	127,252
Inventory	7,009	10,158
Prepaid expenses	26,681	21,278
	1,375,102	1,736,322
PROPERTY AND EQUIPMENT (note 4)	4,253,791	4,385,636
OTHER ASSETS		
Investments (note 6)	3,341,554	2,718,230
Pledges receivable - long-term (note 3)	600,000	-
Right of use assets (note 8)	196,179	217,128
	4,137,733	2,935,358
TOTAL ASSETS	9,766,626	9,057,316
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	156,833	140,695
Unearned revenue	29,344	29,097
Lease liability - current (note 8)	19,804	19,344
	205,981	189,136
LONG-TERM LIABILITIES		
Lease liability (note 8)	180,632	200,436
TOTAL LIABILITIES	386,613	389,572
NET ASSETS (note 10)		
Without donor restrictions	7,990,493	8,171,789
With donor restrictions	1,389,520	495,955
	9,380,013	8,667,744
TOTAL LIABILITIES AND NET ASSETS	$ 9,766,626	$ 9,057,316

See accompanying notes

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS, FIRST TEE - SAN DIEGO
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
REVENUE WITHOUT DONOR RESTRICTIONS		
Golf course	$ 676,989	$ 563,712
Donations	516,496	1,256,214
Investment return	471,132	(528,924)
Other income	200,954	146,662
In kind donations	29,117	19,336
	1,894,688	1,457,000
Special events, net (note 12)		
Special events revenue	1,198,805	1,473,168
Direct benefits to donors	(91,300)	(96,050)
	1,107,505	1,377,118
NET ASSETS RELEASED FROM RESTRICTION		
Restriction satisfied by payments	457,513	129,576
TOTAL REVENUE WITHOUT DONOR RESTRICTIONS	3,459,706	2,963,694
OPERATING EXPENSES		
Program services	3,053,413	2,860,792
Management and general	246,434	234,080
Development	341,155	276,865
	3,641,002	3,371,737
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(181,296)	(408,043)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS		
Donations	1,337,500	149,698
Investment return	13,578	(23,493)
Net assets released from restrictions	(457,513)	(129,576)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	893,565	(3,371)
TOTAL CHANGE IN NET ASSETS	712,269	(411,414)
NET ASSETS, BEGINNING	8,667,744	9,079,158
NET ASSETS, ENDING	$ 9,380,013	$ 8,667,744

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS, FIRST TEE - SAN DIEGO
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	DEVELOPMENT	TOTAL
EXPENSES				
Auto	$ 14,064	$ -	$ -	$ 14,064
Bad debt	700	-	-	700
Facility and equipment maintenance	335,509	10,198	10,198	355,905
Food and beverage	-	-	35,720	35,720
Insurance	68,166	8,521	8,521	85,208
Marketing	-	-	4,468	4,468
Office and administrative	28,174	25,605	8,843	62,622
Outside services	86,207	62,019	65,702	213,928
Personnel	1,681,397	76,309	166,726	1,924,432
Production	184,435	-	90,212	274,647
Professional development	7,435	-	-	7,435
Professional services	-	19,000	-	19,000
Rent	10,019	-	-	10,019
Scholarships	172,903	-	-	172,903
Supplies	70,485	1,948	1,232	73,666
Training and education	10,162	-	-	10,162
Travel and meals	28,401	2,315	314	31,030
Utilities and telephone	86,269	10,784	10,784	107,836
Youth events	31,209	-	-	31,209
TOTAL EXPENSES BEFORE DEPRECIATION	2,815,535	216,699	402,720	3,434,954
Depreciation	237,878	29,735	29,735	297,348
TOTAL EXPENSES	3,053,413	246,434	432,455	3,732,302
Less: Direct benefits to donors at special events included in revenue	-	-	(91,300)	(91,300)
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	$ 3,053,413	$ 246,434	$ 341,155	$ 3,641,002

See accompanying notes

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS, FIRST TEE - SAN DIEGO
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	DEVELOPMENT	TOTAL
EXPENSES				
Auto	$ 12,127	$ -	$ -	$ 12,127
Facility and equipment maintenance	320,310	9,736	9,736	339,782
Food and beverage	-	-	22,768	22,768
Insurance	55,900	6,988	6,988	69,875
Marketing	-	-	3,468	3,468
Office and administrative	40,496	36,801	12,710	90,007
Outside services	63,061	45,367	48,062	156,490
Personnel	1,549,638	70,330	153,661	1,773,629
Production	191,898	-	71,421	263,319
Professional development	11,013	-	-	11,013
Professional services	-	18,500	-	18,500
Rent	10,800	-	-	10,800
Scholarships	147,969	-	-	147,969
Supplies	68,040	1,882	1,190	71,112
Training and education	4,065	-	-	4,065
Travel and meals	22,227	1,811	246	24,284
Utilities and telephone	85,266	10,658	10,658	106,583
Youth events	21,926	-	-	21,926
TOTAL EXPENSES BEFORE DEPRECIATION	2,604,736	202,073	340,908	3,147,716
Depreciation	256,057	32,007	32,007	320,071
TOTAL EXPENSES	2,860,792	234,080	372,915	3,467,787
Less: Direct benefits to donors at special events included in revenue	-	-	(96,050)	(96,050)
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	$ 2,860,792	$ 234,080	$ 276,865	$ 3,371,737

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS, FIRST TEE - SAN DIEGO
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
CASH FLOWS PROVIDED/(USED) BY OPERATING ACTIVITIES		
Change in net assets	$ 712,269	$ (411,414)
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES		
Operating lease amortization	1,605	2,652
Depreciation	297,348	320,071
Unrealized and realized gain/(loss) on investments	(403,367)	560,166
Donated investments	(43,983)	-
Loss on disposal of property	45	-
Change in operating assets and liabilities:		
Receivables	(95,147)	(70,314)
Inventory	3,149	(2,684)
Prepaid expenses	(5,403)	52,207
Pledges receivable - long-term	(600,000)	-
Accounts payable and accrued expenses	16,138	(5,989)
Unearned revenue	247	(47,507)
	(829,368)	808,602
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	(117,099)	397,188
CASH FLOWS USED BY INVESTING ACTIVITIES		
Proceeds on sales of investments	3,032,755	401,510
Acquisitions of investments	(3,208,728)	(477,337)
Acquisitions of property and equipment	(165,548)	(60,508)
NET CASH USED BY INVESTING ACTIVITIES	(341,522)	(136,335)
NET CHANGE IN CASH	(458,621)	260,853
CASH, BEGINNING OF YEAR	1,577,634	1,316,781
CASH, END OF YEAR	$ 1,119,013	$ 1,577,634

See accompanying notes

NOTE 1 THE ORGANIZATION

Pro Kids Golf Academy, Inc. dba Pro Kids, First Tee - San Diego (the "Organization") is a non-profit corporation and a leader in youth development programming. The Organization operates year-round with programming 6 days a week for youth beginning at age 7 through high school. The Organization's signature golf and life skills program couples on-course coaching with a curriculum that seamlessly integrates instruction in life skills (i.e. proper introductions, handling frustration, resiliency, etc.) and core values (i.e. honesty, respect, sportsmanship, etc.). In addition to this golf and life skills instruction delivered by PGA members and apprentices, the Organization's Learning Center educators provide critical academic support and personal development opportunities that support and reinforce the activities and efforts of City Heights and Oceanside schools. Both on and off the course, the Organization exposes kids to positive opportunities after high school and equips them to become leaders in the community. A cornerstone of the Organization's program is the Pro Kids scholarship; since 1999, the Organization has awarded over $3 million to more than 300 scholars as of December 31, 2023, most of whom are the first in their families to pursue higher education. Boys and girls program participants are offered mentorship by volunteer leaders from San Diego's business community.

The Organization formally began offering academic support to kids with the construction of its first, state of the art, Learning Center in 2001. Building upon this longstanding commitment to advance education, the Pro Kids Academy was launched in the fall of 2015 to help underserved kids close the experience gap and develop the necessary core competencies to navigate the complex journey to college and ultimately career success. This is achieved by integrating existing golf and life skills programming with relevant curriculum in the areas of science, technology, engineering, and mathematics.

The Organization partnered with Feeding San Diego in the winter of 2018 as an Adult Care Food Program and Summer Food Service Program distribution site and has since provided over 125,000 free meals to youth facing hunger throughout San Diego County. In 2020, the Organization partnered with subject matter experts to offer additional programing in financial literacy and science related to golf and life skills.

The Organization was incorporated as a 501(c)(3), not for profit organization in 1994. A small group of influential sports and business leaders partnered with the City of San Diego to provide underserved youth positive recreational activities and with an aim to increase minority participation in junior golf programs. Currently, the Organization partners with city and county schools in San Diego and Oceanside, providing physical education classes, serving as a resource for local high school golf teams, offering PGA Junior League golf competition, and acting as a centralized equipment donation program for the San Diego County region. The Organization operates and maintains the Colina Park public golf course and program facility in San Diego and a program facility in Oceanside.

The Organization consists of the following activities and funding sources:

1) General activities funded by general unrestricted donations.
2) Special activities funded by restricted donations and grants.
3) Sale of merchandise and green fees.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The accompanying financial statements are prepared using the accrual method of accounting in conformity with generally accepted accounting principles (GAAP) in the United States.

Estimates - The preparation of financial statements in conformity with GAAP requires the Organization to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Financial statement presentation - The Organization follows the Financial Accounting Standards Board's (FASB) Financial Statements of Not-for-Profit Organizations for presentation of its financial statements which require that net assets, support, revenue and gains, expenses and losses be classified as with donor restrictions and without donor restrictions.

Net assets without donor restrictions - Consists of assets which are fully available, at the discretion of management and the Board of Directors, for the Organization to utilize in any of its programs or supporting services. Net assets without donor restrictions also include amounts designated for certain purposes by the Board of Directors.

Net assets with donor restrictions - These net assets consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds. These net assets also include amounts that are restricted by donors that neither expire by the passage of time nor can be fulfilled or removed by actions of the Organization.

Cash and cash equivalents - The Organization considers financial instruments with a fixed maturity date of less than three months to be cash equivalents. The Organization maintains three checking accounts at a national bank and six cash accounts at a national investment firm. At various times, cash balances may exceed federally insured deposit limits (FDIC). As of December 31, 2023 and 2022, the Organization exceeded this limit by approximately $845,309 and $788,070, respectively. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

Receivables - Receivables include donor promises to give and reimbursement grants. It is the Organization's policy to charge off receivables when management determines the receivable will not be collected. As of December 31, 2023 and 2022, all receivables are considered collectible.

Pledges receivable - The pledges receivable consist of donor promises to give and reimbursement grants. It is the Organization's policy to charge off uncollectible pledges receivable when management determines the pledge will not be collected. As of December 31, 2023 and 2022, all pledges are considered collectible.

Inventory - The Organization values its inventory at the lower of cost or net realizable value and uses the last-in first-out method. Inventory consists of merchandise held in the Pro Shop at the Colina Park facility.

Property and equipment - Property, building and leasehold improvements are stated at cost. All assets that are expected to be utilized for more than a year are capitalized. Major renewals and improvements are capitalized and charged to expense through depreciation expense. Repairs and maintenance are charged to expense as incurred. Depreciation is provided on a straight line basis over the estimated useful lives of the depreciable assets of 3 to 39 years. Golf course land improvements are carried at cost and are not subject to depreciation.

Impairment of property and equipment - The Organization reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amounts of an asset to the future net undiscounted cash flows expected to be generated by the asset. If the asset is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of the asset exceeds the fair value of such property. There were no impairment losses recognized for the years ended December 31, 2023 and 2022.

Leases - The Organization follows ASU 2016-02, Leases (Topic 842) and all related amendments. The standard established a right-of-use model (ROU) that requires a lessee to recognize a ROU asset and lease liability on the statement of financial position for all leases with a term longer than 12 months, and disclose key information about the leasing arrangements. Options to renew a lease are only included in the lease term to the extent those options are reasonably certain to be exercised. Leases will be classified as either finance or operating. Operating lease liabilities and their corresponding ROU assets are initially recorded based on the present value of lease payments over the term of the lease. The rate implicit in lease contracts is typically not readily determinable and, as a result, the Organization utilizes the treasury yield rate to discount lease payments. Finance leases are generally those leases that allow the Organization to substantially utilize or pay for the entire asset of its estimated life. The Organization had no finance leases at December 31, 2023 and 2022.

Investments - Investments are carried at fair market value. Income on investments are recognized as revenue in the period it is earned, and realized and unrealized gains and losses are recognized as changes in net assets in the accounting period in which they occur.

Unearned revenue - Rounds of golf can be purchased in advance at the Colina Park Pro Shop. Revenue is not recognized until the player redeems their purchase by playing the rounds of golf. The balance in unearned revenue represents the outstanding rounds of golf that have been purchased but not yet redeemed.

Fair value measurements - The Organization follows accounting standards consistent with the FASB codification which defines fair value, establishes a framework for measuring fair value and enhances disclosures about fair value measurements for all financial assets and liabilities.

Revenue recognition - The financial statements of the Organization are presented on the accrual method of accounting. Under this method of accounting, revenues are recognized when earned or a donor makes a promise to give that is, in substance, unconditional. Revenue from cost reimbursement of grants is generally recorded when the costs are billed to the granting agency.

The Organization follows FASB Accounting Standards Codification (“ASC”) Topic 606 (“ASC 606”) Revenue from Contracts with Customers, which provides guidance for revenue recognition. This ASC’s

core principle requires an organization to recognize revenue when it transfers promised goods or services to customers in an amount that reflects consideration to which the organization expects to be entitled in exchange for those goods and services. The standard also clarifies the principal versus agent considerations. Providing the evaluation must focus on whether the entity has control of the goods or services before they are transferred to the customer.

Donor-imposed restrictions - All contributions are considered to be without donor restrictions unless specifically restricted by donor. Amounts received designated for future periods or restricted by the donor for specific purpose are reported as with donor restrictions, increasing that net asset class. Gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. However, if a restriction is fulfilled in the same fiscal period in which the contribution is received, the support is reported as without donor restrictions.

Investment income that is limited to specific uses by donor restrictions is reported as increases in net assets with donor restrictions until the restriction is fulfilled.

In-kind goods and services - The Organization follows ASU No. 2020-07, "*Presentation and Disclosures by Not-for Profit Entities for Contributed Nonfinancial Assets (Topic 958).*" ASU 2020-07 improves transparency in the reporting of contributed nonfinancial assets, also known as gifts in-kind, for not-for-profit entities. The ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets, along with expanded disclosure requirements. The Organization records donated goods with a fair value of $2,000 or more. In addition, the Organization recognizes the value of donated services by recording the donations at fair value. The fair value of donated goods has been measured on a nonrecurring basis using quoted prices for similar financial statement elements in inactive markets (level 2 inputs). All donated services recognized create a non-financial asset or required specialized skills that would have been purchased if not donated. In-kind donations for the years ended December 31, 2023 and 2022, were approximately $29,100 and $19,300, respectively. In 2023, two assets totaling $6,017 were capitalized and the remaining $23,100 was recorded as an expense. All in-kind donations in 2022 were recorded as revenue and expense.

Functional allocation of expenses - The Organization allocates its expenses on a functional basis among its program and support services. Directly identifiable expenses are charged to program and supporting services. There are certain categories of expenses that are attributable to more than one program or supporting function and require allocation on a reasonable basis. Personnel and professional services expenses are allocated on the basis of estimated time spent. Utilities and telephone expenses are allocated on the basis of square footage. Facility and maintenance, travel and meals, insurance, office and administrative, professional development and depreciation expenses are allocated on the basis of estimated usage.

Income taxes - The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law, and contributions to it are tax deductible within the limitations prescribed by the Code.

The Organization follows accounting standards which provide the accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax position and believes that all of the positions taken in its exempt organization tax

returns are more likely than not to be sustained upon examination. As of December 31, 2023 and 2022, the Organization had no accrued interest or penalties related to uncertain tax positions.

Reclassification - The Organization made certain reclassifications to the presentation of revenues on the statement of activities and changes in net assets for the previous year ended December 31, 2022. There was no effect on the change in net assets as a result of the above reclassification.

Recent accounting pronouncements

In July 2016, FASB issued ASU 2016-13 Financial Instruments – Credit Losses (Topic 326). The new standard is effective for fiscal years beginning after December 15, 2022. The Organization adopted Topic 326 and all related amendments as of January 1, 2023. The standard replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology.

The Organization adopted ASC 326 using a modified retrospective transition approach. Under this approach, an entity records an adjustment to net assets for the cumulative effect of adopting the standard. The adjustment is made to opening net assets as of the start of the reporting period in which the ASU becomes effective. The Organization has performed a review of the new guidance as compared to its current accounting policies to determine the impact of this standard on their financial assets presentation. Upon completion of its review, the Organization has made a determination that there is no material impact to their financial assets presentation upon adoption of the new standard.

NOTE 3 RECEIVABLES

For the year ended December 31, 2023 and 2022, receivables consisted of donations receivable of approximately $822,400 and $127,300. These are stated at outstanding balances, less any allowance for doubtful accounts. As of December 31, 2023 and 2022, $222,399 and $127,252 are expected to be collected within one year of the date of the statements of financial position. As of December 31, 2023, the remaining $600,000 is from a pledge expected to be collected in installments of $200,000 through 2027.

Pledges receivable consist of the following at December 31, 2023 and 2022:

	2023	2022
Current:		
Due in less than one year	$ 222,399	$ 127,252
Noncurrent:		
Due in one to three years	600,000	-
Total pledges receivable	$ 822,399	$ 127,252

NOTE 4 PROPERTY AND EQUIPMENT

Major categories of property and equipment are summarized as follows:

	2023	2022
Colina Park:		
Leasehold improvements	$ 4,298,920	$ 4,268,156
Golf course equipment	506,518	506,518
Program furniture, fixtures and equipment	263,699	316,150
Vehicles	102,630	102,630
	5,171,767	5,193,454
Oceanside:		
Leasehold improvements	2,781,042	2,774,902
Program furniture, fixtures and equipment	90,291	94,053
Vehicles	121,476	65,215
	2,992,810	2,934,170
	8,164,577	8,127,624
Less accumulated depreciation	(3,910,786)	(3,741,988)
	$ 4,253,791	$ 4,385,636

Depreciation expense was $297,348 and $320,071 for the years ended December 31, 2023 and 2022, respectively.

NOTE 5 FAIR VALUE MEASUREMENT

The Organization follows the method of fair value measurements to value its financial assets and liabilities. Fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs used to measure fair value into three broad levels has been established, which are described below.

Level 1: Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to level 1 inputs.

Level 2: Observable inputs other than level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in inactive markets; or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

Level 3: Unobservable inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to level 3 inputs.

The investments in exchange traded funds are valued at market prices in active markets and have readily determinable fair values. These assets are classified as level 1.

The investments in corporate bond funds are valued at market prices in inactive markets. These are classified as level 2.

Financial assets carried at fair value and measured on a recurring basis at December 31, 2023 are classified below in one of the three levels described above:

	Level 1	Level 2	Level 3	Total
Assets				
Exchange traded funds	$ 2,312,686	$ -	$ -	$ 2,312,686
Corporate bonds	-	1,028,868	-	1,028,868
	$ 2,312,686	$ 1,028,868	$ -	$ 3,341,554

Financial assets carried at fair value and measured on a recurring basis at December 31, 2022 are classified below in one of the three levels described above:

	Level 1	Level 2	Level 3	Total
Assets				
Exchange traded funds	$ 2,379,238	$ -	$ -	$ 2,379,238
Corporate bonds	-	338,992	-	338,992
	$ 2,379,238	$ 338,992	$ -	$ 2,718,230

NOTE 6 INVESTMENTS

Investments are held at fair market value and consist of the following at December 31, 2023:

	Cost	Fair value
Exchange traded funds	$ 2,312,686	$ 2,312,686
Corporate bonds	1,026,021	1,028,868
	$ 3,338,707	$ 3,341,554

Investments are held at fair market value and consist of the following at December 31, 2022:

	Cost	Fair value
Exchange traded funds	$ 2,558,815	$ 2,379,238
Corporate bonds	385,868	338,992
	$ 2,944,683	$ 2,718,230

The following schedule summarizes the Organization's return on investment and its classification in the statement of activities and changes in net assets for the year ended December 31, 2023:

	Without donor restrictions	With donor restrictions	Total
Dividends and interest	$ 89,748	$ 15,216	$ 104,964
Investment gain/(loss)	405,005	(1,638)	403,367
Investment fees	(23,621)	-	(23,621)
	$ 471,132	$ 13,578	$ 484,710

The following schedule summarizes the Organization's return on investment and its classification in the statement of activities and changes in net assets for the year ended December 31, 2022:

	Without donor restrictions	With donor restrictions	Total
Dividends and interest	$ 54,902	$ 10,788	$ 65,690
Investment gain/(loss)	(561,771)	(34,281)	(596,052)
Investment fees	(22,055)	-	(22,055)
	$ (528,924)	$ (23,493)	$ (552,417)

NOTE 7 LINE OF CREDIT

The Organization has an unsecured line of credit with a commercial bank for $300,000. The interest rate on the line is the lender's prime rate plus 2.25%, but no less than 7.75%. The lender's prime rate was 5.50% at December 31, 2023 and 2022. As of December 31, 2023 and 2022, no amounts had been drawn on the line. The line of credit is set to expire on September 1, 2025.

There was no interest expense related to the line for the years ended December 31, 2023 and 2022.

NOTE 8 LEASES

The Organization leases its headquarters office, land and golf course in San Diego under an operating lease with the City of San Diego. During the year ended December 31, 2022, the Organization amended their twenty-five year lease with the City of San Diego. The annual rent base is $3,167 per year and is subject to increases based on the Consumer Price Index. In July 2010, the Organization entered into a thirty-year lease agreement with the City of Oceanside for its Oceanside facility. The annual rent base is $3,000 with $1,000 increases every 10 years. The operating lease costs were $8,414 and $8,148 for the years ended December 31, 2023 and 2022, respectively.

In May 2022, the Organization entered into a five year software service agreement. The monthly payment is $166. The operating costs are recorded in outside services on the statement of functional expenses.

The Organization has a lease agreement for office equipment. The monthly payment is based on the number of pages printed with a minimum of $1,067 per month. Additional charges may be incurred

based on usage. In March 2023, the Organization renewed their lease agreement under a five year term. The operating costs are recorded in office and administrative on the statement of functional expenses.

The weighted average remaining lease term is 154 months.

As the leases do not provide an implicit rate, the Organization uses a risk-free discount rate. The Organization elected to use the 10 year Treasury bill rate as of the transition date as the risk-free discount rate. The weighted average discount rate is 1.63% as of December 31, 2023 and 2022.

The following summarizes the cash flow information related to operating leases for the years ended December 31, 2023 and 2022:

	2023	2022
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows for operating leases	$ 22,926	$ 21,381
Right of use assets obtained in exchange for lease liabilities	$ -	$ 237,294

Future minimum lease payments related to the operating lease liability for the years ended December 31 are as follows:

2024	$ 23,071
2025	23,220
2026	23,375
2027	22,041
2028	13,173
Thereafter	120,561
Total undiscounted lease payments	225,441
Less: present value discount	(25,005)
Total lease liability	$ 200,436

NOTE 9 ENDOWMENT FUND

Phil and Margie Ward Scholarship Fund - The Organization has received donations for the purpose of creating an endowment fund to support college scholarships. The donations are perpetual in nature and only the investment earnings on the principal can be used for scholarship distributions. Earnings on the fund are transferred at the end of each fiscal year to the scholarship investment accounts to be used for scholarship distributions. The fund had a balance of $232,622 and $217,915 at December 31, 2023 and 2022, respectively. The amount to be held in perpetuity was $215,116 as of December 31, 2023 and 2022.

Fiedler Fund - The Organization received donations for the purpose of supporting students in the college preparatory process. The donations are perpetual in nature and only the investment earnings on the principal can be used for supporting students in the college preparatory process. The Organization can use funds from the corpus with written authorization from Mrs. Fiedler or her designee. The fund had a

balance of $142,053 and $0 as of December 31, 2023 and 2022. The amount to be held in perpetuity was $139,000 and $0 as of December 31, 2023 and 2022.

O'Brien Fund - In 2020, the Organization received an unrestricted donation through the estate of Owen and Marilyn O'Brien, who were long-term supporters of the Organization. To honor this contribution, the Organization's Board of Directors established a quasi-endowment fund, the O'Brien Fund, in 2021. The O'Brien fund and its earnings are unrestricted. The fund had a balance of $2,527,282 and $2,178,747 at December 31, 2023 and 2022, respectively.

The Organization has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the presentation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original values of gifts donated to the endowment in perpetuity, (b) the original value of subsequent gifts to the endowment in perpetuity, and (c) accumulations to the endowment in perpetuity made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

The Organization's Board of Directors oversees the funds' investment, appropriation for expenditures, and granting of college scholarships. The funds are to be invested with a focus on security of principal and high current returns, which may include interest bearing investments.

The Organization has the following endowment related activities and changes in endowment net assets for the year ending December 31, 2023:

	Without donor restrictions	With donor restrictions	Total
Endowment net assets			
Beginning of year	$ 2,178,747	$ 217,915	$ 2,396,662
Additions	-	143,183	143,183
Dividends and interest	57,621	15,215	72,836
Investment gain/(loss)	308,129	(1,638)	306,491
Investment fees	(17,215)	-	(17,215)
Endowment net assets, end of year	$ 2,527,282	$ 374,675	$ 2,901,957

The Organization has the following endowment related activities and changes in endowment net assets for the year ending December 31, 2022:

	Without donor restrictions	With donor restrictions	Total
Endowment net assets			
Beginning of year	$ 2,512,686	$ 216,408	$ 2,729,094
Additions	62,500	25,000	87,500
Dividends and interest	40,252	10,788	51,040
Investment loss	(419,435)	(34,281)	(453,716)
Investment fees	(17,256)	-	(17,256)
Endowment net assets, end of year	$ 2,178,747	$ 217,915	$ 2,396,662

The Organization received donations that are held in perpetuity, $20,000, $19,000, $60,000 and $40,000 in the years ended December 31, 2023, 2022, 2021 and 2020, respectively, with the purpose to establish the Gary W. Fiedler Memorial Fund. The endowment fund was established in January 2023, and as such the amounts are reflected in the with donor restrictions column as of December 31, 2023.

NOTE 10 NET ASSETS

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

	2023	2022
Capital expenditures	$ 2,000	$ -
Purpose restriction accomplished:		
Higher education support	200,000	-
Scholarships	144,314	110,000
General programs	110,000	19,576
College prep	1,199	-
	455,513	129,576
	$ 457,513	$ 129,576

Net assets consist of the following at December 31:

	2023	2022
With donor restrictions:		
Subject to expenditure for specific purpose:		
Higher education support	$ 800,000	$ -
Capital improvements	95,000	77,000
Scholarships	69,979	56,268
General programs	60,000	20,000
Legal support	7,372	7,372
College prep	3,053	1,199
	1,035,404	161,839
Investments in perpetuity	354,116	334,116
	1,389,520	495,955
Without donor restrictions:		
Board designated - operations and general reserves	779,693	533,416
Board designated - unrestricted endowment	2,527,282	2,178,748
Unrestricted and undesignated	4,683,518	5,459,625
	7,990,493	8,171,789
	$ 9,380,013	$ 8,667,744

NOTE 11 GRANTS

The Organization receives grants for financial assistance from various government agencies and foundations. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed expenditures resulting from such audits could become a liability of the Organization. In the opinion of the Organization's management, no material reimbursement of funds will be required as a result of expenditures allowed.

NOTE 12 SPECIAL EVENTS

Special event revenues and expenses consist of the following for the years ended December 31, 2023 and 2022:

	2023	2022
Revenue:		
Sponsorships	$ 652,000	$ 659,750
Donations	515,780	659,910
Auction proceeds	24,025	90,040
Ticket sales	7,000	49,950
Other	-	13,518
	1,198,805	1,473,168
Expenses:		
Other expenses	299,253	287,300
Direct benefit to donors	91,300	96,050
	390,553	383,350
Net special events revenue	$ 808,252	$ 1,089,818

NOTE 13 RETIREMENT PLAN

The Organization maintains a SIMPLE IRA plan for its employees. The Organization provides matching contributions to the plan up to a maximum of 3% of the salaries of participating employees. The total matching contribution for the years ended December 31, 2023 and 2022 was $18,948 and $21,486, respectively. All contributions to the plan are 100% vested.

NOTE 14 LIQUIDITY

The Organization strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures. Financial assets in excess of daily cash requirements are invested in short-term investments.

The following table reflects the Organization's financial assets as of December 31, 2023 and 2022 reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of contractual restrictions or internal board designation. Amounts not available include alternative investments with redemption limitations as more fully described in notes 9 and 10. In the event that need arises to utilize the board-designated reserves for liquidity purposes, the reserves could be drawn upon through board resolution.

The table below presents financial assets available for general expenditures at December 31:

	2023	2022
Financial assets at year-end:		
Cash	$ 1,119,013	$ 1,577,634
Receivables	222,399	127,252
Investments	3,341,554	2,718,230
	4,682,966	4,423,116
Less:		
Donor imposed restrictions making financial assets unavailable for general expenditure	789,520	495,955
Board designated - operations and general reserves	779,693	533,416
Board designated - unrestricted endowment	2,527,282	2,178,748
Financial assets not available to be used within one year	4,096,495	3,208,119
Financial assets available to meet general expenditure within one year	$ 586,471	$ 1,214,997

To fund current programs which are ongoing, major and central to its annual operations and general expenditures the Organization has several sources of income as follows:

- Investment earnings without donor restrictions
- Appropriated investment earnings from donor-restricted gifts and endowments
- Board-designated investments for operations and general reserves
- Contributions without donor restrictions
- Contributions with donor restrictions

General expenditures include administrative and general expenses, fundraising expenses, and grant commitments expected to be paid in the subsequent year. Annual operations are defined as activities occurring during the Organization's fiscal year.

The Organization receives significant contributions with donor restrictions to be used in accordance with the associated purpose restrictions. It also receives gifts to establish endowments that will exist in perpetuity, the income generated from such endowments is used to fund programs. Support without donor restrictions has historically represented approximately 90% of annual program funding needs, with the remainder funded by investment income without donor restrictions and appropriated earnings from gifts with donor restrictions.

The Organization manages its cash available to meet general expenditures following three guiding principles:

- Operating with a prudent range of financial soundness and stability,
- Maintaining adequate liquid assets, and
- Maintaining sufficient reserves to provide reasonable assurance that long term grant commitments and obligations under endowments with donor restrictions that support mission fulfillment will continue to be met, ensuring the sustainability of the Organization.

NOTE 16 SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through May 14, 2024, the date which the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statements.

San Diego Children's Discovery Museum

March 17, 2025

Dear San Marcos Community Foundation,

On behalf of the San Diego Children's Discovery Museum (SDCDM), I am pleased to support the $10,000 Access for All Admissions Initiative grant proposal being submitted to the San Marcos Community Foundation. This initiative supports children most impacted by early childhood educational disparities during the earliest years when it matters most. Your generous grant will positively impact economically disadvantaged children and their caregivers from the San Marcos community.

The SDCDM Access for All Admissions Initiative makes the Museum accessible to all families, regardless of their financial circumstances. Through subsidized admission rates for EBT/SNAP and CalFresh/WIC cardholders, the Access for All initiative ensures that every child has the opportunity to benefit from the enriching educational experiences offered here at the Museum. The discounted admission rate of $2/person opens doors to our purposeful play areas, exhibits, and cost-free, educator-led enrichment experiences, fostering cognitive, social, emotional, and foundational skills crucial for future success.

Like many communities, San Marcos faces challenges in addressing the needs of its socioeconomically disadvantaged residents, particularly children. By supporting this grant, the San Marcos Community Foundation can directly impact the lives of approximately 833 San Marcos children and their caregivers. These children will have access to a safe, educational, and fun environment where they can engage in purposeful play, social-emotional learning, and STREAM activities. Moreover, this initiative will help bridge the achievement gap that disproportionately affects under-resourced groups in the San Diego community.

I urge the San Marcos Community Foundation to support our Access for All Admissions Initiative. Together, we can make a tangible difference in the lives of young San Marcos children, providing them with early childhood opportunities needed to thrive and succeed.

Thank you for your time and consideration. We look forward to hearing from you.

Sincerely,

Christina Piranio
Chief Executive Officer
San Diego Children's Discovery Museum

Title

San Diego Children’s Discovery Museum- Access for All for San Marcos Residents

03/19/2025

id. 50013640

by **Renee Simpson** in **San Marcos Community Foundation**
on behalf of **San Diego Childrens Discovery Museum**

renees@sdcdm.org

Original Submission

03/19/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	San Diego Children’s Discovery Museum- Access for All for San Marcos Residents
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Access for All for San Marcos Residents
Project Start Date	7/1/2025
Project End Date	6/30/2026
Date by Which Funds Will Be Expended:	6/30/2026
Total Number of People Served by this Project	30000
Total Number of People Served by this Project in San Marcos Only	833
Grant Amount Requested	10000
	Organization Details

Organization Name	San Diego Children’s Discovery Museum
Organization Street Address	320 N Broadway
Organization City	Escondido
Organization State	CA
Organization Zip Code	92025
Organization Website	www.sdcdm.org
Organization's EIN	33-0912735 200 San Diego Children's Discovery Museum 27fb7c0e-352e-48fa-b48a-ba3f871a7568 320 North Broadway Escondido CA 92025 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-17T00:00:00 501(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) 2025-03-10T00:00:00 2001 01
	Contact Information
Contact First Name	Heather
Contact Last Name	Disher
Contact Title	Director of Advancement
Contact Phone	+17602337755
Contact Email	heatherd@sdcdm.org
	Project Details

Briefly describe your request for funds.	Through a $10,000 San Marcos Community Foundation grant, economically disadvantaged San Marcos children and their caregivers will benefit from the San Diego Children's Discovery Museum (SDCDM) Access for All Admissions Initiative, which subsidizes the cost of admission for EBT/SNAP, CalFresh/WIC cardholders. The discounted admission rate of $2/person unlocks access to The Museum's 13,500 square feet of purposeful play areas and exhibits, along with cost-free, educator-led enrichment experiences offered twice daily. SDCDM delivers enriching educational opportunities in STREAM (science, technology, reading, engineering, arts, and math), purposeful play, and social-emotional learning to young children. The majority (80%) of our audience is children ages 0-5. Based on our internal admissions database, which tracks zip codes and Access for All admissions, we estimate that 6% of our annual 30,000 Access for All visitors reside in San Marcos. One of the most pressing needs of our community is to prepare young children for future success. The first five years of a child's life are paramount for their overall development, and building cognitive, social, emotional, and foundational skills is crucial for future success. Time spent at the Museum develops crucial early skills that strengthen children's potential to excel in life.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Many of SDCDM's daily visitors reside in San Marcos, a city bordering our Escondido. A majority of children in this section of inland North County are socioeconomically disadvantaged and identify as Hispanic/Latino, a marginalized group. These factors, among others, heighten the risk of adverse outcomes and contribute to the widening achievement gap that starts early in the educational journey of children. With this grant, we can enrich the lives of approximately 833 San Marcos children and their caregivers. With your support, we can: -Provide San Marcos families facing unique life challenges an educational, safe, and fun environment where children can engage in purposeful play, social-emotional learning, and STREAM activities. -Prepare San Marcos children for future success and inspire a lifelong love of learning by offering hands-on exhibits and programs. -Create a safe space for San Marcos families to come together and find a place of belonging, regardless of financial barriers. Recent SDCDM surveys demonstrate that families highly value our fun, safe, and inclusive environment, which fosters cooperative play and contributes to early skills and brain development. Many visitors mention that they could not afford to visit SDCDM without the Access for All initiative.

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 have partnered with Palomar College, CSU San Marcos Social Cognitive Development Lab, CSU San Marcos students, San Marcos Unified School, and MACC-Gosnell Head Start Center.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	$1,000 grant in May 2024 allowed SDCDM to provide 95 San Marcos residents Access for All Admissions. $2,000 grant in March 2023 helped bring the Mobile Children's Museum to 250 San Marcos children.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	In 1999, a group of parents in Escondido joined forces to develop a community learning space that would ignite creativity, fuel imagination, and encourage little ones to explore the wonders of the world. Thus, in 2000, the Escondido Children's Museum was born, becoming the only hands-on, children's museum in North San Diego County, delivering enriching early educational opportunities where local children and caregivers could grow and flourish together. San Diego Children's Discovery Museum is the evolution of that initial spark. Over the years, we have outgrown two facilities to accommodate our growth, with our annual attendance surpassing 116,000 visitors. Situated in the heart of Escondido, our Museum includes 13,500 square feet of indoor and outdoor space. Visitors feel an immediate sense of joy and wonder as they step inside. Here, we foster kind hearts and curious minds through hands-on learning experiences and enriching educational programs. Our mission is to spark a love for learning so all children can discover their wildest dreams. Our vision for the future is to be the leaders in inventive early childhood learning. Our Values We believe in learning through hands-on play.

We believe in nurturing kind hearts and curious minds.

We believe in educational opportunities that are inclusive and open to all.

The Museum offers purposeful play educational experiences for children aged 0-10, focusing on social-emotional learning (SEL) and STREAM (science, technology, reading, engineering, arts, and math). We provide children with essential early learning experiences supporting their cognitive, social, and emotional development during their formative early years. We aim to support children the most impacted by early childhood educational disparities.

The Museum provides a comprehensive range of services and programs including cost-free daily educator-led experiences, a Mobile Children's Museum, special STREAM events, sensory-friendly hours, after-school/summer camps, STEM activity kits, and more! Through our Access for All Initiative, we remove cost barriers to ensure access for all.

SDCDM recognizes the vital role of children's museums in early learning and the importance of the early years, specifically from birth to age five, in shaping a child's cognitive, social-emotional, and sensory skills. This period is crucial for laying the groundwork for future success as essential early skills and abilities are ingrained in children’s brain architecture during this time. Because of this, SDCDM is a vital resource for local families and schools. We provide children and their caregivers with high-quality and impactful early childhood educational experiences that nurture the very skills needed for a bright future. Within the community, we stand out as a unique and innovative offering in early childhood education as we are the only hands-on immersive children's museum in San Diego County dedicated to STEM and social-emotional learning for the youngest’s children.

SDCDM consistently and effectively meets our goals and positively impacts the San Diego community. Some recent fiscal year highlights include:

-Served 116,133 families and children.

-Provided subsidized access to over 26,000 families in need.

-Hosted 101,434 onsite visitors, including 2,382 students on field trips.

-Engaged students from 9 grade levels in partnerships with 11 school districts.

-Introduced 7 new and refreshed exhibits and hosted 43 special events.

-Reached over 2 million people digitally

-300 volunteers provided 2,000+ hours of volunteer service

-Reached 12,317 children through Mobile programming.

What the Community is Saying:

“I have been an active member along with my family for about four years now. It has become a home away from home. The people that work at the museum are very professional, kind and enjoy the children they work with. The museum provides a place where my children can play freely and discover things they didn't know about before. The museum is a safe, clean environment that children and parents can learn together. My kids can meet and play with new friends each time we visit. There is no place like this museum in San Diego, let alone Escondido, CA. I am so grateful for the children's museum it is a very valuable and important part of my community.” -Monica Ponce Member of SDCDM

Strategic Goals for SDCDM

1. Strengthen Financial Capacity and Resilience

We will enhance our financial sustainability by diversifying revenue sources, increasing earned income, and building strategic partnerships with regional business leaders. Strengthening our financial foundation will enable us to update the Museum with contemporary, research-based STEM exhibits and purposeful play experiences that align with our mission.

Key Objectives:

Achieve year-over-year increases in earned revenue.

Expand the number of earned revenue streams.

Cultivate new partnerships with business leaders to support Museum initiatives.

2. Advance STEM Education and Engagement

We aim to foster a greater interest in STEM among young children by providing hands-on, engaging experiences that support problem-solving skills and expose them to potential STEM careers. Early exposure to STEM concepts enhances academic development, nurtures reasoning abilities, and fosters lifelong curiosity and critical thinking.

Key Objectives:

Increase year-over-year attendance by families at the Museum.

Develop and implement research-based STEM exhibits and programs that align with best practices in early childhood education.

Strengthen community outreach to ensure equitable access to STEM learning opportunities.

By focusing on these goals, SDCDM will continue to serve as a valuable educational resource for families while ensuring long-term financial resilience and sustainability.

Thank you, San Marcos Community Foundation, for your previous support

	and consideration in continuing to impact San Marcos children in collaboration with SDCDM!

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

SMCF_Attachmentspdf.pdf

Please upload the annual operating budget for your organization.

SDCDM_Budget_FY25_copy.pdf

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

SDCDM_FY24_Financial_Statements.pdf

Please attach the first two pages of your Federal 990.

SDCDM_FY2023_Form_990_Public_Disclosure_1-2_.pdf

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

Christina_Letter_to_San_Marcos.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	360000
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?	The project has raised $82,000 to date and has a funding gap of $278,000. At this time, we can continue to cover to subsidized cost of admissions for low-income San Marcos community members.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
833 Museum Admissions for San Marcos Community Members	*$ 10,000.00*	*$12.00/each*
29,167 Museum Admissions for other San Diego Area Residents	$ 350,000.00	$12.00/each
Total budget for this PROJECT:		

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Price Family Foundation	$ 10,000.00	C
Additional Funding Source 2	Anonymous Donor	$ 10,000.00	P
Additional Funding Source 3	The Fox Foundation	$ 2,000.00	C
Additional Funding Source 4	The JEM Project	$ 25,000.00	C
Additional Funding Source 5	The French Fund	$ 15,000.00	C
Additional Funding Source 6	US Bank	$ 20,000.00	C
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Annual Budget

Fiscal Year Ending June 30, 2025

Income		
Contributed Revenue	$	**1,451,621**
Earned Revenue		
Admissions		542,350
Memberships		209,700
Camps		69,900
Mobile Museum		107,400
School Enrichment		120,000
Other Program Revenue		56,545
Private Event Rental		69,765
Gift Shop - Net		12,720
Total Earned Revenue	$	**1,188,380**
Interest Income		8,650
Special Event		50,000
In-Kind Contributions		64,750
Total Income	$	**2,763,401**
Personnel (Salaries, Wages, and Benefits)		2,000,527
Education Programming		86,189
Mobile and Museum Operations		236,565
General Administration		226,185
Marketing		105,685
Development and Special Event		43,500
In-Kind Expenses		64,750
Total Operating Expenses	$	**2,763,401**

Note: An additional $395,000 is projected for Capital and Exhibit Improvements and not reflected in the Annual Budget. Projects include renovations of our restrooms and staff kitchen plus new water, sensory, and mobile exhibits.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

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

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

C Name of organization
SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 320 N. BROADWAY

Room/suite

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

F Name and address of principal officer: STEPHEN C. HERMES
SAME AS C ABOVE

D Employer identification number 33-0912735

E Telephone number (760)233-7755

G Gross receipts $ 2,260,832.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.SDCDM.ORG

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

L Year of formation: 2000 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: SAN DIEGO CHILDREN'S DISCOVERY MUSEUM SPARKS A LOVE OF LEARNING SO ALL CHILDREN CAN DISCOVER THEIR

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	14
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	14
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	38
6	Total number of volunteers (estimate if necessary)	6	30
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,627,102.	1,631,378.
9	Program service revenue (Part VIII, line 2g)	327,487.	581,484.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	304.	5,270.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	14,521.	29,488.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,969,414.	2,247,620.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,049,487.	1,349,738.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 307,119.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	550,843.	786,679.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,600,330.	2,136,417.
19	Revenue less expenses. Subtract line 18 from line 12	369,084.	111,203.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,518,653.	2,737,987.
21	Total liabilities (Part X, line 26)	347,101.	455,232.
22	Net assets or fund balances. Subtract line 21 from line 20	2,171,552.	2,282,755.

Part II Signature Block

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

Sign Here

Signature of officer — Date

STEPHEN C. HERMES, TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
TRITIA FOSTER			☐	P02164134

Firm's name DAVIS FARR LLP — Firm's EIN 47-3535842

Firm's address 18201 VON KARMAN AVE, SUITE 1100
IRVINE, CA 92612 — Phone no. 949-474-2020

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
SAN DIEGO CHILDREN'S DISCOVERY MUSEUM SPARKS A LOVE OF LEARNING SO ALL CHILDREN CAN DISCOVER THEIR WILDEST DREAMS. OUR VISION FOR THE FUTURE IS TO BE THE LEADERS IN INVENTIVE EARLY CHILDHOOD LEARNING. OUR VALUES: WE ASPIRE TO SERVE ALL CORNERS OF SAN DIEGO AND ADJACENT

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

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

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

4a (Code:) (Expenses $ 1,564,870. including grants of $) (Revenue $ 587,954.)
FOR OVER TWO DECADES, SDCDM HAS SHARED OUR MUSEUM SPACE WITH ALL CHILDREN AND FAMILIES, MANY OF WHOM WOULD HAVE LITTLE TO NO ACCESS TO SUPPLEMENTAL EDUCATIONAL ENRICHMENT EXPERIENCES WITHOUT US. THE MUSEUM'S 13,000 SQUARE FEET OF INDOOR AND OUTDOOR VITAL GUIDED PLAY AREAS, HANDS-ON LEARNING ACTIVITIES, AND TWICE- DAILY EDUCATIONAL PROGRAMS CREATE AN IDEAL LEARNING ENVIRONMENT FOR DEVELOPING AND REINFORCING CHILDREN'S EARLY FOUNDATIONAL FLUENCIES AND STEM LEARNING.

OUR MOBILE MUSEUM ADDRESSES DISPARITIES OF EQUITABLE LEARNING OPPORTUNITIES BY BRINGING SUPPLEMENTAL ENRICHMENT OPPORTUNITIES TO YOUNG CHILDREN WHERE THEY ARE. THE PROGRAM BUILDS OVER 50 FOUNDATIONAL FLUENCIES AND HELPS DEVELOP CHILDREN'S COGNITIVE SKILLS, SOCIAL

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

4c (Code:) (Expenses $ including grants of $) (Revenue $)

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

4e Total program service expenses 1,564,870.

Form 990 (2022)

SEE SCHEDULE O FOR CONTINUATION(S)

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Financial Statements

Years ended June 30, 2024 and 2023

(With Independent Auditor's Report Thereon)

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Financial Statements

Years ended June 30, 2024 and 2023

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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
San Diego Children's Discovery Museum
Escondido, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the San Diego Children's Discovery Museum (the "Museum"), a nonprofit organization, which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the San Diego Children's Discovery Museum as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the San Diego Children's Discovery Museum and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the San Diego Children's Discovery Museum's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

DavisFarr LLP

Irvine, California
January 13, 2025

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Financial Position

June 30, 2024 and 2023

	2024	2023
Assets		
Cash and cash equivalents (note 3)	$ 508,541	$ 514,300
Investments (note 3)	-	101,635
Accounts receivable	62,259	98,865
Contributions receivable (note 4)	120,478	147,432
Inventory	462	1,547
Prepaid expenses	22,971	13,976
Land, building and equipment, net (note 5)	2,031,761	1,860,232
Total Assets	$ 2,746,472	$ 2,737,987
Liabilities and Net Assets		
Accounts payable	$ 28,174	$ 75,352
Accrued vacation payable	32,685	26,265
Accrued expenses - other	32,517	46,567
Deferred revenue	118,996	107,048
Advances payable (note 7)	100,000	200,000
Total Liabilities	312,372	455,232
Net assets:		
Without donor restrictions	2,022,484	1,905,020
With donor restrictions (note 9)	411,616	377,735
Total Net Assets	2,434,100	2,282,755
Total Liabilities and Net Assets	$ 2,746,472	$ 2,737,987

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Activities

Year ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue:			
Contributions	$ 752,381	$ 407,299	$ 1,159,680
Earned revenue	773,793	-	773,793
Memberships	198,966	-	198,966
In-kind contributions (note 10)	167,810	-	167,810
Gain on sale of fixed asset	17,000	-	17,000
Interest income	15,531	-	15,531
Total contributions and earned revenue	1,925,481	407,299	2,332,780
Sales	13,193	-	13,193
Less Cost of good sold	(5,748)	-	(5,748)
Net sales revenue	7,445	-	7,445
Net assets released from restrictions	373,418	(373,418)	-
Total support and revenues	2,306,344	33,881	2,340,225
Expenses:			
Program services	1,610,383	-	1,610,383
Supporting services:			
General and administrative	260,302	-	260,302
Fundraising	318,195	-	318,195
Total supporting services expenses	578,497	-	578,497
Total expenses	2,188,880	-	2,188,880
Change in Net Assets	117,464	33,881	151,345
Net Assets at beginning of year	1,905,020	377,735	2,282,755
Net Assets at end of year	$ 2,022,484	$ 411,616	$ 2,434,100

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Activities

Year ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue:			
Contributions	$ 987,193	$ 472,242	$ 1,459,435
Earned revenue	604,502	-	604,502
Memberships	165,302	-	165,302
In-kind contributions (note 10)	80,163	-	80,163
Interest income	5,270	-	5,270
Total contributions and earned revenue	1,842,430	472,242	2,314,672
Sales	14,682	-	14,682
Less Cost of good sold	(8,212)	-	(8,212)
Net sales revenue	6,470	-	6,470
Net assets released from restrictions	470,535	(470,535)	-
Total support and revenues	2,319,435	1,707	2,321,142
Expenses:			
Program services	1,637,714	-	1,637,714
Supporting services:			
General and administrative	265,106	-	265,106
Fundraising	307,119	-	307,119
Total supporting services expenses	572,225	-	572,225
Total expenses	2,209,939	-	2,209,939
Change in Net Assets	109,496	1,707	111,203
Net Assets at beginning of year	1,795,524	376,028	2,171,552
Net Assets at end of year	$ 1,905,020	$ 377,735	$ 2,282,755

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Functional Expenses

Year ended June 30, 2024

		Supporting Services			
	Program	General and Administrative	Fundraising	Subtotal	Total
Salaries and wages	$ 981,911	$ 52,784	$ 231,130	$ 283,914	$ 1,265,825
Payroll taxes	75,251	16,197	16,344	32,541	107,792
Employee benefits	69,509	5,165	10,619	15,784	85,293
Subtotal	1,126,671	74,146	258,093	332,239	1,458,910
Contract services	4,700	71,510	50,305	121,815	126,515
Outreach and special programs	101,115	-	-	-	101,115
Occupancy	87,995	9,999	2,000	11,999	99,994
Depreciation	96,435	1,965	983	2,948	99,383
Advertising - In-kind	42,790	14,264	-	14,264	57,054
Advertising - Other	39,408	8,520	-	8,520	47,928
Computer service	40,121	888	178	1,066	41,187
Office	21,274	9,709	1,720	11,429	32,703
Bank and credit card charges	-	28,756	-	28,756	28,756
Insurance	-	25,197	-	25,197	25,197
Staff development	18,646	-	4,380	4,380	23,026
Other	14,376	5,863	121	5,984	20,360
Exhibits repair and maintenance	15,773	-	-	-	15,773
Interest - In-kind	-	6,140	-	6,140	6,140
Goods - In-kind	1,010	271	175	446	1,456
Meetings and meals	69	2,070	240	2,310	2,379
Transportation	-	1,004	-	1,004	1,004
Total expenses	$ 1,610,383	$ 260,302	$ 318,195	$ 578,497	$ 2,188,880

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Functional Expenses

Year ended June 30, 2023

		Supporting Services			
	Program	General and Administrative	Fundraising	Subtotal	Total
Salaries and wages	$ 939,300	$ 29,173	$ 194,903	$ 224,076	$ 1,163,376
Payroll taxes	72,134	6,334	22,987	29,321	101,455
Employee benefits	60,835	9,383	14,689	24,072	84,907
Subtotal	1,072,269	44,890	232,579	277,469	1,349,738
Contract services	2,519	130,360	49,450	179,810	182,329
Occupancy	128,815	14,288	2,585	16,873	145,688
Outreach and special programs	86,225	-	-	-	86,225
Exhibits repair and maintenance	76,687	-	-	-	76,687
Advertising - In-kind	72,844	-	-	-	72,844
Depreciation	69,605	851	213	1,064	70,669
Advertising - Other	44,338	411	6,323	6,734	51,072
Office	27,258	9,550	4,012	13,562	40,820
Computer service	17,787	4,490	4,178	8,668	26,455
Bank and credit card charges	-	25,499	-	25,499	25,499
Staff development	21,324	710	2,129	2,839	24,163
Insurance	-	20,870	-	20,870	20,870
Other	13,522	3,792	1,643	5,435	18,957
Interest - In-kind	-	7,319	-	7,319	7,319
Meetings and meals	1,427	2,076	2,953	5,029	6,456
Transportation	3,094	-	1,054	1,054	4,148
Total expenses	$ 1,637,714	$ 265,106	$ 307,119	$ 572,225	$ 2,209,939

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Cash Flows

Year ended June 30, 2024 and 2023

	2024	2023
Cash flows from operating activities:		
Change in net assets	$ 151,345	$ 111,203
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Depreciation	99,383	70,669
Unrealized interest income	-	(1,635)
In-kind Contributions	(104,616)	-
Forgiveness of Advances Payable	(100,000)	-
Loss on disposal of property and equipment	-	678
(Increase) decrease in accounts receivable	36,606	(76,207)
(Increase) decrease in contributions receivable	26,954	92,894
(Increase) decrease in inventory	1,085	1,659
(Increase) decrease in prepaid expenses	(8,995)	5,066
Increase (decrease) in accounts payable	(47,178)	43,744
Increase (decrease) in accrued vacation payable	6,420	4,796
Increase (decrease) in accrued expenses - other	(14,050)	29,526
Increase (decrease) in deferred revenue	11,948	30,065
Net cash provided by operating activities	58,902	312,458
Cash flows from investing activities:		
Purchases of fixed assets	(166,296)	(115,165)
Proceeds from sale of investments	101,635	-
Purchase of investments	-	(100,000)
Net cash flows used by investing activities	(64,661)	(215,165)
Net increase (decrease) in cash and cash equivalents	(5,759)	97,293
Cash and cash equivalents at beginning of year	514,300	417,007
Cash and cash equivalents at end of year	$ 508,541	$ 514,300
Supplemental Disclosure of Cash Flow Information		
Noncash Activities:		
Loss on disposal of property and equipment	$ -	$ 678
Forgiveness of LRDF loan	$ 100,000	$ -
Contributed exhibits	$ 104,616	$ -

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2024 and 2023

(1) Nature of Organization

San Diego Children's Discovery Museum (Museum) was incorporated as a non-profit corporation in January 2000. The mission of the Museum is to spark a love of learning so all children can discover their wildest dreams. Its vision is to be the leaders in inventive early childhood learning by inspiring children ages 0-10 years old through supportive educational experiences in STREAM (science, technology, reading, engineering, art, and math). The Museum is a vital resource for families and schools seeking high-quality impactful early educational experiences that help build early skills essential for future success and health. The Museum's exhibits, programs, and events encourage curious young learners, nurture social and emotional skills, build foundational fluencies from a young age, and offer forms of play essential for creativity, curiosity, and gross and fine motor skills. The programs are delivered onsite and offsite through the Mobile Children's Museum.

(2) Summary of Significant Accounting Policies

(a) Basis of Accounting

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

(b) Use of Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the Museum's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The Museum's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

(c) Cash and Cash Equivalents

The Museum considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The carrying amount of the Museum's cash and cash equivalents approximates fair value due to the short maturity of these investments. The Museum maintains cash balances at two financial institutions. Deposit accounts at each bank are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per account.

(2) Summary of Significant Accounting Policies (Continued)

(d) Accounts Receivable

Accounts receivable are primarily amounts due from local school districts and other entities for Museum related programs. Management believes that all outstanding accounts receivable at June 30, 2024 and 2023 are collectible.

In June 2016, the Financial Accounting Standards Board (FASB) issued guidance Accounting Standard Codification (ASC) Number 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 Museum that are subject to the guidance in FASB ASC 326 were trade accounts receivable.

The Museum adopted the standard effective June 30, 2024. The impact of the adoption was not considered material to the financial statements and primarily resulted in new disclosures only. The Museum's current allowance for credit losses is $0.

(e) Contributions Receivable

Contributions receivable are unconditional promises to give that are recognized as contributions when the promise is received. Contributions receivable that are expected to be collected in less than one year are reported at net realizable value. Contributions receivable that are expected to be collected in more than one year are recorded at fair value at the date of promise. That fair value is computed using a present value technique applied to anticipated cash flows. Amortization of the resulting discount is recognized as additional contribution revenue. The allowance for uncollectible contributions receivable is determined based on management's evaluation of the collectability of individual promises. Management believes that all outstanding contributions receivable at June 30, 2024 and 2023 are collectable.

(f) Fair Value Measurements

Certain assets and liabilities are reported at fair value based on a fair value hierarchy that distinguishes between assumptions based on market data (observable inputs) and the Museum's assumptions (unobservable inputs).

(2) Summary of Significant Accounting Policies (Continued)

Determining where an asset or liability falls within that hierarchy depends on the lowest level input that is significant to the fair value measurement as a whole.

An adjustment to the pricing method used within either Level 1 or Level 2 inputs could generate a fair value measurement that effectively falls in a lower level in the hierarchy. The hierarchy consists of three broad levels as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 – Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such instances, an instrument's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument, as well as the effects of market, interest and credit risk. Instruments with readily available active quoted prices or for which fair value can be measured from actively quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that changes in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in the Museum's financial statements.

(g) Inventory

Inventory consists primarily of items for resale in the gift shop and is valued at the lower of cost (first-in, first-out method) and net realizable value.

(h) Property and Equipment

Property and equipment owned by the Museum are recorded at cost, or in the case of donated items, at estimated fair value at the date of the gift.

(2) Summary of Significant Accounting Policies (Continued)

Maintenance and repairs are expensed when incurred and betterments are capitalized. Property and equipment are depreciated using the straight-line method over their estimated useful lives of five to thirty-nine years. It is the policy of the Museum to capitalize assets with cost of $5,000 and greater with a useful life of more than one year.

Property and equipment are reviewed for impairment when a significant change in the asset's use or another indicator of possible impairment is present. No impairment losses were recognized in the financial statements for the years ended June 30, 2024 and 2023.

(i) Membership Dues

Deferred revenue consists of payments for memberships received in advance. Membership dues are recognized on a pro-rata basis over the annual membership period.

(j) Net Assets

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on use that are placed by its donors, as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions are resources available to support operations. The only limits on the use of these net assets are the broad limits resulting for the nature of the Museum, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net Assets With Donor Restrictions

Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period. Some donor-imposed restrictions are temporary in nature, and the restrictions will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed.

(2) Summary of Significant Accounting Policies (Continued)

Other donor-imposed restrictions are perpetual in nature; the Museum must continue to use the resources in accordance with the donor's instructions.

The Museum's unspent contributions are included in this class if the donor limited their use. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

(k) Classification of Transactions

All revenues and net gains are reported as increases in net assets without donor restrictions in the Statement of Activities unless the donor specified the use of the related resources for a particular purpose or in a future period. All expenses and net losses are reported as decreases in net assets without donor restrictions.

(l) Accounting for Contributions

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions.

Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and, therefore, are reported as restricted until the payment is due, unless the contribution is clearly intended to support activities of the current fiscal year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

(m) In-kind Contributions

Contributed nonfinancial assets include donated professional services, donated equipment, and other in-kind contributions which are recorded at the respective fair values of the goods or services received (Note 10). The Museum does not sell donated gifts-in-kind.

(2) Summary of Significant Accounting Policies (Continued)

In addition to contributed nonfinancial assets, volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation.

(n) Grant Revenue

Grant revenue is recognized as contributions income and contributions receivable when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants.

(o) Expense Recognition and Allocation

The cost of providing the Museum's programs and other activities is summarized on a functional basis in the Statement of Activities and Statement of Functional Expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service.

Costs common to multiple functions have been allocated among the various functions benefited using a reasonable allocation method that is consistently applied, as follows:

- Salaries and wages, benefits, and payroll taxes are allocated based on activity reports prepared by key personnel.

- Occupancy, depreciation, and interest are allocated on a square foot basis dependent on the programs and supporting activities occupying the space.

- Telephone and internet services, insurance, and supplies and miscellaneous expenses that cannot be directly identified are allocated on the basis of employee headcount for each program and supporting activity.

General and administrative expenses include those costs that are not directly identifiable with any specific program, but which provide for the overall support and direction of the Museum.

(2) Summary of Significant Accounting Policies (Continued)

Fundraising costs are expensed as incurred, even though they may result in contributions received in future years. The Museum generally does not conduct its fundraising activities in conjunction with its other activities.

In the few cases in which it does, such as when the annual report or donor acknowledgements contain requests for contributions, joint costs have been allocated between fundraising and general and administrative expenses in accordance with standards for accounting for costs of activities that include fundraising. Additionally, advertising costs are expensed as incurred.

(p) Tax Status

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

The Museum remains subject to taxes on any net income which is derived from a trade or business regularly carried on and unrelated to its exempt purpose. In the opinion of management, there is no unrelated business income for the years ended June 30, 2024 and 2023.

The Museum follows accounting standards generally accepted in the United States of America related to the recognition of uncertain tax positions as part of the Statement of Activities, when applicable. Management has determined that the Museum has no uncertain tax positions at June 30, 2024 and 2023, therefore, no amounts have been accrued.

Contributions to the Museum are tax deductible to donors under Section 170 of the IRC. The Museum is not classified as a private foundation.

(3) Cash and Investments

Cash and cash equivalents consists of the following at June 30:

	2024	2023
Cash	$ 295,980	$ 412,814
Certificates of deposit	212,861	203,121
	$ 508,841	$ 615,935

(3) Cash and Investments (Continued)

Fair values of assets measured on a recurring basis at June 30 are as follows:

2024	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Certificates of Deposit	$ -	$ 212,861	$ -	$ 212,861

2023	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Certificates of Deposit	$ -	$ 203,121	$ -	$ 203,121

(4) Contributions Receivable

Contributions Receivable at June 30 are expected to be collected as follows:

	2024	2023
Less than one year	$ 20,000	$ 35,000
One to five years	120,000	140,000
	140,000	175,000
Less reduction for present value	(19,522)	(27,568)
Total	$ 120,478	$ 147,432

Changes in Contributions Receivable for the years ended June 30 were as follows:

	2024	2023
Contributions receivable at beginning of year	$ 147,432	$ 240,326
Payments received	(85,000)	(105,060)
Additions	50,000	-
Change in present value	8,046	12,166
Contributions receivable at year end	$ 120,478	$ 147,432

(4) Contributions Receivable (Continued)

No allowance for doubtful accounts was considered necessary at June 30, 2024 and 2023 because management believes that all amounts are collectible. The present value discount was imputed for long-term contributions receivable at 6.0% rate based on the deemed credit worthiness of the donor.

(5) Land, Building and Equipment

Property and equipment at June 30 are summarized as follows:

	2024	2023
Building and Improvements	$ 1,297,694	$ 1,266,087
Land	749,240	749,240
Exhibits	360,681	221,279
Vehicles	210,583	176,580
Furniture and Equipment	37,610	25,828
Technology	45,512	25,224
	2,701,320	2,464,238
Less: Accumulated depreciation	(669,559)	(604,006)
Net property and equipment	$ 2,031,761	$ 1,860,232

Depreciation expenses were $99,383 and $70,669 for the years ended June 30, 2024 and 2023, respectively.

(6) Line of Credit

The Museum has a Variable Rate with Preferred Rate Reduction Nondisclosable Revolving Line of Credit for $250,000 due on November 15, 2025. The base rate is U.S. Prime Rate plus 1% with an annual interest rate floor of 4.25%. The interest rate at June 30, 2024 was 9.5%. As of June 30, 2024 and 2023, there was no outstanding balance.

(7) Advances Payable

The Linden Root Dickinson Foundation (LRDF) provided the Museum with non-interest-bearing cash advances totaling $750,000 in prior years, which were used to fund leasehold improvements and operating expenses. Since the initial Advance Agreement, dated July 19, 2011, LRDF has provided loan forgiveness in the amount of $650,000, leaving a principal balance due of $100,000 at June 30, 2024. The due date is July 19, 2025. Contributed interest of $6,140 and $7,319 was forgiven for the years ended June 30, 2024 and 2023, respectively. It was calculated using the IRS Applicable Federal Rate mid-term quarterly rates ranging from 3.91% to 4.92% and 3.1% to 4.25% for 2024 and 2023, respectively.

(8) Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30 are as follows:

Financial assets:	2024	2023
Cash and cash equivalents	$ 508,541	$ 514,300
Investments	-	101,635
Accounts receivable	62,259	98,865
Contributions receivable	120,478	147,432
Total financial assets	691,278	862,232
Less financial assets held to meet donor-imposed restrictions:		
Purpose restricted net assets	(291,138)	(230,303)
Less financial assets not available within one year:		
Contributions receivable	(100,478)	(112,432)
Amount available for general expenditures within one year	$ 299,662	$ 519,497

As part of the Museum's liquidity management plan, the Museum maintains a revolving line of credit of $250,000 to cover short-term cash needs. See note 6 for additional details on the line of credit.

(9) Net Assets with Donor Restrictions

Net assets with donor restrictions consisted of the following at June 30:

	2024	2023
Purpose restrictions, available for spending	$ 291,138	$ 230,303
Time restrictions:		
Contributions receivable, net, which are unavailable for spending until due	120,478	147,432
Total net assets with donor restrictions	$ 411,616	$ 377,735

(10) In-Kind Contributions

For the years ended June 30, in-kind contributions recognized in the Statements of Activities included:

	2024	2023
Exhibits	$ 103,606	$ -
Advertising services	57,054	72,844
Interest expense	6,140	7,319
Goods and Other Services	1,010	-
Total	$ 167,810	$ 80,163

The Museum recognized contributed nonfinancial assets within revenue, including exhibits, services, interest, and goods. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

The advertising services were Google search ads. Contributed services are valued and reported at the estimated fair value in the financial statements based on current rates for similar advertising services.

The contributed interest expense is interest related to the advance payable discussed further in note 7.

(11) Concentrations of Risk

The Museum relies on contributions and grants and is subject to the economic risks that affect donors and grantors abilities to support the Museum. Three and two entities accounted for approximately 100% and 100% of total contributions receivable as of June 30, 2024 and 2023, respectively.

(12) Employee Benefits

The Museum has a 401(k) Profit Sharing Plan covering all employees after 90 days of service. The Plan provides that employees who have attained the age of 18 and completed 90 days of service may voluntarily contribute up to 10% of their earning to the Plan, up to the maximum contribution allowed by the IRS. Beginning July 1, 2022, the Museum will match 50% of employee contributions up to a maximum of 3.0%. The employer contributions were $9,558 and $5,770 for the years ended June 30, 2024 and 2023, respectively.

(13) Subsequent Events

Subsequent events have been evaluated by management through January 13, 2025, which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required. On December 18, 2024, the Museum received notification of forgiveness for the outstanding $100,000 principal balance of the advance from the Linden Root Dickinson Foundation.

Additionally, the Museum entered into a loan agreement for their Solar system on July 7, 2023 for $103,983 with payments commencing on November 1, 2024.

San Diego Children's Discovery Museum
1,304 followers
4m • Edited •

We're grateful to the **San Marcos Community Foundation** for their support, which has enabled under resourced families to enjoy subsidized admission to our Museum and Daily Programs!

#AccessForAll #CommunitySupport #MuseumEducation

2023 – 2024 IMPACT REPORT

San Diego Children's Discovery Museum sparks a love of learning so all children can discover their wildest dreams!

Milestones

116,133
Total children & families served.

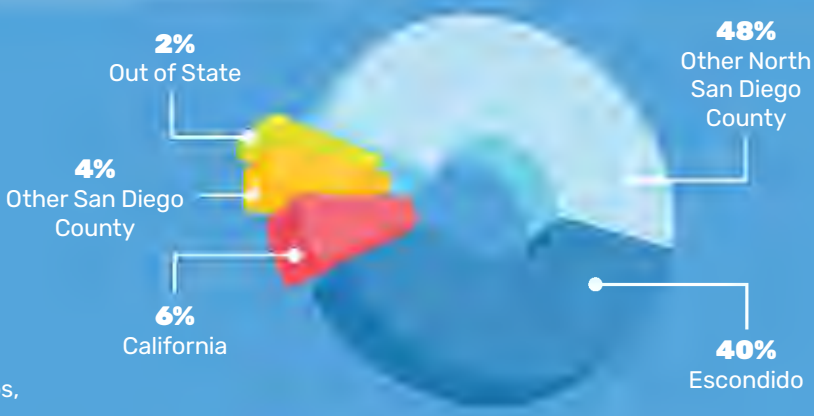
101,434
Visitors served onsite.

2,097
Active memberships.

$268,149
Subsidized in Access for All admission and memberships, supporting **26,217** children and families.

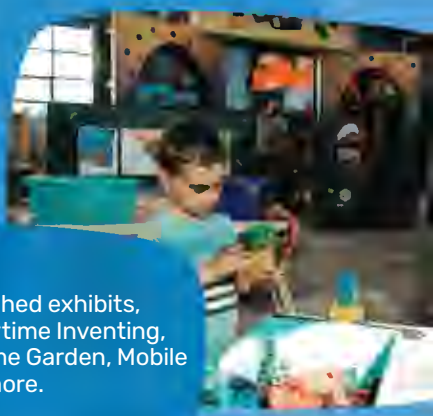
Doubled Sensory Friendly Morning visitors.

2,382
Students served through onsite field trips.



ZIP code Breakdown

43
Onsite education events including Fun Animal Friday, Nature Night, Space Night, KPBS Kids Events, Baby Storytime, Summer Serenade, and Jimbo's Workshops.



7
New and refreshed exhibits, including Storytime Inventing, Musical Welcome Garden, Mobile Exhibits, and more.

407
Mobile Children's Museum visits and outings.

12,317
Students served through the Mobile Children's Museum, **84%** of whom are under-resourced.

9 Grade levels served: Infant/Preschool - 5th grade through **11** school districts and partners: MAAC, Escondido Union School District, Boys & Girls Club, Julian Unified School District, and more.

472
Students in Escondido participated in an 8-week after school series of Engineering Workshops resulting in **3,776** interactions.

Over **2 million** people reached through social media, website interactions, and virtual programming.

2,375
Volunteer hours served by over **300** volunteers.

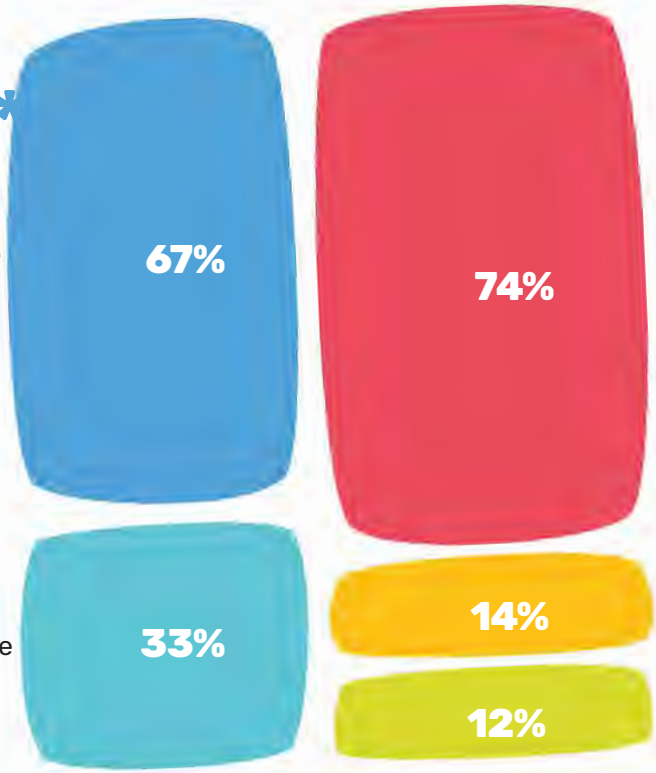
Financials*

$2,314,672
Total Revenue

$1,539,598
67% Grants
& Donations

$769,804
33% Program
Service Revenue

$5,270
0.2% Other Income



$2,209,939
Total Expenses

$1,637,714
74% Programs

$307,119
14% Administration

$265,106
12% Operations

**Financial information is based on audited financials from July 2022 - June 2023.*

The Growing Need

As the need for high-quality educational enrichment grows, so does the demand for our services. With the support of community partners and generous donors, we will continue serving our community's needs by providing hands-on educational opportunities for ALL children.

What the Community Says

"Being a mom to a child with special needs, I constantly find myself in 'shoulders up' spaces; spaces where I'm on alert for [my son's] personal safety and public staring or judgements. The Museum is a 'shoulders down' space for me. I'm at ease when I enter the space and feel that my child is welcomed exactly as he is."
- Museum Member

"[Our daughter] enjoyed all of the activities, especially making her own computer, playing with the circuit and playing with the robots. She came home and said she wants to be an engineer when she grows up and build robots."
- SDCDM Summer Camp Registrant

"[The Mobile Children's Museum] promotes team work and collaboration and provides opportunity for kids to be creative and think like an innovator."
- Carlsbad Unified School District Teacher

San Diego Children's Discovery Museum

Explore. Imagine. Experiment.

"We are such big fans of the museum. My son, Jake, has grown up at the museum and partaken in so many of their fabulous programming. He loves to build and experiment, and he's created some truly unique art pieces too. He's attended camps and many of the special events. My favorite was always the Space Night. The mobile museum even visited my son's preschool. It's such a great resource for local families. We've been members and donors since 2016, and we look forward to supporting them for years to come."

Sara Johnson, Museum Member and San Marcos resident, November 2021

The San Diego Children's Discovery Museum is an amazing place to be. It is a resource for the families and children of Escondido and surrounding areas. There are wonderful developmentally appropriate activities available for a wide range of ages and abilities. I am especially grateful to have this resource in the community as I am able to share it with the families I work with in assessing their children with special needs. It is a great environment to observe children as they explore and interact.

Lorraine Castañón, School Psychologist EUSD

"I have been an active member along with my family for about four years now. It has become a home away from home. The people that work at the museum are very professional, kind and enjoy the children they work with. The museum provides a place where my children can play freely and discover things they didn't know about before. The museum is a safe, clean environment that children and parents can learn together. My kids can meet and play with new friends each time we visit.

There is no place like this museum in San Diego let alone Escondido, CA. I am so grateful for the children's museum it is a very valuable and important part of my community."

Monica Ponce, Member of SDCDM, June 2023

"I am particularly impressed by the Museum's Access for All program, which addresses the needs of under-resourced families in our community. The initiative removes barriers and offers an affordable admission rate of $1/person for low-income community members, demonstrating SDCDM's commitment to inclusivity and accessibility for all community members."

Dane M.White, Mayor of Escondido, February 2023

"To bridge the gaps caused by economic inequality, San Diego Children's Discovery Museum seeks to utilize their Access for All initiative. The program is unique in that it offers supplemental educational resources in Science, environmental studies, music, culture, and art. No other program in the area offers such as range of resources."

James Rowten, President/CEO Escondido Chamber of Commerce, April 2021

"Our family has 3 children on the autism spectrum which makes outings difficult and stressful for the kids. We have found the discovery museum to be a fantastic resource for our kids... We are grateful for their service and we hope our experience demonstrates why we NEED places like these for all kids and especially for those with sensory needs."

Erick, Museum Member, June 2023

320 N. Broadway, Escondido, CA 92025
(760) 233-7755
www.sdcdm.org

September 29, 2022

To whom it may concern:

On behalf of the San Marcos Unified School District, it is my pleasure to provide a letter of support for the San Diego Children's Discovery Museum's pursuit of a grant to provide educational experiences to children in San Marcos through their Mobile Children's Museum workshops and exhibits.

We look forward, with great enthusiasm, to continuing to enhance the learning experiences of children within San Marcos Unified School District through curriculum-aligned exhibits and workshops that focus on science, art, and world cultures. All workshops align with Next Generation Science Standards, Visual and Performing Arts Standards, and Common Core State Standards. Through this grant award, the San Diego Children's Discovery Museum can continue to impact over 170,000 residents annually.

The activities in this proposal will ultimately help the San Diego Children's Discovery Museum provide critical supplemental educational resources to low-income and under-resourced families in San Marcos and help remove access barriers to education when children are at the greatest point of their educational and social-emotional development. These services are especially important in the coming years as families have had reduced access to educational resources, and learning loss caused by the pandemic has significantly impacted young students.

San Marcos Unified School District stands with the San Diego Children's Discovery Museum and wholeheartedly supports them in this initiative and encourages your favorable consideration. If you require more information about us, and our history with the San Diego Children's Discovery, please contact me at 760-752-1231 or email tiffany.campbell@smusd.org.

Sincerely,

Tiffany Campbell
Deputy Superintendent of Schools
Educational Services

Governing Board: Soran Ahmed, Story Carlson, Jaime Chamberlin, Sydney Kerr, Carlos Ulloa, Ed.D.
Andrew S. Johnsen, Ed.D., Superintendent

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

SAN DIEGO
VOLUNTEER LAWYER PROGRAM

3/28/2025
San Marcos Community Foundation
1 Civic Center Drive
San Marcos, CA 92069

RE: Support for SDVLP's Domestic Violence Legal Services in San Marcos

Dear Grant Review Committee,

On behalf of San Diego Volunteer Lawyer Program, Inc. (SDVLP), I am pleased to submit this letter in support of our grant request to the San Marcos Community Foundation. For over 40 years, SDVLP has been a leader in providing free civil legal services to low-income individuals in San Diego County, with a particular focus on assisting survivors of domestic violence.

In San Marcos, SDVLP operates Domestic Violence Restraining Order Clinics at One Safe Place – the Family Justice Center and at the Vista Courthouse. These clinics provide life-saving legal assistance to survivors seeking protective orders, ensuring they can escape abuse and rebuild their lives. Every year, SDVLP serves approximately 175 San Marcos residents through these clinics, but the demand continues to grow. With your support, we can expand our capacity to serve over 200 survivors annually.

Your investment in this program will not only provide immediate legal relief for domestic violence survivors but also contribute to a safer San Marcos community. SDVLP's trauma-informed attorneys and dedicated pro bono volunteers work tirelessly to ensure that every survivor has access to justice, regardless of their financial means. We appreciate your consideration and look forward to the opportunity to partner with the San Marcos Community Foundation to protect and empower survivors in need.

Sincerely,

Jennifer L. Nelson

Jennifer Nelson
Chief Executive Officer
San Diego Volunteer Lawyer Program, Inc.

Title

San Diego Volunteer Lawyer Program - Domestic Violence Restraining Order (DVRO) Clinic

03/31/2025

id. 50129862

by **Veronica Baker** in **San Marcos Community Foundation**
on behalf of **San Diego Volunteer Lawyer Program Inc**

veronicabaker2016@gmail.com

Original Submission

03/31/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	San Diego Volunteer Lawyer Program - Domestic Violence Restraining Order (DVRO) Clinic
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Domestic Violence Restraining Order (DVRO) Clinic
Project Start Date	9/2/2025
Project End Date	8/31/2026
Date by Which Funds Will Be Expended:	9/15/2026
Total Number of People Served by this Project	2000
Total Number of People Served by this Project in San Marcos Only	207
Grant Amount Requested	10000
	Organization Details

Organization Name	San Diego Volunteer Lawyer Program
Organization Street Address	110 W. A Street
Organization City	San Diego
Organization State	CA
Organization Zip Code	92101
Organization Website	www.sdvlp.org
Organization's EIN	33-0016681 200 San Diego Volunteer Lawyer Program, Inc. b06541f3-d5d8-4e60-84fd-505dba36a60b 707 Broadway. Suite 1400 San Diego CA 92101 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-24T00:00:00 501(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) 2025-03-10T00:00:00 1984 03
	Contact Information
Contact First Name	Philip
Contact Last Name	Stutzman
Contact Title	Director of Developmet
Contact Phone	+16192355656
Contact Email	pstutzman@sdvlp.org
	Project Details

Briefly describe your request for funds.	San Diego Volunteer Lawyer Program (SDVLP) seeks funding from the San Marcos Community Foundation to provide free legal assistance to domestic violence survivors in San Marcos. Through its North County Domestic Violence Restraining Order (DVRO) Clinics, located at One Safe Place – the Family Justice Center in San Marcos and the Vista Courthouse, SDVLP helps survivors secure protective orders, escape abuse, and rebuild their lives. Many survivors arrive at our clinics traumatized and without the financial means to hire an attorney. SDVLP staff and volunteer attorneys guide them through the complex restraining order process, prepare court documents, and provide representation at hearings when possible. SDVLP leverages a network of dedicated pro bono attorneys, whose contributions significantly expand our capacity. With this grant, we will recruit and train additional volunteers, ensuring more San Marcos residents receive life-saving legal help. Grant support will bolster volunteer recruitment, training, and supervision. By supporting this program, the Foundation will directly enhance the safety and stability of San Marcos families in crisis.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Domestic violence remains a critical issue throughout San Diego County. SDVLP typically serves around 175 low-income San Marcos residents each year through our DVRO clinics. With this funding, we anticipate being able to serve over 200 clients (15-20% increase), 80% of whom are women fleeing domestic violence situations and who have next to no means of support for their families. The legal support they receive through the DVRO clinics help them obtain life-saving restraining orders, at no cost to them. At the clinic, SDVLP staff attorneys and volunteer attorneys interview clients, draft all necessary court forms, and draft compelling statements describing the abuse, so that survivors can file a successful temporary restraining order request and receive an immediate protective order that same day. Clients leave the clinic with a renewed sense of safety and hope. In addition to the direct benefit to our clients, this program has a broader significance to the San Marcos community as a whole. By providing legal support to community residents impacted by domestic violence, we are helping make the community safer for all residents.
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.	Through strategic partnerships, SDVLP ensures clients receive critical wraparound support. Partners include: One Safe Place In San Marcos Vista Courthouse License to Freedom Casa Cornelia Law Center

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	SDVLP's mission is to provide equal access to the justice system by serving as a bridge between indigent and other disadvantaged people in San Diego County and the volunteer lawyers and others who are willing to donate their time and resources. As the largest and most comprehensive provider of free legal services for low-income residents in the region, SDVLP serves around 6,000 clients annually, primarily focusing on the most vulnerable members of our community, including survivors of domestic violence, veterans, refugees, children, and individuals with HIV/AIDS. These populations often face legal challenges that threaten their safety, stability, and well-being, including issues related to housing, family law, immigration, education, and access to critical services. SDVLP works closely with San Diego's Family Justice Centers, which provide a multidisciplinary, collaborative response to domestic violence victims. SDVLP has staff attorneys who offer legal assistance at the Family Justice Centers in downtown San Diego and San Marcos. These partnerships enable us to provide immediate, on-site legal services to survivors of domestic violence, facilitating quick access to protection orders and other forms of legal relief in a supportive, trauma-informed environment. SDVLP's strategic objectives align with our mission of providing equitable access to the justice system. We aim to: 1. Deliver high-quality legal services to vulnerable populations by expanding access to legal representation in areas such as family law, housing, immigration, and economic justice. 2. Expand our volunteer attorney network to enhance pro bono service capacity and maximize legal assistance to those in need. 3. Strengthen community engagement and outreach through legal education, partnerships, and advocacy efforts that empower underserved populations with knowledge about their legal rights. 4. Increase organizational capacity and infrastructure to meet the growing demand for legal services by improving technology, staffing, and funding sustainability.

SDVLP's programs are designed to address the urgent and diverse legal needs of low-income individuals. Our Family Law program is one of the largest in the region, providing assistance to survivors of domestic violence who seek protective orders, and to parents involved in high-conflict custody disputes. Through our domestic violence restraining order (DVRO) clinics, SDVLP helps clients obtain safety through the court system and prevents further victimization. Last year alone, SDVLP assisted 3,379 survivors of domestic violence, providing protection to over 5,000 individuals, including children. Approximately 75% of the clients we serve are women and children.

Our Tenants' Rights Program helps individuals facing eviction or housing instability. In a region where the housing crisis continues to grow, SDVLP's legal support is crucial in preventing homelessness and ensuring that vulnerable tenants are not unjustly displaced. In addition, SDVLP operates a legal clinic at the North County courthouse, providing legal information on eviction matters and civil harassment restraining orders.

The Vision for Justice Collaborative (VJC), provided in partnership with Casa Cornelia and License to Freedom, is an important initiative, assisting at-risk individuals and refugees who are victims of crime, particularly survivors of domestic violence. Through VJC, SDVLP offers comprehensive legal services, including family law representation, to help clients escape abusive situations and regain stability.

In addition to these programs, SDVLP operates several specialized initiatives, including the Special Education Advocacy Project, which helps foster youth and children with disabilities access their educational rights, and the Microbusiness & Nonprofit Support Program (MNSP), which assists low-income entrepreneurs and nonprofit organizations serving disadvantaged communities with business transactional issues. SDVLP is the only organization in San Diego providing pro bono civil legal assistance specifically for individuals living with HIV/AIDS, helping them access life-saving services and protection.

SDVLP has a long history of measurable impact in the San Diego community. Notable achievements include:

- Domestic Violence Legal Services: In 2023 alone, SDVLP helped 3,379 survivors obtain restraining orders, providing protection to 5,271 household members, including children and other vulnerable family members. Our domestic violence clinics at the Family Justice Centers in downtown San Diego and San Marcos offer crucial legal assistance to survivors in crisis.
- Housing and Tenant Advocacy: SDVLP's Tenants' Rights Program (TRP) helps prevent evictions and homelessness. In a recent initiative, TRP conducted 42 Remote Eviction Notice Legal Clinic sessions, directly impacting 105 adults and 31 children. Through bilingual outreach and legal representation, TRP ensures that tenants know their rights and can remain stably housed.
- Services for At-Risk Populations: Since 2017, SDVLP's Vision for Justice Collaborative (VJC) has provided free civil legal services to refugee survivors of family violence. This program, in partnership with License to Freedom and Casa Cornelia Law Center, has expanded to

rural areas, offering culturally competent legal aid in family law, housing, and victim compensation.
- Economic Justice and Microbusiness Support: Our Microbusiness & Nonprofit Support Program (MNSP) assists low-income entrepreneurs, nonprofits, and historically marginalized communities in legal areas such as contracts, entity formation, and tax compliance. In 2022, the program helped 89 microbusinesses and nonprofits, many of which were minority- and women-owned businesses.

SDVLP regularly receives feedback on the impact that our programs have on clients. Recent clients in our DVRO clinic had this to say: “The services provided and the individuals providing them are exceptional in every way, shape and form. Thank you deeply and sincerely!” “I just want to thank the attorney who helped me take my life back this morning. Your services are so greatly appreciated! You help people change their lives in such a positive way.”

With the San Marcos Community Foundation’s support, SDVLP can ensure that no survivor is turned away due to lack of resources. Your investment in this program will provide immediate, life-saving legal assistance to those in urgent need. We look forward to partnering with you to create a safer San Marcos community.

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

Please upload the annual operating budget for your organization.

SDVLP_Org_Budget_FY25.pdf

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

SDVLP_Audited_Financial_Statements_FY24.pdf

Please attach the first two pages of your Federal 990.

SDVLP_990_-_p_1-2.pdf

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

SDVLP_-_Support_letter_from_CEO_signed.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	10000
Is this a Challenge or Matching Grant?	No

Could this be a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Funding will be used to offset attorney salaries, office costs, telecommunications, technology and overhead. If we receive reduced funding, we will be able to run the project on a more limited basis.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Attorney salaries	*$ 8,246.00*	
Office	$ 200.00	
Telecommunications	$ 50.00	
Technology	$ 200.00	
Overhead	$ 1,304.00	
Total budget for this PROJECT:	$ 10,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	We do not currently have other funding	0	
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

San Diego Volunteer Lawyer Program Budget 2024-2025	Budget Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
Total 4000 · Grants & Contracts	**3,875,922**
Total 4300 · Contributions	**567,564**
4600 · Trainings & Seminars	13,000
SIJS	5,000
Total Income	**4,461,486**
Expense	
Total 5999 · Personnel Expense	**3,721,385**
5300 · Contracted Serv(Sub-recipients)	153,500
Total 6400 · Professional Services	190,014
Total 5400 · Office Space	408,721
Total 5600 · Office Supplies and Equipment	45,602
Total 5800 · Travel	16,700
Total 5900 · Training	6,523
5991 · Website Maintenance	2,400
5993 · Software and Licenses	21,045
6000 · Library & Subscriptions	6,840
6800 · Dues & Memberships	16,462
6900 · Recruiting	1,626
6910 · Communication	1,700
Total 6600 · Meetings & Events	69,168
6100 · Insurance	97,200
6200 · Audit & Taxes	19,425
6300 · Litigation Costs for Clients	960
6440 · Bank & Processing Fees	5,700
Total Expense	**4,784,971**
Net Ordinary Income	**(323,485)**
Other Income/Expense	
Other Income	
Total 4888 · Realized Investment Income(Loss)	111,506
4900 · Interest Income	5,821
Total Other Income	117,327
Net Ordinary Income	(206,158)
Other Expense	
7100 · Depreciation & Amortization	28,422
Total Other Expense	28,422
Net Income	**(234,580)**

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 **and ending** JUN 30, 2024

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

C Name of organization
SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC.
Doing business as

D Employer identification number
33-0016681

Number and street (or P.O. box if mail is not delivered to street address) 110 W A STREET
Room/suite #1100

E Telephone number 619-235-5656

City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92101

G Gross receipts $ 7,336,991.

F Name and address of principal officer: JENNIFER NELSON
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.SDVLP.ORG

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

L Year of formation: 1983 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE MISSION OF SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC. IS TO PROVIDE EQUAL ACCESS TO THE

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	26
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	26
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	58
6	Total number of volunteers (estimate if necessary)	6	526
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	4,182,177.	4,335,469.
9	Program service revenue (Part VIII, line 2g)	14,410.	12,273.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	138,920.	189,513.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-46,602.	-42,670.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,288,905.	4,494,585.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	56,806.
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)	3,135,699.	3,486,111.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 118,783.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,084,969.	984,213.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,220,668.	4,527,130.
19	Revenue less expenses. Subtract line 18 from line 12	68,237.	-32,545.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	5,978,281.	6,055,578.
21	Total liabilities (Part X, line 26)	1,579,912.	1,600,652.
22	Net assets or fund balances. Subtract line 21 from line 20	4,398,369.	4,454,926.

Part II Signature Block

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

Sign Here

Signature of officer — Date

JENNIFER NELSON, CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
TRITIA FOSTER			☐	P02164134

Firm's name DAVIS FARR LLP — Firm's EIN 47-3535842

Firm's address 18201 VON KARMAN AVE, SUITE 1100
IRVINE, CA 92612 — Phone no. 949-474-2020

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
THE MISSION OF SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC. IS TO PROVIDE EQUAL ACCESS TO THE JUSTICE SYSTEM BY SERVING AS A BRIDGE BETWEEN INDIGENT AND OTHER DISADVANTAGED PEOPLE IN SAN DIEGO COUNTY AND THE VOLUNTEER LAWYERS WHO ARE WILLING TO DONATE THEIR TIME AND RESOURCES.

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 $ 2,240,075. including grants of $ _____) (Revenue $ 12,273.)
SDVLP'S LARGEST AREA OF PROGRAM SERVICE IS DOMESTIC VIOLENCE/FAMILY LAW. SDVLP STAFF AND VOLUNTEER ATTORNEYS PROVIDE LEGAL REPRESENTATION TO DOMESTIC VIOLENCE SURVIVORS AT DOMESTIC VIOLENCE RESTRAINING ORDER CLINICS, LOCATED AT THREE COURTHOUSES AND TWO FAMILY JUSTICE CENTERS THROUGHOUT THE COUNTY. SDVLP STAFF AND VOLUNTEERS PROVIDE TRAUMA-INFORMED LEGAL SERVICES TO SURVIVORS OF ABUSE, HELPING THEM TO SUBMIT PAPERWORK NECESSARY TO OBTAIN LIFE-SAVING PROTECTIVE ORDERS AND REPRESENTING THEM AT THEIR COURT HEARINGS. SDVLP STAFF AND VOLUNTEER ATTORNEYS ALSO PROVIDE LEGAL ASSISTANCE IN OTHER FAMILY LAW MATTERS, SUCH AS DIVORCE, CHILD CUSTODY, CHILD SUPPORT, AND SPOUSAL SUPPORT, TO EMPOWER SURVIVORS AND THEIR CHILDREN TO MAINTAIN PHYSICAL AND FINANCIAL FREEDOM FROM THEIR ABUSERS AND END THE CYCLE OF VIOLENCE.

4b (Code: _____) (Expenses $ 622,453. including grants of $ _____) (Revenue $ _____)
SAN DIEGO VOLUNTEER LAWYER PROGRAM IS A VITAL LEGAL RESOURCE FOR SAN DIEGO CHILDREN AND YOUTH. SDVLP'S SPECIAL EDUCATION ADVOCACY PROGRAM ASSISTS DISABLED FOSTER YOUTH TO ENFORCE THEIR EDUCATIONAL RIGHTS AND REMAIN IN SCHOOL. SDVLP'S GUARDIANSHIP PROGRAM HELPS CAREGIVERS OBTAIN LEGAL CUSTODY OF CHILDREN WHO HAVE OFTEN BEEN ABUSED OR ABANDONED, ENABLING THEM TO LIVE IN SAFE AND STABLE HOMES.

4c (Code: _____) (Expenses $ 929,211. including grants of $ 56,806.) (Revenue $ _____)
SDVLP IS ALSO A VITAL RESOURCE FOR LOW-INCOME SAN DIEGANS IN A VARIETY OF OTHER AREAS. SDVLP'S TENANTS' RIGHTS PROGRAM HELPS PREVENT UNLAWFUL EVICTIONS AND HOMELESSNESS. OUR MICROBUSINESS AND NONPROFIT SUPPORT PROGRAM HELPS LOW-INCOME ENTREPRENEURS TO CREATE SUSTAINABLE BUSINESSES THAT LIFT THEMSELVES AND THEIR FAMILIES OUT OF POVERTY AND HELPS STRENGTHEN NONPROFIT ORGANIZATIONS SERVING LOW-INCOME SAN DIEGANS. OUR HIV/AIDS LEGAL SERVICES PROGRAM HELPS CLIENTS ACCESS MEDICAL CARE, HOUSING, AND FIGHT DISCRIMINATION. BECAUSE OF SDVLP, CLIENTS WHO WOULD OTHERWISE HAVE HAD TO NAVIGATE THE LEGAL SYSTEM ALONE RECEIVED LEGAL ASSISTANCE IN 6,000 CASES LAST YEAR.

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

4e Total program service expenses 3,791,739.

San Diego Volunteer Lawyer Program

Financial Statements

Year ended June 30, 2024

(With Independent Auditor's Report Thereon)

San Diego Volunteer Lawyer Program

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June 30, 2024

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DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS

Davis Farr LLP
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
Main: 949.474.2020 | Fax: 949.263.5520

Independent Auditor's Report

To the Board of Directors
San Diego Volunteer Lawyer Program, Inc
San Diego, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of San Diego Volunteer Lawyer Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statement of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of San Diego Volunteer Lawyer Program, Inc. as of June 30, 2024 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of San Diego Volunteer Lawyer Program, 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 San Diego Volunteer Lawyer Program, 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of San Diego Volunteer Lawyer Program, 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 San Diego Volunteer Lawyer Program, 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 San Diego Volunteer Lawyer Program, Inc.'s 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 6, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

DavisFarr LLP

Irvine, California
September 6, 2024

San Diego Volunteer Lawyer Program, Inc.
Statement of Financial Position
June 30, 2024
(with comparative totals for June 30, 2023)

	2024	2023
Assets:		
Cash and cash equivalents	$ 812,598	816,968
Grants receivable	346,538	718,540
Investments (note 4)	3,950,316	3,247,890
Prepaid expenses	92,077	72,964
Security deposit	21,982	21,982
Operating right of use assets, net (note 5)	770,282	1,009,730
Property and equipment, net (note 6)	61,785	90,207
Total assets	$ 6,055,578	5,978,281
Liabilities and net assets		
Liabilities:		
Accounts payable	$ 156,781	83,058
Accrued payroll and related costs	141,527	123,646
Accrued vacation	165,250	150,296
Deferred revenue (note 9)	318,484	181,973
Operating lease liability (note 5)	818,610	1,040,939
Total liabilities	1,600,652	1,579,912
Net assets (note 8):		
Without donor restrictions	4,183,357	4,179,162
With donor restrictions	271,569	219,207
Total net assets	4,454,926	4,398,369
Total liabilities and net assets	$ 6,055,578	5,978,281

See accompanying notes to financial statements

San Diego Volunteer Lawyer Program, Inc.

Statement of Activities

Year ended June 30, 2024

(with comparative totals for the year ended June 30, 2023)

	Without Donor Restrictions	With Donor Restrictions	Totals 2024	Totals 2023
Support and Revenue:				
Grant income	$ 2,845,947	-	2,845,947	2,366,769
Government contributions	-	893,688	893,688	803,128
Other contributions	82,537	55,704	138,241	162,895
Employee retention tax credit	235,773	-	235,773	625,360
In-kind contributions	642,769	-	642,769	609,717
Special event	221,820	-	221,820	224,025
Investment income	278,615	-	278,615	153,941
Training and seminars	12,273	-	12,273	14,410
Cy Pres award funds	3,326	-	3,326	4,377
Net assets released from restriction (note 8)	897,030	(897,030)	-	-
Total support and revenues	5,220,090	52,362	5,272,452	4,972,122
Expenses:				
Program services:				
Legal services contracts	4,434,506	-	4,434,506	3,992,476
Supporting services:				
Management and general	616,609	-	616,609	783,712
Fundraising	164,780	-	164,780	112,676
Total supporting services	781,389	-	781,389	896,388
Total expenses	5,215,895	-	5,215,895	4,888,864
Change in net assets	4,195	52,362	56,557	83,258
Net assets, beginning of year	4,179,162	219,207	4,398,369	4,315,111
Net assets, end of year	$ 4,183,357	271,569	4,454,926	4,398,369

See accompanying notes to financial statements

San Diego Volunteer Lawyer Program, Inc.

Statement of Functional Expenses

Year ended June 30, 2024

(with comparative totals for the year ended June 30, 2023)

	Program Services	Supporting Services			Totals	
	Legal Services Contracts	Management and General	Fundraising	Subtotal	2024	2023
Personnel expenses:						
Attorneys' salaries	$ 1,788,866	75,160	26,813	101,973	1,890,839	1,715,967
Other salaries	732,057	333,079	33,692	366,771	1,098,828	949,167
Payroll tax expense	185,271	31,524	4,629	36,153	221,424	221,817
Employee benefits	210,009	59,400	5,610	65,010	275,019	248,748
Total personnel expenses	2,916,203	499,163	70,744	569,907	3,486,110	3,135,699
Nonpersonnel expenses:						
Contracted services	90,881	-	-	-	90,881	50,775
Dues and memberships	26,322	-	575	575	26,897	18,357
Insurance	77,148	8,726	1,211	9,937	87,085	46,458
In-kind expense	642,769	-	-	-	642,769	609,717
Interest expense	18,745	2,120	294	2,414	21,159	25,992
Library	9,665	88	-	88	9,753	8,658
Occupancy	224,354	36,845	5,113	41,958	266,312	248,824
Office expenses	59,634	5,761	799	6,560	66,194	53,704
Other expenses	33,326	10,288	71,551	81,839	115,165	80,285
Professional services	199,996	47,983	10,296	58,279	258,275	539,476
Telephone and internet	18,315	2,072	287	2,359	20,674	22,631
Travel and training	91,969	715	3,515	4,230	96,199	14,376
Total nonpersonnel expenses	1,493,124	114,598	93,641	208,239	1,701,363	1,719,253
Depreciation and amortization	25,179	2,848	395	3,243	28,422	33,912
Total expenses	$ 4,434,506	616,609	164,780	781,389	5,215,895	4,888,864

See accompanying notes to financial statements

San Diego Volunteer Lawyer Program, Inc.
Statement of Cash Flows
Year ended June 30, 2024
(with comparative totals for the year ended June 30, 2023)

	2024	2023
Cash flows from operating activities:		
Change in net assets	$ 56,557	83,258
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	28,422	33,912
Amortization	239,448	239,448
Unrealized (gain) loss on investments	(89,102)	(74,164)
(Increase) decrease in accounts receivable	372,002	(123,358)
(Increase) decrease in prepaid expenses	(19,113)	(32,133)
Increase (decrease) in accounts payable	73,723	60,418
Increase (decrease) in accrued payroll and related costs	17,881	21,552
Increase (decrease) in accrued vacation	14,954	4,959
Increase (decrease) in deferred revenue	136,511	90,792
Increase (decrease) in operating lease liability	(222,329)	(208,239)
Net cash provided by operating activities	608,954	96,445
Cash flows from investing activities:		
Purchase of investments	(3,450,000)	(826,628)
Proceeds from redemption of investments	2,836,676	-
Net cash flows provided (used) by investing activities	(613,324)	(826,628)
Net increase (decrease) in cash and cash equivalents	(4,370)	(730,183)
Cash and cash equivalents at beginning of year	816,968	1,547,151
Cash and cash equivalents at end of year	$ 812,598	816,968

There were no noncash investing and financing activities for the year ended June 30, 2024 and 2023

See accompanying notes to financial statements

SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC
Notes to the Financial Statements
Year Ended June 30, 2024

Note 1 - Organization

San Diego Volunteer Lawyer Program, Inc., (SDVLP) is a Nonprofit California Corporation organized in 1983, primarily for the purpose of involving private attorneys in the provision of legal services to indigent and other disadvantaged individuals in San Diego County, and to facilitate the delivery of pro bono legal services.

SDVLP serves the most vulnerable members of the community: the homeless, abused children, domestic violence victims, elder abuse victims, veterans, immigrants, refugees, and those living with HIV/AIDS. Notably, more than 75% of SDVLP's clients are women and children.

SDVLP's free civil legal services include the following:

- Domestic Violence Prevention
- Guardianship Law
- Family Law
- HIV/AIDS Law
- Landlord-Tenant Law
- Immigration Law
- Children & Youth Law
- Elder Law
- Services to Victims of Crimes
- Services to Nonprofit Organizations and Microentrepreneurs

SDVLP has more than 4,000 registered volunteers, including lawyers, law students, and others, who provided over 17,937 hours of volunteer time during the year ended June 30, 2024. SDVLP is supported by grants and service contracts from public and private agencies, foundations, and professional organizations, as well as contributions from businesses, corporations, law firms, and individuals. Over the past forty years, SDVLP has continued to expand its scope of services to those in need. Each year, over 6,000 clients are assisted.

Note 2 - Significant Accounting Policies

Cash and Cash Equivalents

SDVLP considers all highly liquid investment instruments purchased with a maturity of three months or less to be cash equivalents. Certificates of deposits that may be redeemed without a significant penalty are considered cash and cash equivalents, regardless of the maturity.

Grants Receivable

Grants receivable consist primarily of noninterest-bearing amounts due for legal services. SDVLP determines an allowance for doubtful accounts based on historical experience and management's evaluation of outstanding receivables. Management believes that all accounts receivable were fully collectible; therefore, no allowance for doubtful grants receivable was recorded at June 30, 2024.

Investments

SDVLP records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Investment income (loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Note 2 - Significant Accounting Policies (Continued)

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

Level 1 – Quoted prices (unadjusted) in active markets for identical assets that we can access at the measurement date.

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

Level 3 – Unobservable inputs for the asset. In these situations, we develop inputs using the best information available in the circumstances.

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

Property and Equipment

SDVLP records property and equipment additions over $3,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 5 years, or in the case of leased assets, the lesser of the useful life of the asset or the lease term.

When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

SDVLP reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2024.

Note 2 - Significant Accounting Policies (Continued)

Revenue Recognition

Contributions are recognized when the donor makes a promise to give to SDVLP that is, in substance, unconditional. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions are recorded as without donor restriction or with donor restriction, depending on the existence or nature of any donor restrictions. All donor- restricted support is reported as an increase in net assets with donor restrictions. When the stipulated time restriction ends, or purpose restriction is accomplished, donor-restricted net assets are reclassified to net assets without donor restrictions. Contributions to be received in future periods are discounted at an appropriate discount rate. Amortization of discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

SDVLP has revenue derived from cost-reimbursable state and county contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when expenditures have been incurred in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the statement of financial position. SDVLP received cost-reimbursable grants of $313,484 that have not been recognized at June 30, 2024 because qualifying expenditures have not yet been incurred.

Cy Pres Award Funds are governed by statute in California Code of Civil Procedure §384. Under that law, any nonprofit organization that provides "civil legal services to the indigent" is a proper recipient of Cy Pres Award Funds. SDVLP recognizes Cy Pres Award Funds when they are received, due to the uncertain nature of the receipt of the funds.

Revenue from training, seminars, and events is recognized when the training, seminar, or event occurs. Deferred revenue for training, seminars, and events totaled $5,000 at June 30, 2024.

In-Kind Contributions

Contributed nonfinancial assets include donated professional services, donated equipment, and other in-kind contributions which are recorded at the respective fair values of the goods or services received. SDVLP does not sell donated gifts-in-kind.

In addition to contributed nonfinancial assets, volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation.

For the year ended June 30, 2024, nonfinancial assets recognized within the statement of activities included legal services of $642,769.

Contributed legal services are provided by attorneys, paralegals, legal assistants, translators, notaries public, and law clerks for SDVLP program services and require specialized skills that would need to be purchased if they were not donated. Contributed legal services are recognized at fair value based on current rates for similar legal services.

Note 2 - Significant Accounting Policies (Continued)

Functional Allocation of Expenses

The statement of functional expenses present expenses by function and natural classification. Expenses directly attributable to a specific functional area are reported as expenses of those functional areas. A portion of expenses that benefit multiple functional areas have been allocated between program and supporting services, based on a cost allocation plan that allocates costs primarily based on full-time employees of a program or supporting service versus the total organizational salaries.

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 (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, a board-designated quasi-endowment fund.

- Net Assets With Donor Restrictions - Net assets subject to donor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. SDVLP reports contributions restricted by donors as increases in net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. SDVLP reports conditional contributions restricted by donors as increases in net assets without donor restrictions if the restrictions and conditions expire simultaneously in the reporting period.

Income Taxes

SDVLP is a public charity and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. SDVLP believes that it has appropriate support for any tax positions taken, and, as such, does not have any uncertain tax positions that are material to the financial statements. SDVLP has been determined not to be a private foundation under IRC Sections 509(a)(1) and (3). SDVLP is required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, SDVLP is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. SDVLP has determined it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Note 2 - Significant Accounting Policies (Continued)

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

SDVLP maintains its cash in bank deposit accounts and money market funds which, at times, may exceed federally insured limits. SDVLP has not experienced any losses in such accounts. SDVLP believes it is not exposed to any significant credit risk on cash and cash equivalents.

SDVLP invests in mutual funds which are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near-term, and such changes could materially affect the amounts reported in the statement of financial position.

Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies supportive of our mission.

Prior Year Data

The accompanying financial statements include certain prior year summarized comparative information in total. This information has been included for comparison purposes only and does not represent a complete presentation in conformity with accounting principles generally accepted in the United States of America (GAAP).

Note 3 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2024 are as follows:

Financial assets:	
Cash and cash equivalents	$ 812,598
Investments	3,950,316
Grants receivable	346,538
Total financial assets	5,109,452
Less financial assets held to meet donor-imposed restrictions:	
Purpose-restricted net assets	271,569
Less board designated assets:	
Board-designated operating reserve	3,054,144
Board-designated quasi-endowment	1,149,330
Amounts available for general expenditures within one year	$ 634,409

Note 3 - Liquidity and Availability (Continued)

SDVLP regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. SDVLP receives contributions restricted by donors, and considers contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. For purposes of analyzing resources available to meet general expenditures over a 12-month period, SDVLP considers all expenditures related to its ongoing programs, as well as the conduct of services undertaken to support those activities, to be general expenditures. SDVLP's governing board has designated a portion of its resources without donor restrictions for an operating reserve and a Quasi-Endowment Fund, as described in Note 7.

Note 4 - Investments and Fair Value Measurements

Fair values of assets measured on a recurring basis at June 30, 2024 are as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Certificates of deposit	$ -	2,242,649	-	2,242,649
Mutual funds	1,707,667	-	-	1,707,667
	$ 1,707,667	2,242,649	-	3,950,316

Investment income is reported in the Statement of Activities as follows:

Interest and dividends	$ 149,247
Realized gains	40,266
Net unrealized gain (loss)	89,102
Total investment income (loss)	$ 278,615

Note 5 – Operating Right of use Assets and Lease Liabilities

SDVLP entered into an agreement in May 2017 to lease office space for ten years. The lease term includes one 5-year extension, which SDVLP is not planning to exercise. Therefore, the payments associated with the extension are not included in the right of use asset nor the lease liability recognized as of June 30, 2024. SDVLP has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable.

Note 5 – Operating Right of use Assets and Lease Liabilities (Continued)

SDVLP recorded the following related to right of use assets, net and leases payable as of June 30, 2024:

	Right-of-use assets, net	Leases payable
Office lease	$ 760,153	807,397
Copier lease	9,459	10,517
Postage lease	670	696
	$ 770,282	818,610

The future minimum lease payments under noncancelable leases with terms greater than one year are listed below as of June 30, 2024:

Year ending June 30:	
2025	$ 251,252
2026	251,220
2027	260,400
2028	87,929
Total lease payments	850,801
Less: interest	(32,191)
Present value of leases payable	$ 818,610

Amortization expense was $239,985 for the year ended June 30, 2024.

Note 6 – Property and Equipment

Property and equipment consist of the following at June 30, 2024:

Furniture and fixtures	$ 150,011
Computer equipment and software	98,939
Subtotal	248,950
Less: Accumulated depreciation	(187,165)
Property and equipment, net	$ 61,785

Note 7 - Board-Designated Funds

Operating Reserve

The purpose of the Operating Reserve is to ensure the stability of the mission, programs, employment, and ongoing operations of SDVLP. The Operating Reserve is intended to provide an internal source of funds for extraordinary situations, such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. The Operating Reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, such as staff development or investment in infrastructure. The target minimum Operating Reserve is equal to six (6) months of operating costs, and the target maximum Operating Reserve is equal to twelve (12) months of operating costs. The Operating Reserve totaled $3,054,144 at June 30, 2024.

Board-Designated Quasi-Endowment Fund

In July 2016, SDVLP established the Board-Designated Quasi-Endowment Fund (the "Fund"). The purpose of the Fund is to ensure the stability of the mission, programs, employment, and ongoing operations of the organization. The Fund is intended to provide an ongoing and consistent source of funding to support SDVLP programs and general operating expenses. The Fund may also be used for one-time, nonrecurring replenishment of the SDVLP Operating Reserve, if approved by the Board of Directors.

The Fund will be maintained in segregated accounts, and not commingled with the general cash and investment accounts of SDVLP. The Fund will be funded with surplus operating funds without donor restriction, or a specific source of revenue set aside for the Fund. Examples may include one-time gifts or bequests, Cy Pres awards, special grants, or special appeals. The Fund is invested in accordance with the SDVLP Investment Policy Statement.

As stated above, the primary objective of the Fund is to provide additional financial support for the mission of SDVLP. Annual interest and dividends generated by the Fund shall be accumulated each fiscal year in a separate money market account. When preparing the proposed annual budget for approval by the Board of Directors, the Chief Executive Officer will include a line item earmarked to be spent using the previous year's accumulated earnings on specific SDVLP programs or infrastructure needs. The Fund totaled $1,149,330 at June 30, 2024.

Note 8 – Net Assets

Net assets with donor restrictions are available for the following purpose at June 30, 2024:

Subject to expenditure for specified purpose:	
Equal Access Fund IOLTA	$ 188,841
Rancho Santa Fe Women's Fund	55,704
AIDS	21,086
Microbusiness & Nonprofit	5,938
Total net assets with donor restrictions	$ 271,569

Note 8 – Net Assets (Continued)

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose, or by the occurrence of the passage of time or other events specified by the donors, are as follows for the year ended June 30, 2024:

Satisfaction of purpose restrictions:	
Equal Access Fund IOLTA	$ 685,502
State Bar Domestic Violence Prevention	73,305
Infrastructure CalAJT	68,744
Other contributions	37,954
Rancho Santa Fe Women's Fund	19,296
Microbusiness and Nonprofit Support Program	12,229
Total net assets released from restrictions	$ 897,030

Note 9 – Deferred Revenue

The following table provides information about changes in deferred revenue for the year ended June 30, 2024:

Deferred revenue, beginning of year	$ 181,973
Revenue recognized that was included in deferred revenue at the beginning of the year	(181,973)
Increases in deferred revenue due to cash received during the year	318,484
Deferred revenue, end of year	$ 318,484

Note 10 – Employee Benefits

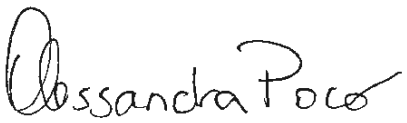
SDVLP has established a 401(k) plan ("Plan"). The Plan allows for employee contributions to the Plan, up to the maximum amount allowed by the Internal Revenue Code. SDVLP may make a discretionary contribution to the Plan on an annual basis. SDVLP contributed $69,680 to the Plan for the year ended June 30, 2024.

Note 11 – Commitments and Contingencies

SDVLP has entered into one-year agreements with the County of San Diego, with various effective dates, for the funding of certain legal services programs. Under these agreements, SDVLP submits and receives reimbursement of costs relating to the subject projects upon approval by the County. These reimbursement requests are subject to review by the funding agent.

Note 12 - Subsequent Events

SDVLP has evaluated subsequent events through September 6, 2024, the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.



Title

Senior Veterans Home Solutions and Home Sweet Home

03/18/2025

id. 50001826

by **Michelle Lander** in **San Marcos Community Foundation**
on behalf of **Senior Veteran Home Solutions Inc**

14320 Ventura Bvld. Suite 418
Sherman Oaks, California
91423
United States
323-309-7567
info@svhomesolutions.org

Original Submission

03/18/2025

Score	n/a

	General Project Information
Please enter your organization's name and project name.	Senior Veterans Home Solutions and Home Sweet Home
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Home Sweet Home
Project Start Date	1/1/2025
Project End Date	12/31/2025
Date by Which Funds Will Be Expended:	4/1/2025
Total Number of People Served by this Project	12
Total Number of People Served by this Project in San Marcos Only	2
Grant Amount Requested	1500

	Organization Details
Organization Name	Senior Veteran Home Solutions
Organization Street Address	14320 Ventura Blvd. Suite 418
Organization City	Sherman Oaks
Organization State	CA
Organization Zip Code	91423
Organization Website	svhomesolutions.org
Organization's EIN	85-2423134 200 Senior Veteran Home Solutions Inc 932328fd-2484-4c52-8179-8e2da2be6d3c 14320 Ventura Blvd Suite 418 Sherman Oaks CA 91423 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-17T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2025-03-10T00:00:00 2020 09
	Contact Information
Contact First Name	Michelle
Contact Last Name	Lander
Contact Title	Executive Director
Contact Phone	+13233097567
Contact Email	info@svhomesolutions.org
	Project Details

Briefly describe your request for funds.	Home Sweet Home's goal is to eliminate homelessness for all senior veterans currently living in San Diego County and surrounding areas. Home Sweet Home believes that safe, affordable, and long-term housing is a basic human right. Home Sweet Home focuses on the unique needs of the senior veteran communities we serve in San Diego and surrounding areas. The program is available to veterans and their surviving spouses to help cover the cost of long-term housing in an assisted living facility or even at home. In an ideal world, every veteran would be appropriately cared for so they can reach their fullest potential. Home Sweet Home has created the space that makes this idea a reality. Home Sweet Home is one of the programs with Senior Veteran Home Solutions that assists low-income elderly veterans to find housing and pay for the upfront expenses surrounding moving costs.Home Sweet Home is a good fit with your foundation as we are committed to serving one of the most systemically underserved and vulnerable populations of San Diego Counties and surrounding areas.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The upfront cost for a 2 to 3-month deposit for moving into an assisted living facility can range from $2,000-$3,000 monthly for each client. Serving seniors is our primary focus and since 2019 we have been able to serve approximately 25 seniors a year and have slowly progressed from 2 to 3 clients per month since the Non Profit’s Agency’s inception. Senior Veteran Home Solutions has made every effort to make an impact on each senior veteran that needs help. If we are unable to secure housing or if the individual is not interested in being placed in a home, gift cards, food, toiletries, clothing, and referrals have been provided to the homeless veterans who have contacted Senior Veteran Home Solutions for assistance. No matter how small the assistance may appear we consider each client helped part of our success story.
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 have partnered with several corporations and assisted living facilities. We have partnered with Assisted Living Movers a moving company that caters to the senior population in Southern California.

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

Please upload the annual operating budget for your organization.

2024_Budget.docx

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

Lander_and_Poco_Signatures.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	110874
Is this a Challenge or Matching Grant?	Yes
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We sustain through ongoing partnerships and from the sale of high-end furniture from estate sales as well as referrals that are received from the for-profit company Senior Home Solutions.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Movers	*$ 4,000.00*	
Moving Supplies	$ 3,600.00	
Truck Rentals	$ 2,400.00	
Junk Guys	$ 6,500.00	
Assisted Living Facilities	$ 48,000.00	
Storage rental one garage 6 storsge units	$ 24,000.00	
Workers for Touring	$ 22,374.00	
Total budget for this PROJECT:	$ 110,874.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Program Service	$ 120,000.00	
Additional Funding Source 2	PNC grants	$ 20,000.00	
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			

SENIOR VETERAN HOME SOLUTIONS PROFIT & LOSS 2024:

REVENUE: $179,000

GRANTS AND DONATIONS: $59,000

PROGRAM SERVICE REVENUE: $120,000

EXPENSES: $160,035

HOME SWEET HOME: $134,384

Movers $4,000

Moving Supplies $3,600

Truck Rentals $2,400

Junk Guys $6,500

Assisted Living Facilities $48,000

Storage-rental one garage and 6 storage units $24,000

Workers for Touring/Clean Outs/Estate Sales $22,374

Items for clients (this includes medical equipment, gift cards, toiletries, incontinence supplies, clothing, televisions, above bed tables, linens and other miscellaneous items) $12,490

Prescriptions and OTC Medications for clients $11,020

OPERATING EXPENSES: $25,651

Office/Utilities $12,000

Website $2,400

Internet/Phone $1,726

eFax $480

Ink & Supplies $927

Printing & Postage $819

P. O. Box $300

CLE Classes $199

Business Licenses $200

Grant Writer $6,600

Legal $20,000

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March 11, 2024

Subject: Letter of Support for Sharia's Closet's San Marcos Community Foundation Grant Application

Dear Grant Review Committee,

On behalf of Sharia's Closet, I am honored to submit this letter in support of our grant application to the San Marcos Community Foundation. Sharia's Closet is a nonprofit organization dedicated to providing free, personalized clothing and hygiene essentials to individuals and families experiencing crisis. Through our **Bag of Hope** program, we aim to restore dignity, foster confidence, and empower individuals by ensuring they have access to the basic necessities of clean clothing and hygiene products.

Our work directly impacts vulnerable populations such as low-income families, refugees, unhoused individuals, veterans, and survivors of domestic violence. With additional funding, we will be able to expand our services to reach even more San Marcos residents in need. This grant will support our mission by funding program supplies, operational expenses, and outreach efforts necessary to sustain and grow our impact in San Marcos.

We appreciate your time and consideration of our application. Thank you for your dedication to supporting the well-being of San Marcos residents. We look forward to the opportunity to partner with the San Marcos Community Foundation in making a lasting impact.

Sincerely,

Shaiana Linton
Founder/CEO

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2023 Neighborhood FAVE nextdoor

Charity Navigator FOUR-STAR

Platinum Transparency 2025 Candid.

Values:
Dignity | Respect | Personalization | Quality

Title

Sharia's Closet

03/15/2025

by **Shane Linton** in **San Marcos Community Foundation**
on behalf of **Sharias Closet**

6244 El Cajon Blvd
Suite 5
San Diego, California
92115
United States
6195496101
shane.linton@shariascloset.org

id. 49974597

Original Submission

03/15/2025

Score	n/a

	General Project Information
Please enter your organization's name and project name.	Sharia's Closet
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Bag of Hope
Project Start Date	6/2/2025
Project End Date	6/1/2026
Date by Which Funds Will Be Expended:	6/1/2026
Total Number of People Served by this Project	15000
Total Number of People Served by this Project in San Marcos Only	7439
Grant Amount Requested	10000

	Organization Details
Organization Name	Sharia's Closet
Organization Street Address	1050 Los Vallecitos Blvd
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92069
Organization Website	https://www.shariascloset.org
Organization's EIN	81-1088718 200 Sharia's Closet e1c1f54d-a0f4-40eb-9a4c-e89b5f79c32b 6244 El Cajon Blvd Ste 5 San Diego CA 92115 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-17T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2025-03-10T00:00:00 2016 09
	Contact Information
Contact First Name	Shane
Contact Last Name	Linton
Contact Title	Grant Writer
Contact Phone	+16195496101
Contact Email	shane.linton@shariascloset.org
	Project Details

Briefly describe your request for funds.	Sharia's Closet is requesting funding to support our Bag of Hope program, which provides free, customized clothing and hygiene essentials to individuals and families in crisis. The demand for our services has increased significantly, with a 18.6% rise in requests over the past year. Funds will be used to cover program supplies, including clothing, hygiene kits, and essential materials, as well as operational costs such as staffing, rent, and utilities to ensure we can continue serving the community effectively. In 2024, we fulfilled 7439 Bag of Hope requests, serving including unhoused individuals, veterans, refugees, survivors of domestic violence, and families facing economic hardship. With additional funding, we will expand our reach, improve service efficiency, and ensure that every person in need receives dignity, stability, and hope. Your support will directly impact San Marcos's most vulnerable residents, providing them with essential resources to rebuild their lives.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Sharia's Closet's Bag of Hope program provides free, customized clothing and hygiene essentials to individuals and families in crisis throughout San Marcos, including San Diego County. As the cost of living continues to rise, more San Marcos residents are facing financial hardship, homelessness, and other crises. With this funding, we anticipate serving at least 1,500 San Marcos residents, including unhoused individuals, low-income families, veterans, refugees, and survivors of domestic violence. Each Bag of Hope provides 10-12 outfits and hygiene products, offering dignity, stability, and a sense of normalcy. In 2023, requests for assistance increased by 18.6%, and we expect this trend to continue. By supporting this program, you will help ensure that San Marcos residents in need have access to essential clothing and hygiene items, empowering them to pursue employment, education, and stability.
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 collaborates with local shelters, schools, nonprofits, and social service agencies to provide essential clothing and hygiene items. We partner with One Safe Place serving San Marcos residents.

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.	Sharia's Closet has not received funding from the San Marcos Community Foundation in the past. However, we are eager to collaborate and expand our impact to better serve San Marcos residents in need.

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.	**Sharia's Closet: Mission and Community Impact** **Our Mission:** Sharia's Closet is a nonprofit organization dedicated to providing free, personalized clothing and essential hygiene products to individuals and families facing crisis situations. Our mission is to restore dignity, foster confidence, and empower individuals by ensuring that no one in our community goes without the basic necessities of clean clothing. We serve a diverse population, including unhoused individuals, survivors of domestic violence, refugees, low-income families, veterans, and individuals recovering from personal hardships. **Strategic Objectives:** To achieve our mission, we focus on the following strategic objectives: • **Expand Reach & Accessibility**: Increase the number of individuals served through partnerships with shelters, schools, and social service agencies. • **Enhance Program Sustainability**: Secure diverse funding sources, including grants, donations, and community partnerships, to sustain and grow our services. • **Improve Operational Efficiency**: Streamline distribution methods to ensure timely and dignified access to essential items. • **Community Engagement & Awareness**: Raise awareness about clothing insecurity and the importance of access to essential resources. • **Empowerment Through Clothing**: Provide individuals with clothing that suits their unique needs, offering a sense of self-confidence and stability. **Milestone Achievements:** Since our founding, Sharia's Closet has experienced tremendous growth and impact: • **Over 64,210 individuals served since 2013**: Helping individuals regain confidence and stability through access to clean clothing.

- **Significant Growth in Demand**: In **2022, we served 9,424 individuals**. By **2023, this number increased to 14,874**, marking a **57.8% rise in requests** for our Bags of Hope program.
- **17,639 Bags of Hope distributed in 2024**: Each containing 10-12 outfits and hygiene products, directly benefiting those in need.
- **Strong Community Partnerships**: Collaborating with shelters, schools, and agencies throughout San Diego County, including organizations serving San Marcos residents.
- **Award Recognition**: Acknowledged for our community service and commitment to aiding vulnerable populations.

Testimonials:
The impact of Sharia's Closet is best reflected through the voices of those we serve:

- "I had nothing when I fled from domestic violence. Sharia's Closet gave me not just clothing, but a renewed sense of hope. I felt human again." - A survivor of domestic violence
- "The clothes provided by Sharia's Closet helped me feel confident for my job interview. I got the job, and it changed my life." - A job seeker transitioning out of homelessness
- "As a refugee, starting over is overwhelming. The kindness and support from Sharia's Closet made me feel welcomed and valued." - A refugee resettling in San Diego

Sharia's Closet is deeply committed to uplifting individuals in crisis by providing essential clothing and hygiene items. Our work directly contributes to the well-being of our community, ensuring that San Marcos residents, including those in San Diego County, have access to these critical resources. By continuing to expand our services, strengthen partnerships, and secure funding, we can ensure that more individuals in need receive the support necessary to rebuild their lives with dignity and confidence.

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

Supporting_Project_Documents.pdf

AG_Rob_Bonta.jpg

Bag_of_Hope.jpg

Celebrate_Women.jpg

Clothing_donation.jpg

Ranch_Coast_Mag.jpg

SC_Chula_Vista_openning.jpg

SC_In_the_News.jpg

Shamine_CEO.jpg

Please upload the annual operating budget for your organization.

SC_Organizational_Budget_FY25_PL.pdf

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

Statement_of_Activity_2024.pdf

Audit_Letter.pdf

Please attach the first two pages of your Federal 990.

SC_990_pg_12.pdf

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

Letter_of_Support.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	51174

Is this a Challenge or Matching Grant?	No

Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Our budget includes staffing, rent, utilities, supplies, and program costs. We rely on grants and donations. If not fully funded, we will adjust resources to continue serving.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Program Manager: $1,308.28/month x 12	*$ 15,699.36*	
Fringe Benefits (Payroll taxes): $291.72/month x 12	$ 3,500.64	
Materials and Supplies	$ 25,723.74	Materials and Supplies
Purple Bags: $11,807.01		Materials and Supplies
Office Supplies: $2,111.24		Materials and Supplies
Program Supplies (Socks, underwear, hygiene, etc.): $10,000.00		Materials and Supplies
Meetings/Conferences: $140.00		Materials and Supplies
Printing & Photocopy: $5.00		Materials and Supplies
Shipping & Postage: $224.05		Materials and Supplies
Phone & Internet Service: $1,436.44		Materials and Supplies
Indirect Expenses (Capped at 25% of funding request)	$ 6,250.00	
Total budget for this PROJECT:	$ 51,173.74	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Albatross Charitable Foundation	$ 2,000.00	C
Additional Funding Source 2	Cultivate: A Counseling Collective	$ 300.00	C
Additional Funding Source 3	Mr. & Mrs. Trevor Mauch	$ 500.00	C
Additional Funding Source 4	San Diego Community Enhancement Grant District 2 - Supervisor Joel Anderson	$ 50,000.00	CD
Additional Funding Source 5	California Credit Union Foundation	$ 10,000.00	P
Additional Funding Source 6	2025 AARP Community Challenge Grant Program	$ 25,000.00	P
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

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March 11, 2024

To Whom It May Concern,

Subject: Management Letter Regarding the Audit of Sharia's Closet's Most Recent Year-End Financial Statements

Dear Sir/Madam,

This letter is to confirm that Sharia's Closet operates with an annual budget below **$500,000**. As a result, in compliance with applicable nonprofit financial reporting standards and guidelines, our organization conducts an internal audit rather than engaging in a full external audit of our financial statements.

Sharia's Closet remains committed to transparency, accountability, and sound financial management. Our internal financial review process is conducted with diligence to ensure that all funds are utilized effectively and in alignment with our mission to serve individuals and families in need. We implement internal controls, regular financial reporting, and board oversight to maintain accuracy and integrity in our financial records.

We appreciate your support and are happy to provide any additional documentation or clarification as needed. Please do not hesitate to contact us should you require further information.

Sincerely,

Shaunti Luster
Founder/CEO

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2023 Neighborhood FAVE nextdoor

Charity Navigator FOUR-STAR

Platinum Transparency 2025 Candid.

Values:
Dignity | Respect | Personalization | Quality

Company name: Sharia’s Closet

Budget name: Budget_FY25_P&L

Budget type: Profit and loss

Period: FY 2025 (Jan 2025 - Dec 2025)

Consolidated

Accounts	Budget totals	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025
Income													
40029 Store credit													
40030 In-kind													
40031 Goods													
40032 Services													
Total 40030 In-kind	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
40035 Matching Gifts													
40050 Sales													
40300 Charitable Contributions													
40301 Church													
40302 Corporation													
40303 Foundation													
Total 40300 Charitable Contributions	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
40400 Donations	$130250.00	58000	4550	26000	5550	3250	600	9100	6150	8250	1400	3900	3500
40401 Board Members													
40402 Corporation	$2850.00		0	750	0	100			500	500	500	500	
40403 Individual (Cash)													
40404 Individual (Check)													
40405 Individual (Venmo)													
40406 PayPal	$8795.00	800	900	535	635	550	700	825	700	925	625	700	900
40407 One-Time													
40408 Monthly Membership													
40409 Recurring													
40410 General	$0.00	0	0	0	0	0	0	0	0	0	0	0	0
Total 40400 Donations	**$141895.00**	**$58800.00**	**$5450.00**	**$27285.00**	**$6185.00**	**$3900.00**	**$1300.00**	**$9925.00**	**$7350.00**	**$9675.00**	**$2525.00**	**$5100.00**	**$4400.00**
40420 Grants	$195600.00	16300	16300	16300	16300	16300	16300	16300	16300	16300	16300	16300	16300
40421 Restricted	$0.00	0	0	0	0	0	0	0					
40422 Unrestricted													
Total 40420 Grants	**$195600.00**	**$16300.00**	**$16300.00**	**$16300.00**	**$16300.00**	**$16300.00**	**$16300.00**	**$16300.00**	**$16300.00**	**$16300.00**	**$16300.00**	**$16300.00**	**$16300.00**
40440 Referring partner agency /contribution													
40450 Sponsorships													

Accounts	Budget totals	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025
40451 Corporate													
40452 Room													
40453 Physical Sponsor													
Total 40450 Sponsorships	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
40500 Program Revenue													
40501 Infant & Toddler													
40502 Children & Teens													
40503 Women's Casual													
40504 Men's Casual													
40505 Professional													
40506 Hygiene (Non-Menstrual)													
40507 Menstrual Hygiene													
40508 Diapers													
40509 Literacy													
40510 Socks & Underwear													
Total 40500 Program Revenue	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
42000 Billable Expenditure Revenue													
49999 Uncategorized Income	$0.00	0	0	0	0	0	0	0	0	0	0	0	0
79999 Unapplied Cash Payment Revenue													
Corporate Contributions													
Sales of Product Revenue													
Total Income	**$337495.00**	**$75100.00**	**$21750.00**	**$43585.00**	**$22485.00**	**$20200.00**	**$17600.00**	**$26225.00**	**$23650.00**	**$25975.00**	**$18825.00**	**$21400.00**	**$20700.00**
Cost of Goods Sold													
50000 Cost of Goods Sold													
Total Cost of Goods Sold													
Expense													
60000 Bank & Merchant fees	$144.00	12	12	12	12	12	12	12	12	12	12	12	12
60002 Bank Interest													
Total 60000 Bank & Merchant fees	**$144.00**	**$12.00**	**$12.00**	**$12.00**	**$12.00**	**$12.00**	**$12.00**	**$12.00**	**$12.00**	**$12.00**	**$12.00**	**$12.00**	**$12.00**
60020 Advertising & Marketing	$5400.00	200	200	200	200	200	200	200	200	200	2500	600	500
60100 Electricity													
60101 Insurance	$1300.00									600	700		
60102 Internet													
60103 Meals/ Meetings	$3090.00	0	0	2350	690	0	0	0	0	0	50	0	0
60104 Mileage													

Accounts	Budget totals	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025
60105 Phone	$0.00	0	0	0	0	0	0	0	0	0	0	0	0
60106 Web Hosting	$0.00	0	0	0	0	0	0	0	0	0	0	0	0
60110 Office Supplies	$2150.00	750	50	225	400	100	25	25	25	25	375	125	25
60111 Printing + Photocopy													
60112 Shipping & Postage	$235.00	10	125	10	10	10	10	10	10	10	10	10	10
60113 Cleaning supplies													
60114 Water, Coffee, Snacks	$0.00	0	0	0	0	0	0	0	0	0	0	0	0
Total 60110 Office Supplies	**$2385.00**	**$760.00**	**$175.00**	**$235.00**	**$410.00**	**$110.00**	**$35.00**	**$35.00**	**$35.00**	**$35.00**	**$385.00**	**$135.00**	**$35.00**
60120 Purple bags	$11950.00	1000	0	0	2100	1250	1700	0	2800		3100	0	0
60130 Rent	$33600.00	2800	2800	2800	2800	2800	2800	2800	2800	2800	2800	2800	2800
60135 Training													
60140 Travel													
60145 Software & App	$4240.00	20	3700	20	180	20	20	20	20	20	180	20	20
60150 Repairs													
60151 Buildings	$5250.00					2000	2620	630					
60152 Computer & Equipment Repairs													
Total 60150 Repairs	**$5250.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$2000.00**	**$2620.00**	**$630.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
60400 Payroll Expenses													
60401 Employee Health Insurance													
60402 Payroll Taxes	$55800.00	4650	4650	4650	4650	4650	4650	4650	4650	4650	4650	4650	4650
60403 Payroll Service Fees	$2160.00	180	180	180	180	180	180	180	180	180	180	180	180
60404 Wages	$169800.00	14150	14150	14150	14150	14150	14150	14150	14150	14150	14150	14150	14150
60405 Workers Compensation Insurance													
Total 60400 Payroll Expenses	**$227760.00**	**$18980.00**	**$18980.00**	**$18980.00**	**$18980.00**	**$18980.00**	**$18980.00**	**$18980.00**	**$18980.00**	**$18980.00**	**$18980.00**	**$18980.00**	**$18980.00**
60410 Operational													
60450 Professional Fees	$0.00	0	0	0	0	0	0	0	0	0	0	0	0
60451 Accounting													
60452 Contractors	$0.00	0	0	0	0	0	0	0	0	0	0	0	0
60453 Fundraising													
60454 Legal	$900.00	75	75	75	75	75	75	75	75	75	75	75	75
Total 60450 Professional Fees	**$900.00**	**$75.00**	**$75.00**	**$75.00**	**$75.00**	**$75.00**	**$75.00**	**$75.00**	**$75.00**	**$75.00**	**$75.00**	**$75.00**	**$75.00**
60500 Program Expenses	$13000.00	2500	1850	800	600	300	3400	2100	200	200	750	150	150
60501 Children & Teens Apparel													
60502 Diapers													
60503 Hygiene (Non-Menstrual)													

Accounts	Budget totals	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025
60504 Infant & Toddler													
60505 Literacy													
60506 Men’s Apparel													
60507 Menstrual Hygiene													
60508 Women’s Apparel													
60509 Shoes													
60510 Socks & Underwear													
Total 60500 Program Expenses	**$13000.00**	**$2500.00**	**$1850.00**	**$800.00**	**$600.00**	**$300.00**	**$3400.00**	**$2100.00**	**$200.00**	**$200.00**	**$750.00**	**$150.00**	**$150.00**
69999 Uncategorized expenses													
89999 Uncategorized Expense													
Training													
Total 89999 Uncategorized Expense	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Bank and Merchant Fees													
Dues and Subscriptions													
Employee/Volunteer Relations													
Employee/Volunteer Relations (231)													
Equipment - Supplies													
Meals/Meetings													
Other Business Expenses													
PayPal Fees	$0.00	0	0	0	0	0	0	0	0	0	0	0	0
60001 PayPal_Bank Fees	$120.00	10	10	10	10	10	10	10	10	10	10	10	10
Total PayPal Fees	**$120.00**	**$10.00**	**$10.00**	**$10.00**	**$10.00**	**$10.00**	**$10.00**	**$10.00**	**$10.00**	**$10.00**	**$10.00**	**$10.00**	**$10.00**
Purchases													
Program expenses													
Total Purchases	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Rent-1													
Self Storage Rental	$0.00	0	0	0	0	0	0	0	0	0	0	0	0
Supplies (all encompassing to class)	$21300.00	1350	2500	3000	1800	2500	1550	1025	1750	2400	2150	775	500
Bags													
Total Supplies (all encompassing to class)	**$21300.00**	**$1350.00**	**$2500.00**	**$3000.00**	**$1800.00**	**$2500.00**	**$1550.00**	**$1025.00**	**$1750.00**	**$2400.00**	**$2150.00**	**$775.00**	**$500.00**
Utilities	$4435.00	300	250	225	225	100	225	300	550	850	750	410	250
Internet & TV services	$1380.00	115	115	115	115	115	115	115	115	115	115	115	115
Total Utilities	**$5815.00**	**$415.00**	**$365.00**	**$340.00**	**$340.00**	**$215.00**	**$340.00**	**$415.00**	**$665.00**	**$965.00**	**$865.00**	**$525.00**	**$365.00**
Total Expense	**$336254.00**	**$28122.00**	**$30667.00**	**$28822.00**	**$28197.00**	**$28472.00**	**$31742.00**	**$26302.00**	**$27547.00**	**$26297.00**	**$32557.00**	**$24082.00**	**$23447.00**
Other Income													

Accounts	Budget totals	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025
40100 Interest Earned	$5760.00	480	480	480	480	480	480	480	480	480	480	480	480
Total Other Income	**$5760.00**	**$480.00**	**$480.00**	**$480.00**	**$480.00**	**$480.00**	**$480.00**	**$480.00**	**$480.00**	**$480.00**	**$480.00**	**$480.00**	**$480.00**
Other Expense													
80001 Transportation, Rideshare, Fuel, Vehicle													
80002 Reconciliation Discrepancies													
Total Other Expense	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Total Net Income	**$7001.00**	**$47458.00**	**$-8437.00**	**$15243.00**	**$-5232.00**	**$-7792.00**	**$-13662.00**	**$403.00**	**$-3417.00**	**$158.00**	**$-13252.00**	**$-2202.00**	**$-2267.00**

Monday, December 16, 2024 at 11:11 AM PST

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A **For the 2023 calendar year, or tax year beginning** , 2023, and ending , 20

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

C Name of organization: Sharia's Closet
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 6244 El Cajon Blvd
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: San Diego, CA 92115

D Employer identification number: 81-1088718

E Telephone number:

G Gross receipts $ 270,533

F Name and address of principal officer:

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: Shariascloset.org

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

L Year of formation: 2016

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Provide free emergency clothing to those experiencing financial hardship

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	0
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	14
6	Total number of volunteers (estimate if necessary)	6	1,249
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	282
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)		270,251
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		282
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		270,533
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		179,146
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		84,972
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		264,118
19	Revenue less expenses. Subtract line 18 from line 12		6,415

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)		314,420
21	Total liabilities (Part X, line 26)		0
22	Net assets or fund balances. Subtract line 21 from line 20		314,420

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

Shamine Linton
Signature of officer — Date

Shamine Linton, Founder CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
BRUCE HARLOW	BRUCE HARLOW	05-16-2024		XXXXXXXXX

Firm's name: Blue Moon Tax Service — Firm's EIN:
Firm's address: 1500 E Valley Parkway Ste B, Escondido CA 92027 — Phone no. 760-715-2962

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2023)

EEA

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:

Provide free emergency clothing to those experiencing financial hardship

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 $ 264,118 including grants of $) (Revenue $)

Provide free emergency clothing to those experiencing financial hardship

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 264,118

Client Copy

Sharia’s Closet

Statement of Activity

January - December 2024

	TOTAL
Revenue	
40300 Charitable Contributions	-386.00
40400 Donations	138,409.66
40402 Corporation	2,730.00
40406 PayPal	9,582.50
Total 40400 Donations	**150,722.16**
40420 Grants	261,405.00
Total Revenue	**$411,741.16**
GROSS PROFIT	**$411,741.16**
Expenditures	
60000 Bank & Merchant fees	140.00
60020 Advertising & Marketing	5,144.41
60101 Insurance	1,254.00
60103 Meals/ Meetings	3,086.73
60110 Office Supplies	2,111.24
60111 Printing + Photocopy	5.00
60112 Shipping & Postage	224.05
Total 60110 Office Supplies	**2,340.29**
60120 Purple bags	11,807.01
60130 Rent	32,780.00
60145 Software & App	4,971.66
60150 Repairs	
60151 Buildings	8,569.86
Total 60150 Repairs	**8,569.86**
60400 Payroll Expenses	152.00
60402 Payroll Taxes	59,313.65
60403 Payroll Service Fees	1,805.47
60404 Wages	140,547.28
Total 60400 Payroll Expenses	**201,818.40**
60410 Operational	125.00
60450 Professional Fees	
60454 Legal	1,050.00
Total 60450 Professional Fees	**1,050.00**
60500 Program Expenses	12,428.81
60502 Diapers	140.00
Total 60500 Program Expenses	**12,568.81**
Bank and Merchant Fees	52.00
Equipment - Supplies	4,185.24
Meals/Meetings	168.77

Sharia’s Closet

Statement of Activity

January - December 2024

	TOTAL
PayPal Fees	
60001 PayPal_Bank Fees	95.22
Total PayPal Fees	**95.22**
Purchases	
Program expenses	3,992.62
Total Purchases	**3,992.62**
Self Storage Rental	480.00
Supplies (all encompassing to class)	21,474.50
Utilities	4,559.60
Internet & TV services	1,436.44
Total Utilities	**5,996.04**
Total Expenditures	**$322,100.56**
NET OPERATING REVENUE	**$89,640.60**
Other Revenue	
40100 Interest Earned	5,724.24
Total Other Revenue	**$5,724.24**
NET OTHER REVENUE	**$5,724.24**
NET REVENUE	**$95,364.84**

SHARIA'S CLOSET™

Emergency clothing with dignity and respect.

Thank you for visiting,
Attorney General, Rob Bonta!

SHARIA'S CLOSET™

Emergency clothing with dignity and respect.

Thank you for your patience!

CELEBRATING

WOMEN

2024

NON-PROFIT RISING STAR

SHARIA'S CLOSET™

Emergency clothing with dignity and respect.

SAN DIEGO MAGAZINE

Sharia's Closet

- San Diego County's largest supplier of emergency clothing
- 58K San Diegans served since 2013
- 90 Bags of Hope made every day
- Demand up 45%
- Must secure a larger "Forever Home" space to continue to serve

The mission of Sharia's Closet is to provide free emergency clothing, shoes, and hygiene kits — lovingly delivered in purple Bags of Hope — to our neighbors in need. Clean, quality clothing may seem like a small gesture, but to some San Diegans, these Bags of Hope are transformative: children and teens attend school with confidence, adults go to work or interviews with dignity. Hope happens at Sharia's Closet.

SHARIA'S CLOSET

6244 El Cajon Boulevard, Suite 5
San Diego, CA 92115
619.808.4979
shariascloset.org

SHARIA'S CLOSET™

Emergency clothing with dignity and respect.

Chula Vista Grand Opening

JANUARY 26, 2025

IN THE NEWS

“SHARIA'S CLOSET RESPONDS TO FIRE VICTIMS WITH A HELPING HAND”

SHARIA'S CLOSET
Emergency clothing with dignity and respect.

At Sharia's Closet, we have separate rooms for men, women, and children's clothing —because everyone deserves dignity and hope. ♥

@SHARIASCLOSET

"One action at a time, one day at a time, and one bag at a time"

-CEO & Founder, Shamine Linton

San Diego Business Journal

BLACK LEADERS OF INFLUENCE 2025

IN ASSOCIATION WITH

County of San Diego SDBCC Black Chamber of Commerce

CERTIFICATE OF RECOGNITION

This award is proudly presented to

Shamine Linton

of

Sharia's Closet

We honor and acknowledge your contributions
and commitment in the San Diego Business Community

SAN DIEGO BUSINESS JOURNAL

Donna DeBerry

President & CEO, County of San Diego Black Chamber of Commerce

Kevin Cox

Publisher, San Diego Business Journal

Certificate of Recognition

City of Chula Vista, California

Presented to

Sharia's Closet

For its mission to support families and individuals in need with clothing, shoes, accessories, and hygiene products.

January 2025

John McCann

Mayor

COUNTY OF SAN DIEGO, FIFTH DISTRICT
SUPERVISOR JIM DESMOND

CERTIFICATE OF COMMENDATION

PRESENTED TO

Sharia's Closet

Exceptional Service

It is my privilege to recognize and honor those organizations who are dedicated to the best ideals of public service, and Sharia's Closet is one such worthy organization that exemplifies outstanding leadership, volunteerism, and community Service. Sharia's Closet is a great asset to the North County San Diego communities. Thank you for your service and best wishes on your continued success!

JIM DESMOND
SUPERVISOR, FIFTH DISTRICT

February 19, 2025
DATE

County of San Diego California

PROCLAMATION

Presented by Supervisor Monica Montgomery Steppe

HONORING SHARIA'S CLOSET

WHEREAS, *the County acts as both a partner and backbone organization to the Live Well San Diego vision for a healthy, safe, and thriving San Diego region. Through this work, the County and partners help organizations and individuals make connections and leverage partnerships to increase their impact in the community; and*

WHEREAS, *Sharia's Closet is a nonprofit organization whose mission is to provide free emergency clothing, accessories, diapers, and hygiene kits to those in need throughout the greater San Diego area since 2013; and*

WHEREAS, *Sharia's Closet supports families experiencing financial hardship or crisis by increasing accessibility to basic needs and enhancing the community's service delivery system; and*

WHEREAS, *Sharia's Closet is a committed diaper distribution site for the San Diego Diaper Bank Program and distributes diapers to families in need; and*

WHEREAS, *Sharia's Closet, in partnership with other organizations, collaborates with a wide network of schools and service agencies to ensure services reach those in need efficiently; and*

WHEREAS, *Sharia's Closet aims to empower people with clothes to promote self-esteem and self-identity in the community by providing attire suitable for school and professional settings, which can be crucial for job interviews and educational opportunities; and*

WHEREAS, *Sharia's Closet is committed to continuing to advance the regional Live Well San Diego vision in pursuit of a just, sustainable, and resilient future for all;* ***NOW THEREFORE,***

BE IT PROCLAIMED *by members of the San Diego County Board of Supervisors on this* ***22nd day of January 2025*** *that they commend* ***SHARIA'S CLOSET*** *for its outstanding service, leadership, and commitment to the health and wellness of county residents and do hereby declare this day to be the* ***"SHARIA'S CLOSET DAY"*** *throughout San Diego County.*

Supervisor 1st District

Supervisor 2nd District

Supervisor 3rd District

Supervisor 4th District

Supervisor 5th District

S T A T E O F C A L I F O R N I A

Senate

CERTIFICATE OF RECOGNITION

SENATOR BRIAN W. JONES

HONORS

SHAMINE LINTON

FOR

OUTSTANDING LEADERSHIP & SERVICE

In special recognition of your unyielding commitment to the betterment of our community through your dedication to empowering women with Growth Aspired People by providing them with the resources and community they need to evolve.

May 18, 2024

S T A T E O F C A L I F O R N I A

Senate

CERTIFICATE OF RECOGNITION

SENATOR BRIAN W. JONES

HONORS

SHAMINE LINTON

SHARIA'S CLOSET

OUTSTANDING COMMUNITY SERVICE

In special recognition of your unyielding commitment to the betterment of our community & your vision to empower people with an urgent need for clothing. Your work carries on the legacy of service, inspired by the spirit of the Mormon Battalion.

January 27, 2024

Certificate of Special Congressional Recognition

Presented to

Shamine Linton

In recognition of 10 years of service
to the community through her work with Sharia's Closet

Tuesday, December 19, 2023
Date

Sara Jacobs
Member of Congress

United States House of Representatives

CERTIFICATE OF RECOGNITION

Sharia's Closet, Chula Vista

On behalf of the U.S. House of Representatives and the residents of California's 52nd Congressional District, I would like to congratulate Sharia's Closet, its founder Shamine Linton, and the entire team for a successful grand opening in its new location. I commend your dedication as an expanding nonprofit organization, serving individuals and families who are experiencing financial hardship or crisis. I wish you many years of continued success.

Juan Vargas

JUAN VARGAS
Member of Congress

U.S. HOUSE OF REPRESENTATIVES

January 22, 2025

Date

TERI
Campus of Life

March 31, 2025

City of San Marcos,

I write to express our support for the submission of a grant request for a sensory-friendly classical music performance tailored specifically for teens and young adults with autism, particularly those who may exhibit highly aggressive behaviors. This initiative aligns with our mission to create inclusive and supportive environments for individuals with diverse needs.

The proposed performance will be designed to provide a safe and calm atmosphere, allowing participants to experience classical music in a manner that is both comfortable and enjoyable for them and their families. By incorporating sensory-friendly elements, we aim to minimize potential triggers and create a welcoming space where these individuals can fully engage with the music.

This performance will offer a unique cultural experience, promote emotional well-being and social interaction among participants, and serve as a model for future inclusive performances, demonstrating the profound impact that thoughtful accommodation can have on the lives of individuals with autism and their families.

Thank you for considering our application. We look forward to the opportunity to bring this meaningful experience to our community.

Sincerely,

Joseph Michalowski
Chief Financial Officer

Title

TERI Inc-Sensory - Friendly Classical Music Performance

03/31/2025

id. 50133798

by **Brooke Trayer** in **San Marcos Community Foundation**
on behalf of **T E R I Inc**

brooket@teriinc.org

Original Submission

03/31/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	TERI Inc-Sensory - Friendly Classical Music Performance
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Sensory-Friendly Classical Music Performance
Project Start Date	5/31/2025
Project End Date	5/31/2025
Date by Which Funds Will Be Expended:	5/31/2025
Total Number of People Served by this Project	60
Total Number of People Served by this Project in San Marcos Only	60
Grant Amount Requested	3650
	Organization Details
Organization Name	TERI INC

Organization Street Address	555 DEER SPRINGS ROAD
Organization City	SAN MARCOS
Organization State	CA
Organization Zip Code	92069
Organization Website	WWW.TERIINC.ORG
Organization's EIN	95-3532129 200 T E R I INC d67e667d-4b11-46d5-8436-0297b87061b4 251 Airport Rd. Oceanside CA 92058 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-31T00:00:00 501(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) 2025-03-10T00:00:00 1996 09
	Contact Information
Contact First Name	BROOKE
Contact Last Name	TRAYER
Contact Title	CLINICAL SERVICES OPERATIONS MANAGER
Contact Phone	+17605471381
Contact Email	BROOKET@TERIINC.ORG
	Project Details

Briefly describe your request for funds.	**Project Description:** We propose to organize a sensory-friendly classical music performance tailored for teen and young adult individuals with autism, specifically those who may exhibit highly aggressive behaviors. This performance will be designed and structured to provide a safe and calming environment, allowing participants to experience the beauty of classical music in a way that is comfortable and enjoyable for them and their families.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	**Compatibility with the City's Image:** · This project supports San Marcos' image as an inclusive and culturally vibrant city, committed to providing enriching experiences for all residents. We are requesting a grant to over these costs so that we can offer this event free of charge to the attendees. We hope that a successful outcome will result in many more opportunities to schedule similar events. **Promotional Value:** · This event will be promoted directly to families who receive other services from TERI and have teenage and young adults with developmental disabilities and are known to engage in more severe behaviors and have higher sensory needs. · If this event proves to be successful, our goal is to expand and offer these events more frequently and to a broader demographic of clients we service (i.e. younger children, senior clients, medically fragile clients, etc). **Anticipated Numbers Served:** The invitation for this event will be extended to families who are already being served by other TERI programs. We anticipate a total of 40-50 clients to attend, each with 1-2 family members for a total of 80-120 attendees.
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 will collaborate with TERI's directors to extend the invitation to clients who meet the criteria of teens to young adults with autism, specifically those who may exhibit highly aggressive behaviors

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 City has supported TERI many times in our vision to improve the quality of life for children and adults with developmental and learning disabilities, allowing for inclusion within the community.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	**Mission Statement/Background:** Since its inception in 1980, TERI has grown to accommodate the needs of many while remaining true to its original goal: to improve the quality of life for children and adults with developmental and learning disabilities, and to change the way the world sees them, allowing for inclusion within the community. Through support, advocacy, and dedication, TERI has brought opportunity and hope to countless individuals and families. TERI looks to the future by operating model programs, conducting applied research in best practice procedures, and offering training and consultation to professionals, families, and other community members. At TERI, we take pride in serving individuals with even the most intense behaviors that are directly related to their diagnoses. Often times, these more intense individuals and their families do not have the same opportunities to experience live events due to the need to ensure the environment is set up in a way that can accommodate moments when they may be escalating and need a safe space to calm down. Safety of all individuals is imperative, which is why we are proposing an event specifically for this demographic. We want everyone to have an opportunity to safely and comfortably enjoy the arts. The idea for this event came from one of TERI's very own Registered Behavior Technicians, Cristian Marsella. Cristian not only has a passion for supporting individuals with autism, but a passion for the arts. While working with one of his nonverbal students, he came to the realization that his student responded really well to classical music! Unfortunately, due to the intensity of the behaviors his student exhibits, going to music or community events that could further tap into his enjoyment of the arts is not an option as there are not venues that have accommodations to maintain a safe environment if his student were to escalate. Cristian wants to combine his love for the arts and his passion for his students into an experience the whole family can be a part of **Objectives:**

1. To create an inclusive event that enriches the artistic and cultural vibe of San Marcos.

2. To provide a safe and supportive environment for individuals with autism to enjoy classical music.

3. To raise awareness about the needs and potential of individuals with autism within the community.

Justification: This project aligns with the City of San Marcos' goals of promoting inclusivity and cultural enrichment. By offering a sensory-friendly performance to this particular demographic, we aim to make classical music accessible to a broader audience, including those who may not typically have the opportunity to attend such events due to sensory sensitivities or behavioral challenges. In the event of a behavioral escalation, TERI staff will be available to support the client and will have structured “break” areas available for clients to deescalate so they can return to enjoy the show with their loved ones. This event will be beneficial for the entire family. Often times, these families do not have opportunities to go out and attend events as a group due to the nature of their child’s disability.

Conclusion: We believe that this sensory-friendly classical music performance will significantly contribute to the cultural and artistic landscape of San Marcos while providing a valuable and inclusive experience for individuals with autism. We appreciate your consideration of our application and look forward to the opportunity to bring this project to life.

We appreciate the time you have taken to review our request and hope that you will see the benefit in this opportunity.

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

Please upload the annual operating budget for your organization.

2024.25_Budget_Worksheet-Summary.pdf

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

TERI_June_30_2023_Audit.pdf

Please attach the first two pages of your Federal 990.

TERI_Form_990_2022-2.pdf

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

Grant_Support_Letter_3.2025.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	3650
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We are requesting funding for the behaviorally trained staff to support clients during episodes should they present themselves in addition to the cost of the venue, venue staff and supplies needed.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
VENUE RENTAL FEE	*$*	*2,100.00*	
THEATER AND LIGHTING TECHNICIAN WAGES	$	650.00	
BREAK ROOM/SENSORY ROOM SUPPLIES	$	300.00	
BEHAVIORAL STAFF WAGES	$	600.00	1 staff for every 5 clients in attendance
Total budget for this PROJECT:	$	3,650.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	NA	NA	NA
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

TERI Inc
Budgeted Statement of Revenue Over (Under) Expense
For the Fiscal Year Ending June 30, 2025
(In Whole Numbers)

	Total
Revenues	
Residential	**11,139,216**
Day Programs	**22,363,544**
Fundraising/Donations	**4,275,000**
Other Income	**2,787,595**
Total Revenues	**40,565,356**
Expenses	
Administrative	**2,328,330**
Program Expenses	**6,536,012**
Wages	**23,294,347**
Benefits	**3,581,454**
Total Expenses	**35,740,143**
Revenues Over/(Under) Expenses Before Depreciation and Legal Expenses	**4,825,213**
Depreciation and Legal Expenses	
Legal Fees	**20,004**
Depreciation	**2,257,595**
Total Depreciation and Legal Expenses	**2,277,599**
Revenues Over/(Under) Expenses	**2,547,614**

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 7/01 , 2022, and ending 6/30 , 20 2023

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

C
TERI Inc
251 Airport Road
Oceanside, CA 92058-1201

D Employer identification number
95-3532129

E Telephone number
760-721-1706

G Gross receipts $ 29,118,247.

F Name and address of principal officer: Cheryl Kilmer
Same As C Above

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.teriinc.org

H(c) Group exemption number

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

L Year of formation: 1980

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Serve Developmentally Disabled and their families in a wide array of program settings.

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	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	4
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	504
6	Total number of volunteers (estimate if necessary)	6	17
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	3,954,991.	1,499,328.
9	Program service revenue (Part VIII, line 2g)	21,667,194.	20,853,774.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,972.	113,025.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	400,930.	6,430,103.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	26,036,087.	28,896,230.

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)	17,089,142.	16,737,582.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	4,640.	129,380.
b	Total fundraising expenses (Part IX, column (D), line 25) 689,134.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,889,624.	6,824,248.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	22,983,406.	23,691,210.
19	Revenue less expenses. Subtract line 18 from line 12	3,052,681.	5,205,020.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	33,830,324.	39,287,258.
21	Total liabilities (Part X, line 26)	7,180,882.	7,432,796.
22	Net assets or fund balances. Subtract line 21 from line 20	26,649,442.	31,854,462.

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

William Mara — Secretary/COO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Peter Mersino				P01251581

Firm's name: KAKU & MERSINO, LLP
Firm's address: 1588 SHAW AVENUE, CLOVIS, CA 93611
Firm's EIN: 770494454
Phone no. 559-324-7097

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:

Serve Developmentally Disabled and their families in a wide array of program settings.

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

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

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

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

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

4a (Code:) (Expenses $ 8,726,899. including grants of $) (Revenue $ 7,550,075.)

Provide Day Program, Transportation, Respite, Vocational, and Equestrian Programs, to more than 600 individuals with autism and developmental disabilities, and their families.

4b (Code:) (Expenses $ 7,380,333. including grants of $) (Revenue $ 9,442,678.)

Provide group homes to 71 individuals with disabilities.

4c (Code:) (Expenses $ 2,892,642. including grants of $) (Revenue $ 3,861,021.)

Provide two Non-Public Schools to more than 60 children with autism and developmental disabilities.

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

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

4e Total program service expenses 18,999,874.

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

CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2023

INDEPENDENT AUDITORS' REPORT

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

JUNE 30, 2022

	Page Number
Independent Auditors' Report	1-2
Consolidated Statement of Financial Position	3
Consolidated Statement of Activities	4
Consolidated Statement of Functional Expenses	5-6
Consolidated Statement of Cash Flows	7
Notes to the Consolidated Financial Statements	8-19

KAKU & MERSINO, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the accompanying financial statements of T.E.R.I., Inc. & Affiliates (a nonprofit organization), which comprise the statement of financial position as of June 30, 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 financial statements referred to above present fairly, in all material respects, the financial position of T.E.R.I., Inc. & Affiliates as of June 30, 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of T.E.R.I., Inc. & Affiliates and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about T.E.R.I., Inc. & Affiliates' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of T.E.R.I., Inc. & Affiliates' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about T.E.R.I., Inc. & Affiliates' ability to continue as a going concern for a reasonable period of time.

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

KAKU & MERSINO, LLP

March 18, 2025

1588 Shaw Ave • Clovis, CA 93611 • 559/324-7097 • Fax 559/324-7180

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

ASSETS

Cash	$ 6,870,252
Accounts Receivable	8,026,246
Grants Receivable	21,275
Contributions Receivable	315,100
Prepaid Expenses	161,804
Investments	13,301
Client Trust Accounts	221,292
Deposits	183,989
Right of Use Asset	393,316
Construction in Progress	8,754,285
Property and Equipment, net	18,425,089
TOTAL ASSETS	$ 43,385,949

LIABILITIES

Accounts Payable	$ 2,573,238
Salaries and Benefits Payable	864,143
Accrued Expenses	2,884,803
Accrued Interest	143,902
Client Trust Accounts	221,292
Lease Liability	393,316
Notes Payable	2,108,543
TOTAL LIABILITIES	9,189,237

NET ASSETS

Without Donor Restrictions	33,283,085
With Donor Restrictions	913,627
TOTAL NET ASSETS	34,196,712
TOTAL LIABILITIES AND NET ASSETS	$ 43,385,949

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

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

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE and SUPPORT			
Program Service Fees			
Residential	$ 9,031,985		$ 9,031,985
Adult Day Programs	5,877,772		5,877,772
Non Public Schools	3,860,991		3,860,991
Respite	856,892		856,892
Rental Income	743,320		743,320
Transportation	466,059		466,059
Total Program Service Fees	20,837,019	-	20,837,019
Public Support			
Contributions	1,166,328	$ 55,000	1,221,328
Grants	278,000		278,000
Total Public Support	1,444,328	55,000	1,499,328
Other Revenue			
Sales $ 929,456			
Cost of Sales (268,587)	660,869		660,869
Miscellaneous	6,718,790		6,718,790
Gain on Investments	49,934		49,934
Total Other Revenue	7,429,593	-	7,429,593
Net assets released from restrictions	1,709,578	(1,709,578)	-
TOTAL SUPPORT and REVENUE	31,420,518	(1,654,578)	29,765,940
EXPENSES			
Program Services	20,332,374		20,332,374
Supporting Services			
Management and General	4,411,985		4,411,985
Development	689,136		689,136
Total Supporting Services	5,101,121	-	5,101,121
TOTAL EXPENSES	25,433,495	-	25,433,495
INCREASE/(DECREASE) IN NET ASSETS	5,987,023	(1,654,578)	4,332,445
NET ASSETS, BEGINNING OF YEAR	27,296,062	2,568,205	29,864,267
NET ASSETS, END OF YEAR	$ 33,283,085	$ 913,627	$ 34,196,712

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

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

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2023

	Program Services							
	Residential	Adult Day Programs	Non Public Schools	Respite	Transportation	TERI Inspired Resale	TERI Vocational Center	Equestrian
Salaries	$ 4,771,270	$ 2,628,370	$ 2,003,830	$ 555,951	$ 385,968	$ 105,888	$ 314,722	$ 130,239
Payroll taxes	352,024	194,156	146,699	41,738	28,664	7,026	26,771	9,540
Health insurance/Wellness	170,435	249,763	150,093	13,939	15,121	(1,466)	4,962	9,915
Workers compensation	263,624	53,641	34,325	31,879	23,665	3,867	14,545	2,931
Client activities	49,840	1,029	517	5,142	-	-	-	-
Vocational service	-	18,540	1,017	8	-	-	-	-
Vehicle expense	-	178	-	-	461,051	2,847	147	1,398
Information Technology	26,986	58,982	31,784	9,322	39,310	5,984	21,861	4,772
Office supplies	4,675	7,460	1,288	199	610	596	11,457	246
Advertising	9,693	10,289	4,724	3,499	1,209	2,051	9,729	332
Utilities	35,069	138,045	118,922	2,159	643	15,747	72,454	35,949
Interest	473	-	-	-	-	-	-	2,686
Dues and subscriptions	3,743	2,352	5,725	1,083	666	403	2,559	754
Insurance	1,053	4,713	2,577	41	1,836	3,336	14,115	27,032
Depreciation	2,983	39,353	32,040	-	178,051	-	268,465	127,208
Rent	208,780	356,262	171,480	3,509	2,878	61,581	-	-
Unreimbursed Services	7,638	-	-	240	-	-	-	-
Bank charges	-	-	-	-	65	7,589	12,592	-
Business promotion	12	29	110	57	69	114	7,077	-
Taxes and licenses	133,896	875	5,988	2	9	-	3,010	-
Seminars	7,635	5,189	2,272	-	684	-	1,474	1,246
Auto allowance & mileage	63,352	20,202	19,799	53,185	307	236	671	959
Food	426,537	3,192	1,767	384	326	-	2,361	157
Household supplies	161,569	9,520	6,410	-	4,911	-	40,080	2,702
Equipment rental	793	18,032	1,039	135	-	1,647	1,964	2,599
Outside services	50,548	46,238	64,941	8,406	286	364	90,716	32,286
Program supplies	25,576	77,124	31,426	5,544	877	3,073	22,644	44,833
Repairs and maintenance	5,860	6,244	17,979	8	1,029	213	6,776	4,009
Medi-Cal quality assurance	392,140	-	-	-	-	-	-	-
Medications	29,913	-	-	-	-	-	-	-
	$ 7,206,117	$ 3,949,778	$ 2,856,752	$ 736,430	$ 1,148,235	$ 221,096	$ 951,152	$ 441,793
Percentage	28.3%	15.5%	11.2%	2.9%	4.5%	0.9%	3.7%	1.7%

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

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

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2023

	Program Services			Supporting Services			
	Therapy Services	HUD Affiliates	Program Services Total	Management and General	Development	Supporting Services Total	Total
Salaries	$ 1,156,195	$ 377,584	$ 12,430,017	$ 1,805,389	$ 290,534	$ 2,095,923	$ 14,525,940
Payroll taxes	85,203	28,764	920,585	214,144	20,019	234,163	1,154,748
Health insurance/Wellness	86,841	24,264	723,867	495,887	14,319	510,206	1,234,073
Workers compensation	35,932	24,951	489,360	19,540	2,452	21,992	511,352
Client activities	53	-	56,581	-	-	-	56,581
Vocational service	6	-	19,571	87	15	102	19,673
Vehicle expense	-	-	465,621	2,121	60	2,181	467,802
Information Technology	37,131	31,236	267,368	325,146	35,193	360,339	627,707
Office supplies	945	-	27,476	30,640	7,442	38,082	65,558
Advertising	2,677	-	44,203	16,231	3,038	19,269	63,472
Utilities	699	271,662	691,349	48,187	19,882	68,069	759,418
Interest	-	10,721	13,880	6,732	-	6,732	20,612
Dues and subscriptions	2,163	4,455	23,903	33,987	9,513	43,500	67,403
Insurance	-	30,118	84,821	90,548	3,406	93,954	178,775
Depreciation	-	264,217	912,317	92,961	64,080	157,041	1,069,358
Rent	956	-	805,446	44,209	7,002	51,211	856,657
Unreimbursed Services	11,375	69	19,322	14,422	20,000	34,422	53,744
Bank charges	2,925	114	23,285	28,738	1,811	30,549	53,834
Business promotion	68	-	7,536	31,737	6,433	38,170	45,706
Taxes and licenses	1,682	7,830	153,292	372	277	649	153,941
Seminars	476	-	18,976	54,150	6,831	60,981	79,957
Auto allowance & mileage	22,624	-	181,335	53,669	2,709	56,378	237,713
Food	-	-	434,724	9,329	3,481	12,810	447,534
Household supplies	-	46,181	271,373	19,885	13,685	33,570	304,943
Equipment rental	-	10,046	36,255	10,351	272	10,623	46,878
Outside services	5,922	172,275	471,982	913,000	152,596	1,065,596	1,537,578
Program supplies	1,849	-	212,946	41,206	3,729	44,935	257,881
Repairs and maintenance	-	60,812	102,930	9,317	357	9,674	112,604
Medi-Cal quality assurance	-	-	392,140	-	-	-	392,140
Medications	-	-	29,913	-	-	-	29,913
	$ 1,455,722	$ 1,365,299	$ 20,332,374	$ 4,411,985	$ 689,136	$ 5,101,121	$ 25,433,495
Percentage	5.7%	5.4%	79.9%	17.4%	2.7%	20.1%	100.0%

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

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

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	$	4,332,445
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation		1,069,358
Change in Investments		(2,249)
(Increase) Decrease in Assets:		
Accounts Receivable		(4,168,576)
Contribution Receivable		1,651,400
Prepaid Expenses and Other Assets		115,264
Deposits		8,721
Increase (Decrease) in Liabilities:		
Accounts Payable		1,892,009
Salaries and Benefits Payable		(346,004)
Accrued Expenses		825,473
Accrued Interest		5,164
NET CASH PROVIDED BY OPERATING ACTIVITIES		5,383,005
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of Property and Equipment		(351,087)
Increase Construction in Progress		(2,964,389)
NET CASH USED BY INVESTING ACTIVITIES		(3,315,476)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on Debt		(1,253,502)
NET CASH USED BY FINANCING ACTIVITIES		(1,253,502)
NET INCREASE IN CASH AND CASH EQUIVALENTS		814,027
BEGINNING CASH AND CASH EQUIVALENTS		6,056,225
ENDING CASH AND CASH EQUIVALENTS	$	6,870,252

Supplemental Disclosures of Cash Flow Information:
Cash paid during year for interest $37,633.

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

Note 1 – Nature of Activities

T.E.R.I., Inc. (Training, Education, and Resource Institute) (the Agency) was incorporated August 21, 1980, as a California nonprofit corporation dedicated to the rehabilitation and therapy of developmentally disabled individuals in San Diego County. The Agency provides residential group homes as intermediate care facilities, operates an adult development center with community based and behavior management programs, two non-public schools, related transportation services and therapy programs including applied behavior analysis and equestrian, as well as other programs for its clients and their families. In addition, it operates a thrift store, Cafe', Theater, and Event Venue operations, and carries out various research and fundraising activities.

Medi-Cal provides partial reimbursement for the operation of the residential group homes, and the State of California provides partial reimbursement for the operation of vocational training, transportation, and respite programs. Local school districts provide partial reimbursement for the operation of educational programs. Insurance carriers, individuals, other agencies, and school districts partially fund the therapy programs.

Note 2 – Summary of Significant Accounting Policies

Principles of Consolidation

The Agency consolidates related nonprofit corporations in which it has a controlling financial interest. The corporations were established to operate residential facilities to provide individuals with developmental and learning disabilities with housing and services specifically designed to meet their physical, social, and psychological needs and to promote their health, security, happiness and usefulness. The accompanying financial statements reflect the consolidation of the financial statements of the Agency and its affiliates: The Roher Foundation, Ted Williams Housing Corporation, Mitchell Housing Corporation, Martin Housing Corporation, Mara Housing Corporation, Jarred DeZonia Foundation, Wendell Starling Home, McNealy Housing Corporation, Susan Parham Housing Corporation, and Joseph Michalowski Housing Corporation. The affiliate organizations are regulated by the U.S. Department of Housing & Urban Development (HUD) and are nonprofit public benefit corporations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Service Code. The Roher Foundation is also audited separately as a single audit in accordance with Uniform Guidance as required by HUD.

Basis of Accounting

The financial statements of the Agency are prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and liabilities.

Note 2 – Summary of Significant Accounting Policies (Continued)

Financial Statement Presentation

The Agency reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

- Net Assets without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program related services, raising contributions, and performing administrative functions.

- Net Assets with Donor Restrictions – These net assets generally result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

Cost Allocations

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied and that is also in accordance with guidance of any specific funding terms and conditions associated with the funding received. Allocated expenditures for shared costs include compensation and benefits, which are allocated either on the basis of actual time tracking or estimates of time and effort such as may be extrapolated from a time study. Costs such as contract services are allocated to the program which receives the benefit and may be further allocated based on clients, employees, or number of service units. Facility costs are allocated based on square footage.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual results could differ from those estimates.

Advertising

Advertising costs are expensed as incurred. Advertising costs totaling $63,471 were expensed in the year ended June 30, 2023. There were no advertising costs capitalized during the year ended June 30, 2023.

Note 2 – Summary of Significant Accounting Policies (Continued)

Contributed Volunteer Services

Contributed services throughout the year are not recognized as contributions in the financial statements since there is no provision in the accounting regulations. However, many individuals volunteer time and perform a variety of tasks that assist the Agency.

Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, the Agency considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Investments

Investments in marketable equity securities with readily determinable fair values are stated at fair value. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Accounts and Grants Receivable

Accounts receivable are amounts due from various agencies and entities for services performed under fee for service contracts. Grants receivable are amounts due from federal, state, or local funding sources for services performed under cost reimbursement contracts. Management estimated a provision of $195,674 for allowance for doubtful accounts which is included in accounts and grants receivable.

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promise becomes unconditional. Due to the nature of contributions, significant increases and decreases in net assets may occur. These significant fluctuations can arise as contributions are recognized as support in the fiscal period in which they are contributed, but the expense incurred with such contributions occur in a different period. Or, the contributions may be used to purchase property and equipment that is capitalized and depreciated over several periods.

Note 2 – Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment purchased with Agency funds are capitalized at cost and depreciated over the useful estimated lives of the asset using the straight-line method. Amortization of building improvements is based on the estimated useful life of the improvements. Expenditures for property and equipment in excess of $5,000 are capitalized.

Contributed property and equipment are recorded at fair value, when value can be established, on the date of donation. Contributions of property and equipment are recorded as unrestricted support, unless the donor stipulates how long the assets must be used.

In the unlikely event of a contract termination, certain funding sources require title to property and equipment previously purchased with grant funds revert to the funding source. Certain funding sources also limit the use of property and equipment for specific programs and require approval for disposition of property and equipment from the funding source.

Depreciation is calculated based on the following estimated useful lives:

Type of Asset	Estimated Useful Life
Equipment	4-10 years
Improvements	5-20 years
Buildings - residences	25 years

Income Taxes

The Agency is a nonprofit organization defined in Section 501 (c)(3) of the Internal Revenue Code (the "Code") and is, therefore, exempt from federal income taxation under Section 501(a) of the Code. Furthermore, the Agency is exempt from state income taxation under Section 23701d of the California Revenue and Taxation Code. The Agency's returns are subject to examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed.

Subsequent Events

Management has evaluated subsequent events through March 18, 2025, the date the financial statements were available to be issued.

Note 3 – Cash and Cash Equivalents

Cash and Cash Equivalents consist of the following at June 30, 2023:

	Amount
Cash	$ 6,720,874
Replacement Reserves	149,378
Total	$ 6,870,252

The Agency maintains cash balances at two financial institutions located in San Diego and San Fransico, California. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The amount in excess of the insured limits at June 30, 2023, total $6,877,099.

In accordance with applicable regulations, HUD requires the affiliate corporations to maintain a replacement reserve to help fund extraordinary maintenance, repairs, and replacement of capital items. Monthly deposits are required. Use of the replacement reserve account is contingent upon HUD's prior written approval.

Note 4 – Contributions Receivable

Contributions receivable represent promises to give made by donors that are not yet received by the Agency. Contributions that will be received in subsequent years are discounted using a risk-free rate of return. The Agency considers contributions receivable fully collectible. Accordingly, no allowance for uncollectible contributions has been provided.

	Amount
Amount of Receivable due:	
Less than one year	$ 315,100
One to five years	0
More than five years	0
Total	$ 315,100

Contributions receivable at June 30, 2023, consist primarily of unconditional promises to give from individual donors that are restricted for the construction of the Charles R. Cono Campus of Life (the Campus). The Agency has an ongoing capital campaign to raise funds for the Campus. The Campus will accommodate the Agency's model programs and research and will serve as a diagnostic and training center not only for San Diego, but is anticipated to be accessed worldwide. The Campus will allow the Agency's non-residential programs to relocate to one site and will provide space for future model program development.

Note 5 – Investments – Fair Value Measurements

Fair values measured on a recurring basis at June 30, 2023 are as follows:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)
Investment in Equity Securities	$ 13,301	$ 13,301

Note 6 – Construction in Progress

The following is a summary of Construction in Progress at June 30, 2023. Interest cost of $46,996 were capitalized during the fiscal year:

	Amount
Charles R. Cono Campus of Life	$ 8,754,285
Total	$ 8,754,285

Charles R. Cono Campus of Life - In July 2003, the Agency purchased about 20 acres of land for the future site of the Charles R. Cono Campus of Life located in the Twin Oaks Valley area of unincorporated San Diego County, California. The Campus will accommodate the educational, research and therapeutic programs operated by the Agency, including relocation of the adult training and education programs, the Learning Academy, the Country School, and the corporate-sponsored child care programs.

Note 7 – Client Trust Accounts

Client trust funds of $221,292 at June 30, 2023, represent cash held in a fiduciary capacity for the personal and incidental cost of the residents of the various properties. Accordingly, there is an equivalent liability reported on the statement of financial position as this cash is not available for general Agency use.

Note 8 – New Pronouncements

Effective July 1, 2022, the Agency adopted FASB ASC 842, Leases. The Agency determines if an arrangement contains a lease at inception based on whether the Agency has the right to control the asset during the contract period and other facts and circumstances. The Agency elected the package of practical expedients permitted under the transition guidance within the new standard, which among other things, allowed it to carry forward the historical lease classification.

The adoption of FASB ASC 842 resulted in the recognition of right-of-use-assets, and operating lease liabilities of $393,316. Results for periods beginning prior to July 1, 2022 continue to be reported in accordance with historical accounting treatment. The adoption of FASB ASC 842 did not have a material impact on the Agency's results of operations, cash flows or debt covenants.

Note 9 – Operating Lease Right-Of-Use Assets

The Agency leases buildings under operating leases with 5-year initial terms. Most leases include renewal options which can be extended. The exercise of these renewal options is at the sole discretion of the Agency, and only lease options that the Agency believes are reasonably certain to exercise are included in the measurement of the lease assets and liabilities. Variable payments, if any, are not determinable at the lease commencement and are not included in the measurement of the lease assets and liabilities. The lease agreements do not include any material residual value guarantees or restrictive covenants. The weighted average remaining lease term is 12 years. The weighted average discount rate is 3%.

The following summarizes the line items in the balance sheet which includes amounts for operating leases as of June 30, 2023:

Operating lease right-of-use assets	$ 393,316
Current portion of long-term operating lease liability	$ 301,383
Operating lease liabilities	91,933
Total operating lease liabilities	$ 393,316

The following summarizes the cash flow information related to operating leases for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:
Operating cash flows for operating leases $438,834.

Note 10 – Property and Equipment, Net

Property and equipment consist of the following at June 30, 2023:

	Amount
Deer Springs Campus	$ 13,722,001
Residences	6,444,724
Land	2,010,395
Leasehold Improvements	3,009,494
Vehicles	2,141,431
Equipment & Furniture	435,321
Total	27,763,366
Less Accumulated Depreciation	(9,338,277)
Property and Equipment, Net	$ 18,425,089

Depreciation expense was $1,069,358 for the year ended June 30, 2023.

Note 11 – Line of Credit

The Agency has a $750,000 operating line of credit with a zero balance as of June 30, 2023. The operating line of credit has a maturity date of January 15, 2025. The line subsequently renewed with a maturity date of January 15, 2027. The lines of credit are secured by the Agency's inventory, equipment, accounts receivable, and general intangibles and requires compliance with certain loan covenants.

Note 12 – Defined Contribution Plan

The Agency has established a contributory retirement plan available for all eligible employees which allows participants to make tax deferred investment contributions. The plan qualifies as a cash or deferred arrangement 403(b) plan. The Agency match was 12% of employee deferrals. The Agency match due is $55,971 for the year ending June 30, 2023.

Note 13 – Notes Payable

Notes payable consist of the following at June 30, 2023:

	Amount
Loan agreement with a financial institution to finance improvements up to $14,150,000. The loans are non-revolving. Monthly payments of interest only through the conversion date and then starting January 1, 2025 monthly payments of interest and principal of $65,891. Interest is at 3.5% per annum. The full note balance was drawn down subsequent to June 30, 2023. The note balance is due April 2052, and is secured by a first deed of trust on the campus land, facilities and furnishing.	$ 998,806
Promissory note payable to State of California dated July 2019. Monthly payments of $3,500 for 60 months. The note does not bear any interest. The final payment is in December 2025. The note is secured by a deed of trust.	390,351
Note payable to the County of San Diego, Department of Housing and Community Development. The note bears interest at 3% per annum, which shall not be compounded. The principal and accrued interest is deferred until 2042. This note is secured by a deed of trust, subordinate to the deed of trust in favor of HUD. See Capital Advance Note below.	70,000
Note payable to the County of San Diego, Department of Housing and Community Development. The note bears interest at 3% per annum, which shall not be compounded. The principal and accrued interest is deferred until 2042. This note is secured by a deed of trust, subordinate to the deed of trust in favor of HUD. See Capital Advance Note below.	61,831
Note payable to the County of San Diego, Department of Housing and Community Development. The note bears interest at 3% per annum, which shall not be compounded. The principal and accrued interest is deferred until 2041. This note is secured by a deed of trust, subordinate to the deed of trust in favor of HUD. See Capital Advance Note below.	110,313
Note payable held by a lender through Federal Home Loan Bank of San Francisco in the amount of $40,000. The indebtedness by the note does not bear any interest. The maturity date of the note is December 2028. The deed of trust contains certain provisions for acceleration of the maturity of the note.	40,000
Ten notes payable to a financial institution, payable in monthly installments totaling approximately $6,500 including interest at 5% per annum, until July 2024. The notes are secured by solar power generation systems on group homes.	79,884
Approximately twenty-eight notes payable in monthly payments of interest and principal totaling approximately $16,400 including interest at rates ranging from 0 to 8.49%. The notes are generally 60 months and are collateralized by vehicles.	357,358
Total	$ 2,108,543

Note 13 – Notes Payable (continued)

Current portion of the Line of Credit and Notes Payable is $256,770 for year ending June 30, 2023.

The following is a schedule of future minimum principal payments as of June 30, 2023:

Year Ending June 30:	Amount
2024	$ 256,770
2025	268,886
2026	662,195
2027	342,528
2028	296,018
Thereafter	282,146
	$ 2,108,543

Note 14 – Related Party Transactions

TERI rents a residence from a key employee for use as a residential group home. TERI pays $3,703 per month on a ten-year lease. The amount paid for the year ending June 30, 2023 was $44,440. TERI has started the process to purchase the home and has paid a $100,000 deposit which is included in deposits on the statement of financial position.

Note 15 – Commitments and Contingencies

Operating Leases

The Agency has commitments under various operating leases for facilities and equipment used for programs and administrative offices. Property and equipment rental expense incurred under these leases totaled $903,535 for the year ended June 30, 2023.

Future minimum lease payments under operating lease are as follows:

Year Ending June 30:	
2024	$ 303,451
2025	78,393
2026	22,082
2027	0
2028	0

Note 15 – Commitments and Contingencies (continued)

Capital Advance Note

HUD holds Capital Advance Notes on residential real property. The notes bear no interest and are not required to be repaid as long as the housing remains available to eligible disabled persons for 40 years. If the housing becomes unavailable for such purposes, the entire capital advance outstanding and interest since inception would be due and payable. The affiliate corporations have met the requirements during its operating period and intend to continue to meet these requirements for the remaining term of the loan. Accordingly, the Capital Advance Note proceeds were previously recorded as grant revenue and are included in net assets. The Capital Advance Notes are secured by deeds of trust on the affiliate corporation's real property. The Capital Advance Notes are as follows:

The Roher Foundation	$ 710,200
Ted Williams Housing Corporation	372,500
Mitchell Housing Corporation	380,600
Martin Housing Corporation	380,600
Mara Housing Corporation	386,900
Jarred DeZonia Foundation	386,900
Wendell Starling Home	518,500
McNealy Housing Corporation	561,700
Susan Parham Housing Corporation	582,993
Joseph Michalowski Housing Corporation	582,900
Total	$ 4,863,793

Community Development Block Grant Funding

In November 2008 the Joseph Michalowski Housing Corporation entered into an agreement with the City of Carlsbad for Community Development Block Grant (CDBG) funding of $795,000 for the acquisition of residential property for a group home in Carlsbad to serve persons with autism or developmental disabilities. The term of the note is 20 years. The loan shall be due and payable in full upon 1) the date the property is first sold or transferred, or, 2) upon failure to operate a group home on the property, if it occurs prior to the expiration of the term of the loan. The loan shall be forgivable upon expiration of the term of the loan if the property has been maintained and operated as a group home. The Corporation has met these requirements during its operating period and intends to continue to meet these requirements during the remaining period of the agreement. These funds are included in net assets.

Note 15 – Commitments and Contingencies (continued)

Community Development Loan Funding

In November 2009 TERI, Inc. entered into an agreement with the City of Vista for loan funding of $325,000. The agreement requires the use of funds to improve real property and the real property be used for limited purposes. Interest accrues at 5% per annum. The term of the note is 55 years. The loan shall be due and payable in full upon 1) the date the property is first sold or transferred, or, 2) upon failure to operate a group home on the property, if it occurs prior to the expiration of the term of the loan. The loan shall be forgivable upon expiration of the term of the loan if the property has been maintained and operated as a group home. TERI, Inc. has met these requirements during its operating period and intends to continue to meet these requirements during the remaining period of the agreement. These funds are included in net assets.

Note 16 – Liquidity and Availability of Financial Assets

The following reflects TERI, Inc.'s & Affiliates' financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations.

Financial assets at year-end:	
Cash	$ 6,870,252
Investments	13,301
Client Trust Accounts	221,292
Total Financial Assets	$ 7,104,845
Less those unavailable for general expenditures within one year, due to:	
Assets with donor restrictions	(913,627)
Replacement Reserves - restricted use	(149,378)
Client Trust Accounts – restricted use	(221,292)
Financial assets available to meet cash needs for general expenditures within one year	$ 5,820,548

Agency operations require maintenance of financial assets, which consist of cash to meet normal operating expenses. The Agency also has a line of credit in place in which it could draw upon in the event of any unanticipated liquidity needs.

THE VISION of CHILDREN FOUNDATION

Dedicated to Curing Hereditary Childhood Blindness and Genetic Vision Disorders

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T (858) 314-7915
www.visionofchildren.org

501(c)(3) Nonprofit Organization
Tax ID #: 95-4271785

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2/11/2025

To Whom it May concern, I, Keegan Lepold, Executive director of The vision of Children Foundation authorize the application and support the submission of this grant with The San Marcos Community Foundation.

Kind Regards,

Keegan

Keegan Leopold
Executive Director

The Vision of Children Foundation
12555 High Bluff Drive, Suite 330 | San Diego, CA 92130 | (858) 314-7927
www.visionofchildren.org
Tax ID # 95-4271785

Dedicated to Curing Hereditary Childhood Blindness and Genetic Vision Disorders

Title

The Vision of Children Foundation - Vision Heroes

02/11/2025

id. 49635125

by **Keegan Leopold** in **San Marcos Community Foundation**
on behalf of **Vision of Children**

keegan@visionofchildren.org

Original Submission

02/11/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	The Vision of Children Foundation - Vision Heroes
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	The Vision of Children Foundation - Vision Heroes
Project Start Date	2/17/2025
Project End Date	2/17/2027
Date by Which Funds Will Be Expended:	1/1/2026
Total Number of People Served by this Project	13062
Total Number of People Served by this Project in San Marcos Only	20
Grant Amount Requested	4000
	Organization Details
Organization Name	The Vision of Children Foundation

Organization Street Address	12555 Higbluff Drive
Organization City	SAN DIEGO
Organization State	CA
Organization Zip Code	92130
Organization Website	https://www.visionofchildren.org/
Organization's EIN	95-4271785 200 The Vision of Children Foundation 7d5029cb-2199-45d8-849d-6c5e912cc5bd 12555 High Bluff Dr., Suite 330 Suite 330 San Diego CA 92130 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2024-12-09T00:00:00 2025-02-10T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2024-12-09T00:00:00 1990 12
	Contact Information
Contact First Name	Keegan
Contact Last Name	Leopold
Contact Title	Executive Director
Contact Phone	+18583147927
Contact Email	keegan@visionofchildren.org
	Project Details

Briefly describe your request for funds.	The Vision Heroes program celebrates young individuals who have triumphed over vision challenges and are living exceptional lives. This program identifies and highlights the inspiring stories of youth who have defied expectations and overcome obstacles, proving that vision limitations do not define their potential. These remarkable Vision Heroes serve as mentors, providing motivation and support to others facing similar challenges. Their resilience and achievements inspire peers to persevere and reach their personal goals, no matter the hurdles they may face. By regularly spotlighting these heroes, the program aims to build a network of empowerment, helping young people realize their inherent talents and encouraging them to unlock their full potential. This initiative will specifically impact the San Marcos community, reaching youth with vision impairments and inspiring them to see beyond their limitations. To continue showcasing and supporting these courageous individuals, we are requesting a grant of $4,000. This funding will directly support the creation of new content, outreach, and resources to amplify the stories of Vision Heroes, ensuring that their messages of resilience and determination inspire youth across San Marcos and beyond. With your support, the Vision Heroes program can continue to motivate others to overcome adversity and strive for greatness.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The Vision Heroes program aims to make a meaningful impact on members of the San Marcos community, particularly those with vision impairments. By showcasing the stories of young individuals who have overcome vision challenges, we hope to inspire local youth to persevere and achieve their dreams despite their limitations. The program will provide these youth with role models who understand their unique struggles and have successfully navigated similar challenges. To connect with the vision-impaired members of the San Marcos community, we plan to collaborate with local schools, community centers, and healthcare providers to identify and engage individuals who could benefit from the program. Through outreach efforts, we will provide resources and offer mentorship opportunities to build a strong support network for these youth. Additionally, we will partner with local advocacy groups and organizations that serve individuals with vision impairments to ensure we reach as many people as possible. Our goal is to create an inclusive environment where youth with vision impairments feel empowered and supported. By spotlighting their stories, we aim to foster a sense of belonging and help them realize their full potential, encouraging them to overcome challenges and thrive in all aspects of life.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We will collaborate with local schools, community centers, and advocacy groups in San Marcos to connect with youth with vision impairments, providing, resources, and inspiration to help them thrive.
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.	**The Vision of Children Foundation: Mission and Impact to the Community** **Mission Statement:** The Vision of Children Foundation (VOC) is dedicated to finding cures for hereditary childhood blindness and genetic vision disorders. Established by parents whose son, Chase, was diagnosed with Ocular Albinism Type 1 (OA1), VOC has spent over 30 years funding pioneering research, providing critical family support, and empowering children with visual impairments to overcome challenges and pursue their dreams. Our mission is grounded in the belief that no child should face a life of blindness due to a genetic condition, and we are committed to advancing treatments that will cure hereditary vision disorders for future generations. **Strategic Objectives:** 1. **Advance Genetic Vision Disorder Research**: VOC funds cutting-edge research to find cures for genetic vision disorders such as OA1, Nystagmus, and Glaucoma. This includes supporting gene therapy trials, stem cell research, and CRISPR technology for gene editing. 2. **Provide Family and Community Support**: VOC recognizes that families dealing with genetic vision disorders often feel isolated. Through our Family Support Network, we connect families to resources, support groups, and educational opportunities to help them

navigate the challenges they face.
3. **Raise Awareness and Educate**: Through events like our symposiums and the Vision Heroes program, VOC educates the public about the importance of funding research for inherited blindness and vision disorders.
4. **Enhance Accessibility and Learning for Visually Impaired Children**: Through Project Vision Aid, VOC provides assistive technology such as iPads to visually impaired students to help them excel academically and live independently.

Milestone Achievements:

1. **Groundbreaking Research Funding**: VOC has raised and invested over $6.7 million in research; funding more than 74 initiatives aimed at curing genetic vision disorders. This includes a major breakthrough at UCLA, where Dr. Debora Farber's lab used CRISPR technology to correct the gene mutation causing OA1 in stem cells from VOC's son, Chase.
2. **Collaborations with Leading Institutions**: VOC has partnered with institutions such as UCLA, UC San Diego Health, to fund research into genetic vision disorders. This collaboration has led to promising discoveries in gene editing and stem cell therapies.
3. **Prime-Editing and Stem Cell Therapy**: VOC supports Dr. Karl Wahlin's work at UC San Diego Health, where his team is developing innovative techniques such as prime-editing to treat genetic vision disorders. This research is on the verge of pre-clinical validation in retinal organoids and may soon offer potential treatments for OA1.
4. **Family Support Network**: VOC's Family Support Network connects hundreds of families across the globe, offering emotional support, educational resources, and tools to help children with genetic vision disorders live full lives. Families share experiences and connect with others facing similar challenges, creating a strong sense of community.
5. **Vision Heroes Program**: Our Vision Heroes program honors young people who have overcome significant vision challenges and are living extraordinary lives. By spotlighting their stories, we inspire other children with visual impairments to pursue their goals and realize their full potential. This program creates role models for youth with vision challenges, encouraging perseverance and resilience.
6. **Project Vision Aid**: VOC's Project Vision Aid provides students in need with vision aids like iPads to assist visually impaired students in their studies.

Impact on the Community:

VOC's impact reaches far beyond the funding of research. By supporting families, educating the public, and providing vital resources, VOC has become a lifeline for individuals affected by genetic vision disorders. Through our Family Support Network, families from all over the world have connected with each other, creating a global community of support. Testimonials from parents underscore the life-changing nature of our work:

"The Vision of Children Foundation gave us hope when we felt there was none. Their funding helped bring researchers closer to finding a cure for our son's condition, and the Family Support Network has been a lifesaver,

connecting us with other families who truly understand our journey." – Parent of a child with Ocular Albinism.

"The Vision Heroes program inspired my daughter to pursue her dreams. She now believes anything is possible, and it's all thanks to VOC for showing her the way." – Parent of a child with Nystagmus.

VOC's work has helped shape the landscape of genetic vision disorder research and has improved the quality of life for countless families. Our research initiatives continue to push the boundaries of what's possible, bringing us closer to a world where hereditary blindness is a thing of the past.

Conclusion:

The Vision of Children Foundation has made a profound impact on the community through its multifaceted approach, combining groundbreaking research with vital family support and advocacy. With the ongoing success of our programs, we are committed to continuing this life-changing work, ensuring that every child with a genetic vision disorder has the opportunity to see a brighter future. Through the funding of innovative research, support of affected families, and commitment to improving accessibility and education, VOC is creating a world where children with vision impairments can thrive, fulfill their potential, and live extraordinary lives.

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

VOC_JoelGomez_SmallFile.mp4

Please upload the annual operating budget for your organization.

VOC_2025_Organizational_Budget.pdf

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

VOC-Audited_12.31_2023_and_2022.pdf

Please attach the first two pages of your Federal 990.

Vision_of_Children_990-_2023_PUBLIC_Copy_8-20-24.pdf

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

authorization_Letter_to_apply_for_this_grant_from_Executive_Director.docx

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Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	4000
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?	This grant will primarily fund the production of one video for the Vision Heroes program. If we don’t receive the full grant, we will use general donations to ensure the video is still created.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Brett Hoffman Studios Video Production		$4000.00
Total budget for this PROJECT:		$4000.00

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Genral Donations	$1000.00	not guaranteed
Additional Funding Source 2	Other Grant Proposal	$1000.00	not guaranteed
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			

Vision of Children Foundation Organizational Budget 2025 Budget

REVENUE

Individual Gifts	$151,000.00
Grants	$65,000.00
Corporate Gifts	$5,000.00
Special Events	$825,000.00
Online Giving/Social Media Donations	$4,000.00
Vision Partner Program	$1,000.00
Restricted Funds to Use - Symposium & Vision Aids	$18,061.00
Interest Income	$3,000.00
Total Revenue	**$1,072,061.00**

EXPENSES

Category	Total
Salaries & Wages	$199,240.00
Employee Related Costs	$49,810.00
Dues & Subscriptions	$5,665.00
Payroll Processing Fees	$2,000.00
Business Meals	$1,500.00
Credit Card Fees	$4,500.00
Employee Relations	$2,000.00
Permits & Fees	$150.00
Postage & Delivery	$1,800.00
Marketing - Advertising/Internet	$2,000.00
Travel Expenses	$400.00
Professional Development	$2,000.00
Printing Services	$6,000.00
Office Supplies & Equipment	$1,200.00
Fundraising Expenses/Special Events	$325,000.00
Bank Fees	$100.00
Insurance	$396.00
Audit & Tax Preparation Service	$14,400.00
Project Vision Aid	$14,000.00
Vision Hero Video Series	$34,000.00

Category	Total
Vision Research Grants	$250,000.00

Total Expenses | **$916,161.00** |

Net Income

Net Income	Vision Research Program	Family Support Program	Administration	Fundraising	Total
Net Income	-$140,262.50	-$844.00	-$41,801.00	$338,807.50	**$155,900.00**

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

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
The Vision of Children

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
12555 High Bluff Drive, Ste. 330

City or town, state or province, country, and ZIP or foreign postal code
San Diego, CA 92130

F Name and address of principal officer: Samuel A. Hardage
same as C above

D Employer identification number
95-4271785

E Telephone number
858-314-7916

G Gross receipts $ 1112706.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.visionofchildren.org

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

L Year of formation: 1990 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE VISION OF CHILDREN FOUNDATION seeks to find a cure for inherited eye diseases.

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 2023 (Part V, line 2a)	5	4
6	Total number of volunteers (estimate if necessary)	6	50
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	288866.	761190.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1190.	3051.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	61660.	-88534.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	351716.	675707.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	217320.	-290971.
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)	123403.	184103.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 149324.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	64338.	27840.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	405061.	-79028.
19	Revenue less expenses. Subtract line 18 from line 12	-53345.	754735.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	745154.	1138899.
21	Total liabilities (Part X, line 26)	657322.	296332.
22	Net assets or fund balances. Subtract line 21 from line 20	87832.	842567.

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

Samuel A. Hardage, CEO & Chairman
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
Scott Maxwell		08/20/24	☐	P00749825

Firm's name Swenson Advisors LLP — Firm's EIN 33-0810710

Firm's address 25220 Hancock Ave., Suite 240
Murrieta, CA 92562 — Phone no. (951) 445-4700

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:
OUR MISSION IS TO CURE HEREDITARY CHILDHOOD BLINDNESS AND OTHER VISION DISORDERS AND TO IMPROVE THE LIVES OF VISUALLY IMPAIRED INDIVIDUALS AND THEIR FAMILIES

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 $ -278545. including grants of $ -290971.) (Revenue $)
The Vision of Children funds researchers, in the US and internationally, who are advancing our understanding of the causes and are finding cures for inherited eye disease and vision disorders. The primary focus of our funded research has been multiple vision related medical issues.

4b (Code:) (Expenses $ 8054. including grants of $) (Revenue $)
The Vision of Children provides information to the public and gives researchers an opportunity to arrange for collaborative research projects by hosting a biennial symposium. Additionally, through newsletters and our website, we inform the members who make up our family network. The Vision of Children provides adaptive vision aids to school districts. These computer monitors and handheld magnifiers alleviate the stress and strain that students with low vision may face when they are at school. Further, the Vision Hero Video Series are videos of inspiring young people who are able to overcome their vision challenges. Vision Heroes mentor and motivate other young people born with genetic vision disorders to persevere, pursue their goals, and reach their full potential in spite of having a vision disorder.

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 -270491.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	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** 4			
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		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	9		
	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	0		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b			X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

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

Section C. Disclosure

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

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

[X] Own website [X] 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

Samuel A. Hardage - (858) 314-7916
12555 High Bluff Dr Ste 330, San Diego, CA 92130

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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 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) Samuel A. Hardage CEO & Chairman	0.50	X		X				0.	0.	0.
(2) Elizabeth Dole Honorary Co-Chair	0.50	X						0.	0.	0.
(3) Debora B. Farber, Ph.D. Chief Scientific Advisor	0.50	X						0.	0.	0.
(4) Richard Alan Lewis, M.D., M.S. Scientific Advisor	0.50	X						0.	0.	0.
(5) Daniel W. Gil, Ph.D. Director	0.50	X						0.	0.	0.
(6) Vivian L. Hardage, M.S. Director	0.50	X						0.	0.	0.
(7) Jacqueline Johnson, Ph.D. Director	0.50	X						0.	0.	0.
(8) Stephen Moffett, O.D. Director	0.50	X						0.	0.	0.
(9) Gregory I. Ostrow, M.D. Director	0.50	X						0.	0.	0.
(10) Richard A Schatz, M.D. Director	0.50	X						0.	0.	0.
(11) Kenneth J. Widder, M.D. Director	0.50	X						0.	0.	0.
(12) Beth Chaney Secretary	0.50	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	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? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b	1118.				
	c Fundraising events	1c	608741.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	151331.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			761190.			
Program Service Revenue			**Business Code**				
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			3051.			3051.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ 608741. of contributions reported on line 1c). See Part IV, line 18	8a	348465.				
	b Less: direct expenses	8b	436999.				
	c Net income or (loss) from fundraising events			-88534.			-88534.
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			**Business Code**				
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			675707.	0.	0.	-85483.

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	-290971.	-290971.		
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				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	184103.	19606.	17688.	146809.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	12500.		12500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	2727.		252.	2475.
13 Office expenses	2002.		2002.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	79.		79.	
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	1111.		1111.	
23 Insurance	396.		396.	
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 Other expenses	8151.		8111.	40.
b Project Vision Aid	874.	874.		
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	-79028.	-270491.	42139.	149324.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	42063.	1	359723.
	2	Savings and temporary cash investments	409614.	2	474129.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	17610.	4	24493.
	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	867.	9	0.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 6665.			
	b	Less: accumulated depreciation — 10b: 1111.	0.	10c	5554.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11	275000.	13	275000.
	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)	745154.	16	1138899.
Liabilities	17	Accounts payable and accrued expenses	7083.	17	7832.
	18	Grants payable	646621.	18	286000.
	19	Deferred revenue	3618.	19	2500.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	657322.	26	296332.
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	26168.	27	829132.
	28	Net assets with donor restrictions	61664.	28	13435.
		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	87832.	32	842567.
	33	Total liabilities and net assets/fund balances	745154.	33	1138899.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	675707.
2	Total expenses (must equal Part IX, column (A), line 25)	2	-79028.
3	Revenue less expenses. Subtract line 2 from line 1	3	754735.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	87832.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	842567.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		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?	2b	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?	2c	X	
	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?	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
The Vision of Children

Employer identification number
95-4271785

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 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.")	1111021.	289840.	1102569.	368731.	761190.	3633351.
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	1111021.	289840.	1102569.	368731.	761190.	3633351.
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)						47228.
6 **Public support.** Subtract line 5 from line 4.						3586123.

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	1111021.	289840.	1102569.	368731.	761190.	3633351.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	318.	422.	348.	1190.	3051.	5329.
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						3638680.

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	98.56 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	94.66 %

16a **33 1/3% support test - 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

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

19a **33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

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

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

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

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

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

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

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

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

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6	Other distributions (*describe in* **Part VI**). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9	Distributable amount for 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 - *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			
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, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. 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			

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 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
The Vision of Children

Employer identification number
95-4271785

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	13435	
2	Aggregate value of contributions to (during year)	29900.	
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? [X] 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? [X] 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:

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

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		6665.	1111.	5554.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				5554.

Part VII Investments - Other Securities

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

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

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) Investment in Sydnexis,		
(2) Inc.	275000.	Cost
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))	275000.	

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))*		

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)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*		

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	1160935.
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	485228.		
e	Add lines **2a** through **2d**			2e	485228.
3	Subtract line **2e** from line **1**			3	675707.
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	675707.

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	357971.
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	436999.		
e	Add lines **2a** through **2d**			2e	436999.
3	Subtract line **2e** from line **1**			3	-79028.
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	-79028.

Part XIII Supplemental Information

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

Part X, Line 2:

The Organization uses a loss contingencies approach for evaluating uncertain tax positions and continually evaluates changes in tax law and new authoritative rulings. No loss contingencies were recognized for the year ended December 31, 2021. The Organization's federal exempt organization returns for tax years 2017 and beyond remain subject to examination by the Internal Revenue Service. The Organization's exempt organization returns of the tax years 2016 and beyond remain subject to examination by the Franchise Tax Board. The Organization did not have unrecognized tax benefits as of December 31, 2021 and does not expect this to change significantly over the next 12 months. The Organization recognizes interest and penalties accrued on any unrecognized tax benefits

Part XIII Supplemental Information *(continued)*

as a component of income tax expense. As of December 31, 2021, the Organization has not accrued interest or penalties related to uncertain tax positions.

Schedule D Part XI, 2d

Contra revenue - Special event expense: $436,999

Net Assets released from restriction: $78,129

Restricted Contributions: -$29,900

Schedule D Part XII, 2d

Special Event Expenses $436,999

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

The Vision of Children

Employer identification number

95-4271785

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	**(iii)** No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
Total						

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

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

		(a) Event #1 Raise the Paddle (event type)	(b) Event #2 Silent Auction (event type)	(c) Other events 2 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	183800.	73575.	91090.	348465.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	183800.	73575.	91090.	348465.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				348465.

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

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

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	**13a**	%
b An outside facility	**13b**	%

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

Name

Address

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

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

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

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ _____

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

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

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

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
The Vision of Children

Employer identification number
95-4271785

Part I General Information on Grants and Assistance

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
The Regents of the University of CA UCSD - 9500 Gilman DR - La Jolla, CA 92093	95-6006144	501(c)(3)	64650.	0.			Research for a cure to childhood blindness
UCLA 405 Hilgard Avenue Los angeles, CA 90095	95-6006143	501(c)(3)	-355621.	0.			Refund: Research for a cure to childhood blindness

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

3 Enter total number of other organizations listed in the line 1 table ..... 0.

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

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

Part I, Line 2:

The Organization provides research grants to Ph.D.'s who are dedicated to finding cures for blindness and other vision disorders. A grantee's eligibility is determined by the Board before a grant is approved. Grants are paid quarterly and are used to fund specific scientific research expenses as enumerated in the grant proposal. It is a requirement of the grant that the grantee provide the Organization with quarterly reports on the progress in order for the grantee to continue to receive funding.

SCHEDULE L
(Form 990)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.
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
The Vision of Children

Employer identification number
95-4271785

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1 **(a)** Name of disqualified person	**(b)** Relationship between disqualified person and organization	**(c)** Description of transaction	**(d)** Corrected? Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... $

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	**(b)** Relationship with organization	**(c)** Purpose of loan	**(d)** Loan to or from the organization? To	From	**(e)** Original principal amount	**(f)** Balance due	**(g)** In default? Yes	No	**(h)** Approved by board or committee? Yes	No	**(i)** Written agreement? Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						$						

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	**(b)** Relationship between interested person and the organization	**(c)** Amount of assistance	**(d)** Type of assistance	**(e)** Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	(e) Sharing of organization's revenues? No
(1) Sydnexis, Inc.	Owned by Board Memb	275000.	VOC has exe		X
(2) Board Members Contributi	Directors of the Or	30797.	During 2023		X
(3) UCLA	Research institute	345251.	Grants paya		X
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

Sch L, Part IV, Business Transactions Involving Interested Persons:

(a) Name of Person: Sydnexis, Inc.

(b) Relationship Between Interested Person and Organization:

Owned by Board Member

(d) Description of Transaction: VOC has executed an agreement to help fund research concerning treatments for childhood myopia. In exchange for providing this funding, VOC will be issued common stock in Sydnexis, Inc. and a royalty interest based on net sales.

(a) Name of Person: Board Members Contributions

(b) Relationship Between Interested Person and Organization:

Directors of the Organization's Board

(d) Description of Transaction: During 2023, members of the Organization's Board of Directors and related party donated $30,797.

(a) Name of Person: UCLA

(b) Relationship Between Interested Person and Organization:

Research institute that employs a member of the Organization's BOD

(d) Description of Transaction: Grants payable to related party as of December 31, 2022 was written off in 2023 (see Note 3), resulting in

Part V **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

$345,251 reversal of Vision research expenses with related party in 2023

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: The Vision of Children

Employer identification number: 95-4271785

Form 990, Part VI, Section A, line 2:

Kenneth Widder and Jacqueline Johnson are married. Sam & Vivian Hardage are married.

Form 990, Part VI, Section A, line 8b:

There are no committees

Form 990, Part VI, Section B, line 11b:

THE FORM 990 IS DRAFTED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTING FIRM. THE DRAFT IS THEN DISTRIBUTED TO THE CHAIRMAN OF THE BOARD AND HIS ACCOUNTING STAFF FOR REVIEW. THE FINAL VERSION OF FORM 990 IS DISTRIBUTED TO THE BOARD FOR REVIEW BEFORE FILING.

Form 990, Part VI, Section B, Line 12c:

AT EACH BOARD MEETING, THE CONFLICT OF INTEREST POLICY IS DISCUSSED AND REVIEWED. THE POLICY IS ALSO REVIEWED AND DISCUSSED WITH EACH EMPLOYEE, AS PART OF THEIR REVIEW, COMPLETED EVERY SIX MONTHS.

Form 990, Part VI, Section B, Line 15b:

COMPENSATION OF KEY EMPLOYEES IS DETERMINED OR REVIEWED BY THE CHAIRMAN. COMPENSATION IS DETERMINED WITH REGARD TO COMPENSATION PAID TO SIMILAR EXECUTIVES OF COMPARABLE NON-PROFITS.

Form 990, Part VI, Section C, Line 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST. THE FORM 990 IS ALSO

Name of the organization: The Vision of Children

Employer identification number: 95-4271785

AVAILABLE TO THE PUBLIC UPON REQUEST AS WELL AS VIA THE ORGANIZATION'S WEBSITE.

Part XII, Line 2C Explanation

The Chairman of the Board and the Accounting Staff assumes responsibility for the oversight of the audit of its financial statements and selection of an independent certified public accounting firm. During the calendar year 2022, the Organization did not change its oversight or selection process.

2023 DEPRECIATION AND AMORTIZATION REPORT

Form 990 Page 10 990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	DEll MArketing 4 Laptops	03/01/23	SL	5.00		16	6665.				6665.			1111.	1111.
	* Total 990 Page 10 Depr						6665.				6665.	0.		1111.	1111.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

The Vision of Children

Financial Statements

December 31, 2023 and 2022

The Vision of Children
Statements of Financial Position
December 31, 2023 and 2022

	2023	2022
Assets		
Cash & cash equivalents	**$ 833,857**	$ 451,678
Contributions receivable	**24,493**	17,610
Prepaid expenses	-	867
Total current assets	**858,350**	470,155
Property, Plant and Equipment	**5,554**	
Investment in Sydnexis, Inc.	**275,000**	275,000
Total assets	**$ 1,138,904**	$ 745,155
Liabilities and Net Assets		
Accounts payable and accrued expenses	**$ 7,837**	$ 7,084
Deferred revenue	**2,500**	2,500
Contract liability	-	1,118
Grants payable	**286,000**	646,621
Total current liabilities	**296,337**	657,323
Total liabilities	**296,337**	657,323
Net assets		
Net assets without donor restrictions	**829,132**	26,168
Net assets with donor restrictions	**13,435**	61,664
Total net assets	**842,567**	87,832
Total liabilities and net assets	**$ 1,138,904**	$ 745,155

See accompanying notes to the financial statements

The Vision of Children
Statements of Activities
For the Years Ended December 31, 2023 and 2022

	2023	2022
Changes in net assets without donor restrictions		
Revenues and support		
Special events	$ **957,205**	$ 139,968
Contributions	**121,432**	84,156
Memberships	**1,118**	1,887
Interest and dividend income	**3,051**	1,190
Total revenues without donor restrictions	**1,082,806**	227,201
Net assets released from restrictions	**78,129**	103,447
Total revenues and support	**1,160,935**	330,648
Expenses		
Program services	**(270,491)**	249,198
General and administrative	**42,139**	49,098
Special event cost	**436,999**	18,205
Fundraising	**149,324**	106,765
Total expenses	**357,971**	423,266
Increase (decrease) in net assets without donor restrictions	**802,964**	(92,618)
Changes in net assets with donor restrictions		
Contributions	**29,900**	142,720
Net assets released from restrictions	**(78,129)**	(103,447)
(decrease) increase in net assets with donor restrictions	**(48,229)**	39,273
Increase (decrease) in net assets	**754,735**	(53,345)
Net assets at beginning of period	**87,832**	141,177
Net assets at end of period	$ **842,567**	$ 87,832

See accompanying notes to the financial statements

The Vision of Children
Statements of Cash Flows
For the Years Ended December 31, 2023 and 2022

	2023	2022
Cash flows from operating activities		
Change in net assets	$ **754,735**	$ (53,345)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Decrease (increase) in assets:		
Contributions receivable	**(6,883)**	(13,660)
Property, Plant and Equipment	**(5,554)**	
Prepaid expenses	**867**	(867)
(Decrease) increase in liabilities:		
Accounts payable and accrued liabilities	**753**	(1,575)
Contract liability	**(1,118)**	(52)
Grants payable	**(360,621)**	26,650
Net cash provided by (used in) operating activities	**382,179**	(42,849)
Net increase (decrease) in cash & cash equivalents	**382,179**	(42,849)
Cash & cash equivalents - beginning of year	**451,678**	494,527
Cash & cash equivalents - end of year	$ **833,857**	$ 451,678
Supplemental disclosures of cash flow information:		
Cash paid during the year for interest	$ **-**	$ -
In-kind contributions:		
Goods and services	$ **88,214**	$ 0

See accompanying notes to the financial statements

NOTE 1 – SUMMARY OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

The Vision of Children (the "Organization") is a nonprofit organization established in 1990 under the laws of California and is located in San Diego, California. The Organization received exempt status under section 501 (c) (3) of the Internal Revenue Code for the purposes of funding research for treatment of blinding diseases afflicting children, providing educational support and materials to parents and medical practitioners, and providing schools with assistive devices for use by students with impaired vision to facilitate learning.

SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

The financial statements have been prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. The significant accounting policies followed are described below:

Net Assets

Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported in the following two classes:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed stipulations, including those resources currently available for use in the Organization's operations and those designated by the board for specific future uses.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations which have not yet been met, including those that have been restricted in perpetuity, such that they are maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The carrying amounts of financial instruments, including cash and cash equivalents, accounts receivable, accounts payable, and accrued liabilities, approximate fair market value because of the short maturity of those instruments.

Topic 820 in the FASB's Accounting Standards Codification, Fair Value Measurements and Disclosures, establishes a three-tier valuation hierarchy for classification of fair value measurements as follows:

Level 1 – Inputs are unadjusted, quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2 – Inputs are other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, at the measurement date.

Level 3 – Inputs are unobservable for the asset or liability and usually reflect the reporting entity's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

NOTE 1 – SUMMARY OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES, (CONTINUED)

Investment in Sydnexis, Inc.

The investment in Sydnexis, Inc., in which the Organization owns a noncontrolling interest at December 31, 2023 and 2022, is carried at cost. No dividends were received during the years ended December 31, 2023 or 2022.

Effective January 1, 2019, the Organization adopted Accounting Standards Update ("ASU") 2016-01, Financial Instruments – Overall (Subtopic 825-10): *Recognition and Measurement of Financial Assets and Financial Liabilities*. Among other changes, the amendments in this update require equity securities to be measured at fair value with changes in the fair values recognized through changes in net assets. An alternative to fair value measurement is provided for equity securities that do not have a readily determinable fair value. Such investments may be recorded at cost, adjusted for observable price changes and any subsequent impairment. The Organization records its investment in Sydnexis, Inc. under this alternative.

Cash and Cash Equivalents

The Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Accounts at each financial institution are insured by the Federal Deposit Insurance Corporation ("FDIC"), which provides basic deposit coverage with limits up to $250,000 per account holder. Generally, these deposits may be redeemed upon demand and therefore, are believed to bear minimal risk.

Contributions Receivable

Management believes that all contributions receivable are fully collectible, and therefore no allowances for doubtful accounts were recorded as of December 31, 2023 or 2022.

Impairment of Long-Lived Assets

Long-lived assets are reviewed for possible impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If the carrying amount of an asset exceeds the estimated undiscounted future cash flows expected to be generated by the asset, an impairment charge is recognized for the amount by which the carrying amount of the asset exceeds the fair value of the asset.

Grants Payable

The Organization periodically awards grants to institutions for research for treatment of blinding diseases. Grants made on an unconditional basis are recognized as an expense when they are authorized by the Board of Directors. Grants authorized but unpaid are recorded as grants payable.

Donated Services

Donated services are recognized as contributions if the services a) create or enhance nonfinancial assets or b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Donated services received from the personnel of entities owned by members of the Organization's Board of Directors that directly benefit the Organization are recognized as contributions.

NOTE 1 – SUMMARY OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES, (CONTINUED)

Revenue Recognition

When monies or other assets are received, the Organization classifies the transaction as either a contribution (i.e. a nonreciprocal transaction) or an exchange (i.e. a reciprocal transaction).

Contributed Revenue – In accordance with ASU 2016-14, *Not for Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* ("ASU 2016-14"), when a transaction is determined to be a contribution, the Organization then determines whether it is conditional or unconditional. According to ASU 2018-08, *Not for Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made* ("ASU 2018-08"), conditional contributions contain i) donor-imposed barrier(s) that must be overcome before the Organization is entitled to the assets transferred or promised and ii) a right of return to the contributor for assets transferred or a right of release of the promisor from its obligation to transfer assets. When the condition(s) are substantially met, the contribution becomes unconditional. Unconditional contributions are those that are absent of any indication that the Organization is only entitled to the transfer of assets or a future transfer of assets if it has overcome a barrier, or that the agreement does not contain a right of return of assets transferred or a right of release from obligation. Unconditional contributions are classified as either net assets with donor restrictions or net assets without donor restrictions and are recorded in accordance with the guidelines outlined in Subtopic 958-605, *Not-for-Profit Entities – Revenue Recognition*. Unconditional contributions are recognized when the donor makes a promise to give to the Organization. Contributions that are restricted by the donor are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. All contributions are considered available for unrestricted use unless specifically restricted by the donor or subject to other legal restrictions. Contributions received with restrictions that are met in the same reporting period as received are reported as unrestricted support and increase net assets without donor restrictions.

Grant revenue is recognized in the period that the related work is performed in accordance with the terms of the grant. Grants receivable are recorded when revenue earned under a grant exceeds the cash received. Deferred revenue is recorded when cash received under a grant exceeds the revenue earned. Grants are classified as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions, in accordance with the guidelines outlined in Subtopic 958-605, *Not-for-Profit Entities – Revenue Recognition*.

Donated property and equipment are recorded at fair market value at the date of gift. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support.

Exchange Transactions – The Organization accounts for exchange transactions in accordance with ASU No. 2014-09 (ASC Topic 606), *Revenue from Contracts with Customers* ("Topic 606").

Special event revenues are recognized when the event is presented. Ticket sales for admission to or sponsorships for the events that have been received as of December 31 for which the performance obligations are not yet complete are recorded as deferred revenues in the statements of financial position. These transactions are recognized in accordance with Topic 606. The Organization had deferred event revenue of $2,500 and $2,500 as of December 31, 2023 and 2022, respectively, for donations received for events that had not occurred as of the respective year-end.

NOTE 1 – SUMMARY OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES, (CONTINUED)

Revenue Recognition, Continued

Exchange Transactions, continued – During 2023, the Organization continued a membership campaign, whereby the Organization's supporters can purchase annual membership in exchange for certain benefits, including event perks, undiagnosed disease tests, newsletter recognition, and other items, based on the membership level purchased. The membership flyer is the identified contract between the Organization and its members, which specifies the various membership levels and corresponding prices. The Organization's performance obligation for these memberships is to provide the benefits and perks listed on the flyer, based on the membership level purchased. The memberships are recognized as revenue over the annual period that the memberships span. Membership dues that have been received as of December 31 for which the performance obligation is not yet complete are recorded as contract liabilities in the statements of financial position. Contract liabilities for membership revenue amounted to $0 and $1,118 as of December 31, 2023 and December 31, 2022, respectively. Recognized membership revenue amounted to $1,118 and $1,887 for the years ended December 31, 2023 and December 31, 2022, respectively. Furthermore, the Organization has determined that the revenue sources have been appropriately disaggregated in the statements of operations based on obligations that are substantially the same and have the same pattern of transfer to the end customer. As such, the Organization has not disaggregated revenue differently than the revenue sources depicted in the statements of operations.

Advertising Costs

The Organization expenses advertising costs as they are incurred. Advertising expenses for the years ended December 31, 2023 and 2022 were $13,447 and $1,252, respectively, and are disclosed in the statements of functional expenses for the years then ended.

Functional Expenses

Directly identifiable expenses are charged to programs, fundraising, or special events. Expenses related to both fundraising and programs are allocated to the corresponding functional areas only if certain criteria relating to purpose, audience, and content are met. If the criteria are not met, all such expenses are charged to fundraising. Expenses incurred for special events that do not directly benefit donors are charged to fundraising. Administration and general expenses include those expenses that are not directly identifiable with any other specific function, but provide for the overall support and direction of the Organization. See Note 3 for a break-out of program costs, and Appendix A for the statements of functional expenses for the years ended December 31, 2023 and 2022.

Income Tax Status

The Vision of Children is a nonprofit organization and is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Organization is not a private foundation.

The Organization uses a loss contingencies approach for evaluating uncertain tax positions and continually evaluates changes in tax law and new authoritative rulings. No loss contingencies were recognized for the year ended December 31, 2023.

The Organization's federal exempt organization returns for tax years 2019 and beyond remain subject to examination by the Internal Revenue Service. The Organization's exempt organization returns of the tax years 2018 and beyond remain subject to examination by the Franchise Tax Board.

The Organization did not have unrecognized tax benefits as of December 31, 2023 and does not expect this to change significantly over the next 12 months. The Organization recognizes interest and penalties accrued on any unrecognized tax benefits as a component of income tax expense. As of December 31, 2023, the Organization has not accrued interest or penalties related to uncertain tax positions.

NOTE 1 – SUMMARY OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES, (CONTINUED)

Recent Authoritative Guidance

On January 1, 2023, the Organization adopted ASU 2016-13 Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASC 326). This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss ("CECL") methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including loan receivables and held-to-maturity debt securities, and some off-balance sheet credit exposures such as unfunded commitments to extend credit. Financial assets measured at amortized cost will be presented at the net amount expected to be collected by using an allowance for credit losses. The adoption did not have effect on the financial statements of the Organization.

NOTE 2 – RELATED PARTY TRANSACTIONS

During 2023, members of the Organization's Board of Directors and related party donated $30,797. During 2022, members of the Organization's Board of Directors donated $1,865.

The Organization has $0 and $345,251 of grants payable to a research institute that employs a member of the Organization's Board of Directors at December 31, 2023 and 2022, respectively. This individual is also the Organization's Chief Scientific Advisor. Grants payable to related party as of December 31, 2022 was written off in 2023 (see Note 3), resulting in $345,251 reversal of Vision research expenses with related party in 2023.

In September 2014 and later amended in January 2016, the Organization formed an agreement with Sydnexis, Inc. (the "Company"), which is owned and operated by certain members of the Organization's Board of Directors, to fund research and development of products to treat childhood myopia in exchange for a share of the Company's common stock. In the event the Company generates revenue, the Organization will be entitled to royalties of 1.50% of net revenue.

The Organization has paid the Company a total of $275,000 to purchase 79,460 shares of Company common stock representing a noncontrolling interest at December 31, 2023 and 2022. The total $275,000 paid is classified as Investment in Sydnexis, Inc. in the statements of financial position.

NOTE 3 – PROGRAM COSTS

Program costs consist of the following at December 31:

	2023	2022
Funding for academic research	**$ (290,971)**	$ 217,320
Family support network, educational support and materials	**19,606**	29,796
Project Vision Aid	**874**	2,082
	$ (270,491)	$ 249,198

Credit for Funding for academic research expenses related to the reversal of grant payable accrual of $433,970 made in previous years, offset by Vision research expenses of $143,000 incurred in 2023. The reversal was made due to the grantees becoming inactive or closed.

NOTE 4 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at year end are available for the following purposes as of December 31:

	2023	2022
Purchase of pocket viewers	**$ 13,435**	$ 14,309
Support and administrative	**-**	34,985
Vision research grant	**-**	12,370
	$ 13,435	$ 61,664

Net assets were released from contract and donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by contracts or donors as follows for the years ended December 31:

	2023	2022
Support and administrative	**$ 44,985**	$ 10,015
Pocket viewer donation	**874**	2,082
Vision research grant	**32,270**	91,350
	$ 78,129	$ 103,447

NOTE 5 – CONCENTRATIONS

In 2023, one donor accounted for 18% of all contributions and one donor accounted for 61% of contributions receivable at year end. In 2022, three donor accounted for 9% of all contributions and one donor accounted for 57% of contributions receivable at year end.

NOTE 6 – LIQUIDITY AND FUNDS AVAILABLE

The following table reflects the Organization's financial assets as of December 31, 2023, reduced by amounts not available for general expenditure within one year. Financial assets include assets that are considered unavailable when illiquid or not convertible to cash within one year and receivables not available for general expenditure.

	2023
Financial assets:	
Cash and cash equivalents	$ 833,857
Contributions receivable	24,493
Financial assets, at year-end	858,350
Less those unavailable for general expenditure within one year	-
Financial assets available to meet cash needs for general expenditures within one year	$ 858,350

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 8 – SUBSEQUENT EVENTS (UNAUDITED)

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through June 27, 2024, the date the financial statements were available to be issued, and determined that no additional subsequent events have occurred that would require recognition on the consolidated financial statements or disclosure in the notes thereto.

Appendix A

The Vision of Children

Statement of Functional Expenses
For the Year Ended December 31, 2023

	Program Services	Support Services			
	Program Costs	Special Events	General and Administrative	Fundraising	2023 Total
Business meals	$ -	$ 623	$ 783	$ -	**$ 1,406**
Credit card fees	-	20,655	407	24	**21,086**
Event expenses	-	302,035	-	16	**302,051**
General labor	19,606	-	17,688	146,809	**184,103**
Insurance	-	-	396	-	**396**
Marketing	-	10,720	252	2,475	**13,447**
Miscellaneous	-	-	5,068	-	**5,068**
Office supplies and equipment	-	-	2,002	-	**2,002**
Permits, licenses and fees	-	795	-	-	**795**
Postage and delivery	-	957	838	-	**1,795**
Printing and stationary	-	10,529	1,015	-	**11,544**
Professional fees	-	2,000	12,500	-	**14,500**
Project Vision Aid	874	-	-	-	**874**
Travel	-	471	79	-	**550**
Vision Hero Video Series	-	-	-	-	**-**
Vision research grants	(290,971)	-	-	-	**(290,971)**
Depreciation	-	-	1,111	-	**1,111**
In kind donations	-	88,214	-	-	**88,214**
Total program and supporting services expenses	**$ (270,491)**	**$ 436,999**	**$ 42,139**	**$ 149,324**	**$ 357,971**

The Vision of Children

Statement of Functional Expenses
For the Year Ended December 31, 2022

	Program Services	Support Services			
	Program Costs	Special Events	General and Administrative	Fundraising	2022 Total
Auction items	$ -	$ -	$ -	$ -	$ -
Business meals	-	-	178	800	**978**
Credit card fees	102	2,779	1,246	68	**4,195**
Entertainment and promotion	-	-	706	-	**706**
Event expenses	-	15,426	-	1,075	**16,501**
General labor	14,034	-	19,622	89,747	**123,403**
Insurance	-	-	813	-	**813**
Marketing	-	-	1,252	-	**1,252**
Miscellaneous	-	-	10,241	-	**10,241**
Office supplies and equipment	-	-	1,168	-	**1,168**
Permits, licenses and fees	-	-	220	45	**265**
Postage and delivery	26	-	1,460	141	**1,627**
Printing and stationary	-	-	442	3,539	**3,981**
Professional fees	15,580	-	11,750	11,350	**38,680**
Project Vision Aid	2,082	-	-	-	**2,082**
Travel	54	-	-	-	**54**
Vision Hero Video Series	-	-	-	-	**-**
Vision research grants	217,320	-	-	-	**217,320**
Total program and supporting services expenses	**$ 249,198**	**$ 18,205**	**$ 49,098**	**$ 106,765**	**$ 423,266**

March 26, 2025

San Marcos Community Foundation
One Civic Center Drive
San Marcos, CA 92069-2918

Board of Directors
FY2024-2025

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Jessica Muñoz, Esq., MFS
President & CEO

Re: Letter in support of 2025 grant application

Dear San Marcos Community Foundation,

On behalf of Voices for Children (VFC), I want to thank the San Marcos Community Foundation for your previous support and the opportunity to apply for another San Marcos Community Foundation grant. VFC respectfully requests $2,500 in program support, which will enable us to provide a Court Appointed Special Advocate (CASA) to a San Marcos child in foster care.

During the coming year, VFC expects to provide at least 15 San Marcos youth in foster care with the life-changing advocacy of a CASA. VFC's CASA program is one of the few programs that helps children access the services they need while providing a one-on-one relationship with an adult who can help them to thrive and to overcome adversity. The goal of the CASA program is to ensure that children in foster care can access the services they need to thrive. We are asking for your support to help us provide more children in foster care with an advocate and a voice in court.

Through the CASA program, community members receive intensive training, are sworn in by the Court, and are matched with a child in foster care to give children the individualized attention that the foster care system cannot provide. CASAs serve for 18 months or longer to ensure that a child has what they need to be successful in the next chapter of their life. In the past year, at least 17 San Marcos residents have served as CASAs, a telling reflection of the generosity of your community.

If you have any questions regarding this grant request or VFC, please contact me at JessicaM@speakup.com or 858-598-2204. Thank you again for your support and for your kind and thoughtful consideration.

Sincerely,

Jessica Muñoz
President & CEO

Title

Voices for Children - Court Appointed Special Advocate Program

03/26/2025

id. 50082256

by **Brianna Voight** in **San Marcos Community Foundation**
on behalf of **Voices for Children**

briannav@speakupnow.org

Original Submission

03/26/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Voices for Children - Court Appointed Special Advocate Program
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Court Appointed Special Advocate Program
Project Start Date	7/1/2024
Project End Date	6/30/2025
Date by Which Funds Will Be Expended:	6/30/2025
Total Number of People Served by this Project	1200
Total Number of People Served by this Project in San Marcos Only	15
Grant Amount Requested	2500
	Organization Details

Organization Name	Voices for Children
Organization Street Address	2851 Meadow Lark Drive
Organization City	San Diego
Organization State	CA
Organization Zip Code	92123
Organization Website	www.speakupnow.org
Organization's EIN	95-3786047 200 Voices for Children 94e380ff-3197-4ed3-8293-56007008b25f 2851 Meadow Lark Drive Juvenile Court San Diego CA 92123 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-03-24T00:00:00 501(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) 2025-03-10T00:00:00 1982 12
	Contact Information
Contact First Name	Rebecca
Contact Last Name	Rader
Contact Title	Chief Philanthropy Officer
Contact Phone	+18586105665
Contact Email	RebeccaR@speakupnow.org
	Project Details

Briefly describe your request for funds.	Voices for Children (VFC) respectfully requests $2,500 to support our Court Appointed Special Advocate (CASA) program. The role of a CASA is to assist judges in making best-interest decisions about the wellbeing of children in foster care and to provide a caring, consistent adult presence for the child as they navigate the system. VFC staff carefully screen and expertly train CASA volunteers to provide advocacy services to children in foster care. Our Advocacy Supervisors oversee CASAs and ensure children in foster care have access to the resources they need to thrive. During court hearings, VFC staff called Case Liaisons provide case oversight to children without CASAs. They then connect children with services in real time and make referrals for a child to be matched with a CASA volunteer. With your support, VFC will provide critical CASA and Case Liaison advocacy to 15 San Marcos youth in foster care. VFC staff will recruit, screen, train, and supervise additional CASA volunteers to address the educational, physical, and mental health, housing, and other needs of San Marcos children in foster care. Together, we will help the most vulnerable San Marcos children pursue brighter futures.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	VFC will serve 15-plus vulnerable children in foster care from San Marcos this fiscal year. Each child has experienced multiple Adverse Childhood Experiences (ACEs), including abuse or neglect. Multiple ACEs are associated with adverse outcomes. Without interventions, over half of these children will not receive a high-school diploma on time, one-third of them will become homeless, and a quarter of them will face justice system involvement. CASAs help children in foster care avoid these outcome by connecting them with services. CASAs advocate for their case youth in court, school, and community. Every six months, CASAs attend court on behalf of their youth and submit a comprehensive written report about the child's status. Judges rely on these reports to make informed decisions about a child's education, mental and physical health, housing placement, and overall well-being. The impact of a CASA could endure for generations, enhancing communities and mitigating ACEs. Children with CASAs are healthier, do better in school, and avoid many at-risk behaviors that lead to justice system involvement, homelessness, and substance abuse. Youth with CASAs are more likely to achieve permanent homes quickly—whether through reunification, adoption, or guardianship— all of which are less costly to society than foster care.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	VFC collaborates with dozens of organizations that provide services to youth in foster care in San Marcos, including One Safe Place, Casa de Amparo, Cal State San Marcos, and Palomar College.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	The SMCF awarded VFC $1,500 in May 2024. This generous grant has provided CASAs to six San Marcos children and case oversight from Case Liaisons for two San Marcos children thus far in FY 2024–25.
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 Voices for Children (VFC) is to transform the lives of abused or neglected children in foster care by providing them with trained, volunteer Court Appointed Special Advocates (CASAs). Approximately 2,700 vulnerable children, including many from San Marcos, will spend time in San Diego County foster care this year. VFC will provide a CASA to 1,200 of them. Each youth we serve has experienced multiple Adverse Childhood Experiences (ACEs), like abuse and neglect. Multiple ACEs are associated with adverse outcomes. Without interventions, children with experience in foster care often encounter significant challenges, including homelessness, insufficient education, lack of access to health care, lack of social connections, and justice system involvement. Only 54% of youth graduate high school within four years, compared to 83% of their peers, and only 4% of former foster youth obtain a college degree by age 26, compared to 36% of the general population (Educational Results Partnership and California College Pathways, 2019). These dire outcomes can be mitigated. Research from the Center for the Study of Social Policy suggests that social support and equitable access to essential services will strengthen children and families who have experience with the child welfare system. Youth.gov notes that permanent relationships with positive adults are a powerful protective factor as youth transition to adulthood. This is exactly what a CASA volunteer does. By providing advocacy services and a relationship with a consistent,

caring adult, CASAs may help reduce other adverse outcomes, including drug overdose deaths and suicide rates. They ensure each child has access to services that help mitigate these issues and often serve as a positive role model, guiding each child as they work to overcome obstacles and pursue brighter futures. The CASA model has been effectively used nationwide for more than four decades. In a review of the literature, the National CASA Association reported that children with CASAs have significantly fewer placement changes; are more likely to find a safe, permanent home; and are half as likely to reenter the child welfare system. They also receive more services, perform better in school both academically and behaviorally, and report higher levels of hope.

Objective 1: Assess Every Child in Foster Care for Advocacy Needs

VFC staff will attend every court hearing for children in foster care.

VFC staff will refer children with more complex needs to the CASA program and those with less urgent needs to the Staff Advocacy program.

VFC staff will periodically monitor the cases of children not provided with advocates for changes in circumstances that would benefit from a CASA or Staff Advocate.

Objective 2: Provide ongoing CASA advocacy to 1,200 children.

CASAs will spend 10–plus hours a month visiting the child and communicating with key individuals in the child's life.

CASAs will identify and connect children with beneficial community resources and services.

CASAs will submit a written report every six months and attend regularly scheduled court hearings on the child's behalf.

Objective 3: Recruit and train 200 new CASA volunteers.

VFC will conduct presentations and information sessions for prospective volunteers.

To create awareness, VFC will use a combination of digital marketing, including social media, radio ads, and signs or billboards in the community.

VFC staff will hold nine sessions of Advocate University, VFC's 35-hour CASA training program.

Objective 4: Provide staff advocacy to 500 children with less urgent needs.

Staff Advocates will communicate with caregivers, family members, teachers, and others involved in children's lives to learn about their needs.

Staff Advocates will identify and connect children with beneficial community resources and services.

Staff Advocates will submit a written report every six months and attend regularly scheduled court hearings on behalf of each child.

To illustrate the impact a CASA can have we share the following story:

Fourteen-year-old Mark lived with his grandmother and helped with his siblings, which often meant he did not have time for activities he enjoyed. With CASA Jo's encouragement, Mark joined the marching band and CASA Jo watched Mark flourish. The marching band planned a trip to Los Angeles in the spring of Mark's sophomore year, but there were no funds to support low-income students, and Mark was unable to attend. With the help of her advocacy supervisor, CASA Jo devised a plan to enlist the school counselor to find available funding for Mark to participate in this trip. Mark was elated when his band instructor informed him that a scholarship was available for him to join his bandmates for the spring trip. CASA Jo looks forward to hearing all about the trip in the spring.

Ultimately, VFC's purpose is to provide children in foster care with a consistent, caring, and trusted adult who will advocate to remove any barriers that exist and ensure that their voice is heard. As former foster youth Veronica explains, "New social workers came and went, and the only person I could depend on was myself. This all changed the day I met Laura, my CASA. She didn't come with a clipboard, or a file with my name on it, but just a smile and an interest to get to know me. I realized that Laura was in my life for the long run." VFC is proud to provide youth like Veronica with the individual support they need to thrive. Thank you for considering our request as we continue our efforts to improve the lives of children in the foster care system.

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

Please upload the annual operating budget for your organization.

VFC_Organizational_Budget_FY2024-2025.pdf

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

Voices_For_Children_-_6.30.2024_Audited_Financial_Statements.pdf

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Please attach the first two pages of your Federal 990.

VFC_First_Pages_990.pdf

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

VFC_Authorization_Letter_-_SMCF.pdf

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total 6665500

Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	Yes

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	VFC raises funds from diverse sources to ensure our sustainability. Our CASA program is highly scalable. A budget deficit could result in fewer children served; a surplus, in more children served.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Personnel Expenses	*$*	*5,603,200.00*	*Includes wages, taxes, and benefits.*
Dues, Fees & Subscriptions	$	120,000.00	
CASA Recruitment/Marketing	$	200,000.00	
Corporate Insurance	$	95,000.00	
Mileage Expense	$	48,000.00	Includes CASA reimbursement
Office Equipment and Supplies	$	76,900.00	
Phones	$	58,500.00	
Printing	$	7,500.00	
Professional Services	$	55,500.00	Includes IT consultant, auditors.
Rent	$	292,400.00	
Children's Assistance Fund	$	52,000.00	Covers children’s expenses, such as summer camp, when other funding sources are unavailable.
Other Expenses	$	56,500.00	Includes postage and unexpected costs.
Total budget for this PROJECT:	$	6,665,500.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Foundation Grants	$ 925,000.00	P
Additional Funding Source 2	Corporate Support	$ 200,000.00	P
Additional Funding Source 3	Government	$ 950,000.00	P
Additional Funding Source 4	Government	$ 600,000.00	C
Additional Funding Source 5	Individuals	$2,000,000.00	P
Additional Funding Source 6	Service Organizations	$ 40,000.00	P
Additional Funding Source 7	Special Events (net)	$1,650,500.00	P
Additional Funding Source 8	Investment & Other Revenue	$ 300,000.00	CD
Additional Funding Source 9			
Additional Funding Source 10			

FY 24-25 Voices for Children Organizational Budget	
REVENUE	
Foundation Grants	$1,335,000
Corporate	$295,000
Government	$1,658,000
CA CASA Grants	$1,440,000
Individuals	$2,070,000
Service Organizations	$40,000
Special Events	$2,205,000
Investment & Other Revenue	$400,000
Total Revenue	**$9,443,000**
EXPENSES	
Personnel Expenses	
Staff Salaries	$6,145,900
Payroll Taxes	$484,200
Employee Benefits	$693,250
Total Personnel Expenses	**$7,323,350**
Operating Expenses	
Special Events	$525,000
Credit Card Fees	$30,500
Dues, Fees & Subscriptions	$146,000
Marketing/CASA Recruitment	$401,000
Insurance	$117,700
Mileage/Meals	$126,000
Office Equip Repair/Maint.	$52,800
Office Supplies	$41,150
Phones	$71,100
Postage/Ship/Courier	$10,900
Printing	$10,500
Professional Services	$55,500
Other Expenses	$57,500
Rent	$392,000
Children's Assistance	$72,000
Total Operating Expenses	**$2,109,650**
TOTAL EXPENSES	**$9,433,000**

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 49662

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

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

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

C Name of organization
VOICES FOR CHILDREN

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
2851 MEADOW LARK DRIVE

City or town, state or province, country, and ZIP or foreign postal code
SAN DIEGO, CA 92123

F Name and address of principal officer: ANDREW CHRISTOPHER
SAME AS C ABOVE

D Employer identification number
95-3786047

E Telephone number
(858) 569-2019

G Gross receipts $ 8,438,796.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.SPEAKUPNOW.ORG

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

L Year of formation: 1982 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: WE RECRUIT, TRAIN, AND SUPERVISE VOLUNTEERS TO ADVOCATE FOR ABUSED CHILDREN IN FOSTER CARE.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	28
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	28
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	89
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	11,903,713.	8,023,930.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	19,460.	203,497.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-201,193.	-262,689.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,721,980.	7,964,738.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	94,212.	99,067.
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)	5,315,687.	6,113,631.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 1,100,952.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,226,494.	1,271,097.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,636,393.	7,483,795.
19	Revenue less expenses. Subtract line 18 from line 12	5,085,587.	480,943.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	12,075,772.	14,946,515.
21	Total liabilities (Part X, line 26)	930,416.	3,301,511.
22	Net assets or fund balances. Subtract line 21 from line 20	11,145,356.	11,645,004.

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

ANDREW CHRISTOPHER, TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
LUKAS DAVIS		05/10/24	☐	P00668234

Firm's name CONSIDINE & CONSIDINE — Firm's EIN 95-2694444

Firm's address 8989 RIO SAN DIEGO DRIVE, SUITE 250
SAN DIEGO, CA 92108-1604 — Phone no. 619.231.1977

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
VOICES FOR CHILDREN TRANSFORMS THE LIVES OF ABUSED CHILDREN BY PROVIDING THEM WITH COURT APPOINTED SPECIAL ADVOCATES (CASAS).

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

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

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

4a (Code:) (Expenses $ 5,755,905. including grants of $ 99,067.) (Revenue $)
VOICES FOR CHILDREN (VFC) RECRUITS, TRAINS, AND MANAGES OVER 900 VOLUNTEERS ANNUALLY TO SERVE AS COURT APPOINTED SPECIAL ADVOCATES (CASAS) AND IS THE ONLY NONPROFIT ORGANIZATION DESIGNATED BY THE STATE OF CALIFORNIA AND THE SUPERIOR COURTS OF SAN DIEGO AND RIVERSIDE COUNTIES TO PROVIDE THESE CASA SERVICES. VFC WAS FOUNDED IN 1980 IN SAN DIEGO COUNTY, AND SINCE 2015, HAS ALSO OPERATED THE CASA PROGRAM FOR RIVERSIDE COUNTY. CASA VOLUNTEERS PLAY AN IMPORTANT ROLE IN THE FOSTER CARE SYSTEM, BUILDING TRUSTING RELATIONSHIPS WITH CHILDREN AND INTERFACING WITH THE PROFESSIONALS IN ORDER TO IDENTIFY AND PROTECT THE BEST INTERESTS OF CHILDREN IN FOSTER CARE WHO HAVE EXPERIENCED ABUSE, NEGLECT, OR ABANDONMENT. CURRENTLY ALL OF THE NEARLY 2,500 CHILDREN IN SAN DIEGO COUNTY FOSTER CARE RECEIVE ASSESSMENT SERVICES AND 1,734

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

4c (Code:) (Expenses $ including grants of $) (Revenue $)

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

4e Total program service expenses 5,755,905.

SEE SCHEDULE O FOR CONTINUATION(S)

Audit Partner in Charge – David Dolan
Audit Firm's Identification Number – 95-2694444

VOICES FOR CHILDREN
FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Voices For Children
A Nonprofit Organization

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Voices For Children, a nonprofit organization, which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Voices For Children as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Voices For Children and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

8989 RIO SAN DIEGO DRIVE, SUITE 250 • SAN DIEGO, CA 92108
TEL 619-231-1977 • FAX 619-231-8244 • www.cccpa.com

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Voices For Children's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Voices For Children's ability to continue as a going concern for a reasonable period of time.

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

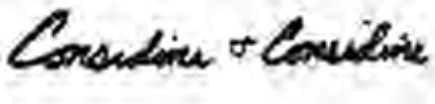
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*. We have also issued our report dated November 27, 2024 on our consideration of Voices For Children's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Voices For Children's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Voices For Children's internal control over financial reporting and compliance.



CONSIDINE & CONSIDINE
An accountancy corporation

November 27, 2024

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

	2024	2023
ASSETS		
CURRENT ASSETS		
Cash (note 3)	$ 6,684,995	$ 10,012,738
Investments (note 4)	5,392,776	323,442
Pledges receivable (note 5)	944,167	756,232
Grants receivable (note 6)	345,116	328,356
Prepaid expenses	183,216	159,222
	13,550,270	11,579,990
PROPERTY AND EQUIPMENT (NOTE 8)	385,504	197,471
OTHER ASSETS		
Pledges receivable - long term (note 5)	673,077	1,269,486
Rent deposit	37,404	29,025
Operating lease right-of-use asset (note 13)	1,864,952	1,870,543
	2,575,433	3,169,054
TOTAL ASSETS	16,511,207	14,946,515
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses (note 9)	625,198	559,549
Deferred revenue	1,415,623	949,197
Operating lease liability (note 13)	223,596	219,915
	2,264,417	1,728,661
LONG-TERM LIABILITIES		
Operating lease liability - long-term (note 13)	1,569,226	1,572,850
TOTAL LIABILITIES	3,833,643	3,301,511
NET ASSETS (NOTE 15)		
Without donor restrictions	10,930,133	9,329,741
With donor restrictions	1,747,431	2,315,263
TOTAL NET ASSETS	12,677,564	11,645,004
TOTAL LIABILITIES AND NET ASSETS	$ 16,511,207	$ 14,946,515

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2024

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE			
Gifts and contributions	$ 3,489,255	$ 109,890	$ 3,599,145
Special events, net (note 12)			
(Less: direct benefit to donors of $210,619)	2,280,579	-	2,280,579
Government funding	3,223,087	-	3,223,087
Contributed goods, services, and facilities	65,297	-	65,297
Investment return (note 4)	516,973	26,453	543,426
TOTAL REVENUE	9,575,191	136,343	9,711,534
NET ASSETS RELEASED FROM RESTRICTION			
Satisfaction of program restrictions	704,175	(704,175)	-
OPERATING EXPENSES			
Program services	6,405,437	-	6,405,437
Management and general	780,847	-	780,847
Fundraising	1,492,690	-	1,492,690
	8,678,974	-	8,678,974
CHANGE IN NET ASSETS	1,600,392	(567,832)	1,032,560
NET ASSETS, BEGINNING	9,329,741	2,315,263	11,645,004
NET ASSETS, ENDING	$ 10,930,133	$ 1,747,431	$ 12,677,564

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2023

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
REVENUE			
Gifts and contributions	$ 3,170,916	$ 49,840	$ 3,220,756
Special events, net (note 12)			
(Less: direct benefit to donors of $202,084)	2,212,402	-	2,212,402
Government funding	2,562,488	-	2,562,488
Contributed goods, services, and facilities	62,607	-	62,607
Investment return (note 4)	203,299	17,307	220,606
TOTAL REVENUE	8,211,712	67,147	8,278,859
NET ASSETS RELEASED FROM RESTRICTION			
Satisfaction of program restrictions	758,952	(758,952)	-
OPERATING EXPENSES			
Program services	5,783,261	-	5,783,261
Management and general	625,292	-	625,292
Fundraising	1,370,658	-	1,370,658
	7,779,211	-	7,779,211
CHANGE IN NET ASSETS	1,191,453	(691,805)	499,648
NET ASSETS, BEGINNING	8,138,288	3,007,068	11,145,356
NET ASSETS, ENDING	$ 9,329,741	$ 2,315,263	$ 11,645,004

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
EXPENSES				
Operating				
Children's assistance fund	$ 62,716	$ -	$ -	$ 62,716
Credit card fees	-	-	30,376	30,376
Dues and subscriptions	62,237	33,739	22,541	118,517
Employee benefits	415,048	72,398	79,347	566,793
Equipment and maintenance	55,000	386	1,141	56,527
Insurance	83,525	-	-	83,525
Marketing	236,061	-	-	236,061
Materials	32,887	4,150	3,425	40,462
Mileage and meals	149,611	6,685	6,490	162,786
Office supplies	37,255	969	1,180	39,404
Payroll taxes	323,940	39,703	68,115	431,758
Printing	8,649	54	1,090	9,793
Postage	10,309	148	1,416	11,873
Professional services	18,305	32,000	10,498	60,803
Leasing costs (note 13)	353,202	20,594	36,040	409,836
Salaries	4,349,949	556,578	922,212	5,828,739
Telephone	57,500	4,755	7,000	69,255
Utilities	27,801	2,504	4,382	34,687
Workers' compensation	18,370	2,352	3,900	24,622
Special Events				
Catering and site rental	-	-	334,738	334,738
Other event costs	-	-	47,243	47,243
Outside services	-	-	98,841	98,841
Printing	-	-	16,628	16,628
In-Kind Donations				
Event tickets	3,400	-	-	3,400
Supplies	32,017	-	-	32,017
TOTAL EXPENSES BEFORE DEPRECIATION	6,337,782	777,015	1,696,603	8,811,400
Depreciation	67,655	3,832	6,706	78,193
TOTAL EXPENSES	6,405,437	780,847	1,703,309	8,889,593
Less: Direct benefits to donors at special events included in revenue	-	-	(210,619)	(210,619)
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	$ 6,405,437	$ 780,847	$ 1,492,690	$ 8,678,974

See accompanying notes

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
EXPENSES				
Operating				
Children's assistance fund	$ 63,817	$ -	$ -	$ 63,817
Credit card fees	-	-	30,042	30,042
Dues and subscriptions	52,878	25,132	30,094	108,104
Employee benefits	318,149	43,615	57,269	419,033
Equipment and maintenance	37,036	237	732	38,005
Insurance	66,340	-	-	66,340
Marketing	208,494	-	-	208,494
Materials	45,812	4,218	3,031	53,061
Mileage and meals	137,284	3,907	4,100	145,291
Office supplies	29,792	3,031	3,007	35,830
Payroll taxes	291,929	30,055	60,847	382,831
Printing	8,542	54	1,515	10,111
Postage	8,780	-	2,427	11,207
Professional services	19,768	33,090	14,312	67,170
Leasing costs (note 13)	281,118	23,403	40,332	344,853
Salaries	4,034,068	445,666	832,033	5,311,767
Telephone	52,272	4,452	6,447	63,171
Utilities	21,753	2,231	3,904	27,888
Workers' compensation	10,131	1,119	2,090	13,340
Special Events				
Catering and site rental	-	-	345,388	345,388
Other event costs	-	-	28,658	28,658
Outside services	-	-	84,287	84,287
Printing	-	-	13,456	13,456
In-Kind Donations				
Event tickets	9,893	-	-	9,893
Supplies	25,357	-	-	25,357
TOTAL EXPENSES BEFORE DEPRECIATION	5,723,213	620,210	1,563,971	7,907,394
Depreciation	60,048	5,082	8,771	73,901
TOTAL EXPENSES	5,783,261	625,292	1,572,742	7,981,295
Less: Direct benefits to donors at special events included in revenue	-	-	(202,084)	(202,084)
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	$ 5,783,261	$ 625,292	$ 1,370,658	$ 7,779,211

See accompanying notes

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
CASH FLOWS PROVIDED BY OPERATING ACTIVITIES		
Change in net assets	$ 1,032,560	$ 499,648
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Depreciation and amortization	78,193	73,901
Net unrealized gain on investments	(120,354)	(18,705)
Donations of marketable securities included in contributions	(213,333)	(346,008)
Change in operating assets and liabilities:		
Pledges receivable	408,474	1,080,109
Grants receivable	(16,760)	54,403
Prepaid expenses	(23,994)	(5,997)
Other receivable	-	382,769
Other assets	(8,379)	-
Operating lease right-of-use asset	5,648	(77,778)
Accrued expenses	65,649	53,427
Deferred rent	-	(51,372)
Deferred revenue	466,426	576,275
	641,570	1,721,024
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,674,130	2,220,672
CASH FLOWS PROVIDED/ (USED) BY INVESTING ACTIVITIES		
Purchase of property and equipment	(266,226)	(45,383)
Proceeds on sale of marketable securities	572,146	498,255
Purchase of marketable securities	(5,307,793)	(160,750)
	(5,001,873)	292,122
NET INCREASE/(DECREASE) IN CASH	(3,327,743)	2,512,794
CASH, BEGINNING OF YEAR	10,012,738	7,499,944
CASH, END OF YEAR	$ 6,684,995	$ 10,012,738
SUPPLEMENTAL DISCLOSURES:		
Taxes paid	$ -	$ -
Interest paid	$ -	$ -

See note 13 for noncash transactions related to operating leases

NOTE 1 THE ORGANIZATION

Voices for Children (the "Organization") was founded in 1980 and incorporated as a private nonprofit organization on August 12, 1982, under Section 501(c)(3) of the Internal Revenue Code and under the laws of the State of California. The Organization operates the only Court Appointed Special Advocate (CASA) Programs in San Diego County and in Riverside County, providing critical advocacy to abused, neglected children who have been placed in the foster care system. Voices for Children recruits, trains, and supervises a large corps of volunteer CASAs, and through them transforms the lives of foster children by advocating on their behalf in the court, community, and schools. CASA volunteers undergo extensive training before being assigned to the cases of foster children. CASAs act as fact-finders for the judges, providing critical information needed to make life-altering decisions for these children. CASA volunteers get to know their court-appointed child by talking with everyone in that child's life: parents and relatives, foster parents, teachers, medical professionals, attorneys, and social workers. They use the information they gather to inform judges and others about what the child needs and they help find the best permanent home for them.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The financial statements have been prepared using the accrual method in conformity with generally accepted accounting principles.

Basis of presentation - Under accounting standards on financial statements of not-for-profit organizations, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, and net assets with donor restrictions.

Net assets without donor restrictions - Consists of assets which are fully available, at the discretion of management and the Board of Directors, for the Organization to utilize in any of its programs or supporting services. Net assets without donor restrictions include amounts that have been designated by the Board of Directors as an endowment for the purpose of securing the Organization's long-term financial viability.

Net assets with donor restrictions - Net assets with donor restrictions consist of contributed funds subject to donor-imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the Organization may spend the funds. These net assets also include amounts that are restricted by donors that neither expire by the passage of time nor can be fulfilled or removed by actions of the Organization. Some donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash - The Organization considers financial instruments with a fixed maturity date of less than three months to be cash equivalents.

Investments - The Organization reports its investments in accordance with generally accepted accounting principles for not-for-profit organizations, which establish accounting standards for investments in certain equity securities and for all debt securities. The guidance prescribes that covered investments be reported in the statement of financial position at fair value with any realized or unrealized gains or losses reported in the statement of activities. Investment income is recognized as revenue in the period it is earned, and gains and losses are recognized as changes in net assets in the accounting period in which they occur.

Fair Value Measurement - The Organization follows accounting standards consistent with the FASB codification which defines fair value, establishes a framework for measuring fair value, and enhances disclosures about fair value measurements for all financial assets and liabilities.

Property and Equipment - The Organization capitalizes property and equipment in excess of $500. Property and equipment are carried at cost. Contributed property and equipment is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is computed using the straight-line method of depreciation over the assets' estimated useful lives of five to seven years. Maintenance and repairs are charged to the expense as incurred; major renewals and betterments are capitalized. When items of property and equipment are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Deferred Revenue - The Organization has received prepaid grant funds from California CASA to provide services in San Diego and Riverside counties. The Organization recognizes revenue monthly, as services are performed and costs are incurred. The Organization also receives revenues in advance of a special event that is deferred. The revenues are recognized when the event occurs.

Contributions - Contributions received are considered to be without donor restrictions and available for general use unless designated by the donor for a specific purpose. All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Restricted contributions are recorded as unrestricted if the restrictions are satisfied during the same fiscal year that the contribution was received.

Pledges Receivable - Pledges receivable consist of unconditional promises to give and are recorded in the year the promise is made. Conditional promises are not recognized until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated cash flows. The Organization provides for probable losses on pledges receivable using the allowance method. The allowance is determined based on management's experience and collection efforts. Management has determined all pledges to be collectible at June 30, 2024 and 2023.

The discounts on pledge receivables are computed using the estimated market interest rates applicable to the years in which the promises are received. Amortization of the discount is included in contribution revenue. The interest rate used in computing the discount of estimated future cash flows was 4% for pledges received in 2024 and 2023.

Contributed Goods, Services and Facilities - The Organization has received substantial donations of goods, professional services, and use of facilities. These in-kind donations are valued at their fair value at the date of donation and are reported as unrestricted support unless explicit donor stipulations specify how donated assets must be used. The Organization recognizes the value of contributed services received if such services create or enhance nonfinancial assets or require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not contributed.

The In-kind Contributions consist of the following for the years ended June 30:

	2024	2023
Donated facilities	$ 29,880	$ 27,357
Event tickets	3,400	9,893
Other miscellaneous contributions	32,017	25,357
	$ 65,297	$ 62,607

An integral component of the Organization's work with foster children is its network of almost 1,000 volunteers. Many volunteers dedicate 20-25 hours or more each month to their activities with foster children and the Organization tracks their reported hours. For fiscal years ending June 30, 2024 and 2023, the combined donated hours reported by all the Organization's volunteers totaled approximately 99,000 and 120,000, respectively. The value of these hours is substantial, as the Independent Sector values similar services in California at $38.61 per hour as of 2023, the most recent data available (the Independent Sector's volunteer value is based on the hourly earnings provided by the Bureau of Labor Statistics, indexed to determine state's values, and increased by 15.7 percent estimated for fringe benefits). The Organization's volunteers are highly trained and closely supervised in their court advocacy and assessment activities; however, they do not meet the criteria under generally accepted accounting principles to be recorded as donated services.

Functional Allocation of Expenses - The cost of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and changes in net assets. Expenditures which can be identified with a specific program or support service are allocated directly, according to their natural expenditure classification. Costs that are common to several functions are allocated among the program and supporting services on the basis of time records, space utilized, and estimates made by the Organization's management.

Advertising Costs - The Organization expenses advertising costs as incurred. Advertising expense for the years ended June 30, 2024 and 2023 was $236,061 and $208,494, respectively, and consisted of commercial and printed advertisements to promote the mission and increase the brand awareness of the Organization. Advertising costs are classified as marketing expenses on the statement of functional expenses and are fully allocated to program services.

Leases - The Organization follows ASU 2016-02, Leases (Topic 842) and all related amendments. The new standard established a right-of-use model (ROU) that requires a lessee to recognize ROU asset and lease liability on the statement of financial position for all leases with a term longer than 12 months and disclose key information about the leasing arrangements. Options to renew a lease are only included in the lease term to the extent those options are reasonably certain to be exercised. Leases will be classified as either financing or operating. Operating lease liabilities and their corresponding ROU assets are initially recorded based on the present value of lease payments over the term of the lease. The rate implicit in the lease contracts is typically not readily determinable and, as a result, the Organization utilizes the treasury yield rate to discount the lease payments. Finance lease payments are generally those leases that allow the Organization to substantially utilize or pay for the entire asset of its estimated life. The Organization has no finance leases at June 30, 2024 and 2023.

Income Taxes - The Organization is exempt from federal and state of California income taxes under Section 501(c)(3) of the Internal Revenue Code and did not conduct unrelated business activities. Therefore, no provision has been made for federal income taxes in the accompanying financial statements. The Organization follows accounting standards which provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax position and believes that all of the positions taken in its exempt-organization tax returns are more likely than not to be sustained upon examination. As of June 30, 2024 and 2023, the Organization has not accrued interest or penalties related to uncertain tax positions. The Organization files tax returns in the U.S. Federal jurisdiction and the State of California.

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

Recent accounting pronouncements

In July 2016, FASB issued ASU 2016-13 Financial Instruments – Credit Losses (Topic 326). The new standard is effective for fiscal years beginning after December 15, 2022. The Organization adopted Topic 326 and all related amendments as of July 1, 2023. The standard replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. The measurement of expected credit losses under the CECL methodology is applicable to trading receivables, financing receivables, held-to-maturity debt securities, and receivables relating to repurchase agreements and securities lending agreements. It also applies to off-balance sheet credit exposures not accounted for as insurance (loan commitments, standby letters of credit, financial guarantees, and other similar instruments) and net investments in leases recognized by a lessor in accordance with Topic 842 on leases. Financial assets held by the Organization that are subject this guidance were grant receivables.

The Organization adopted ASC 326 using a modified retrospective transition approach. Under this approach, an entity records an adjustment to net assets for the cumulative effect of adopting a standard. The adjustment is made to beginning net assets as of the start of the reporting period in which the ASU becomes effective. The Organization has performed a review of the new guidance as compared to its current accounting policies to determine the impact of this standard on their financial assets presentation. Upon completion of its review, the Organization has made a determination that there is no material impact to their financial assets presentation upon adoption of the new standard.

NOTE 3 CASH

The Organization maintains its cash in two national financial institutions. Accounts at these institutions are partially insured by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2024 and 2023, the Organization had approximately $1,644,000 and $1,300,000, respectively, in excess of their insured limits at the financial institutions. The Organization has not experienced any losses in such accounts. Management believes that the Organization is not exposed to any significant credit risk with respect to its cash.

NOTE 4 INVESTMENTS

Investments consist of the following at June 30:

	2024	2023
Bond funds	$ 421,503	$ 77,067
Equity funds	566,142	120,056
Exchange traded funds	4,405,131	126,319
	$ 5,392,776	$ 323,442

The following schedule summarizes the investment return of the investments held by the Organization for the years ended June 30:

	2024	2023
Net realized and unrealized gain/(loss) on investments	$ 121,959	$ 16,436
Interest and dividends	423,365	205,816
Less: investment fees	(1,898)	(1,646)
	$ 543,426	$ 220,606

The Organization maintains accounts with several stock brokerage firms which, at times, may exceed federally insured limits. Balances are insured up to $500,000 by the Securities Investor Protection Corporation (SIPC). The Organization has not experienced any losses in such accounts. Management believes that the Organization is not exposed to any significant credit risk with respect to its investments.

NOTE 5 PLEDGES RECEIVABLE

Pledges receivable consist of the following at June 30:

	2024	2023
Pledges receivable - due in less than one year	$ 944,167	$ 756,232
*Pledges receivable - due in excess of one year	700,000	1,400,000
	1,644,167	2,156,232
Less: discount	(26,923)	(130,514)
	$ 1,617,244	$ 2,025,718

The following is a schedule by years of receipts for pledges as of June 30:

2024	$ 944,167
2025	700,000
	$ 1,644,167

*The long-term pledges receivable are due from a single donor. Management estimates this amount to be fully collectible.

NOTE 6 GRANTS RECEIVABLE

Grants receivable consists of amounts due from various state agencies for the salaries of certain program employees that have been incurred. As of June 30, 2024 and 2023, amounts due from various state agencies were $345,116 and $328,356, respectively. An allowance for doubtful accounts is accounted for using the specific identification method and uncollectible accounts are written-off after all collection attempts have been exhausted. Management believes that all grants receivable were collectible as of June 30, 2024 and 2023, therefore no allowance has been recorded.

NOTE 7 FAIR VALUE MEASUREMENT

The Organization follows the methods of fair value measurement to value its financial assets. Fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs used to measure fair value into three broad levels has been established, which are described below:

Level 1: Quoted prices (unadjusted) in active markets that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in inactive markets; or model-derived valuations in which all significant inputs are observable or can be derived principally from or corroborated with observable market data.

Level 3: Unobservable inputs are used when little or no market data is available. The fair value hierarchy gives the lowest priority to Level 3 inputs.

The Organization uses appropriate valuation techniques based on the available inputs to measure fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 or Level 2 inputs are not available.

The Organization's policy is to recognize transfers of investments into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the years ended June 30, 2024 and 2023, there were no significant transfers of investments into or out of Level 3.

The investments in mutual funds, bond funds, and exchange-traded funds are valued at market prices in active markets and are classified as Level 1.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There are no plan assets requiring the use of level 3 inputs for the years presented and there were no changes in the methods used to measure fair value at June 30, 2024 and 2023.

Financial assets and liabilities carried at fair value at June 30, 2024 and 2023 are classified below in one of three categories described above. The tables below present the balances of assets measured at fair value on a recurring basis.

	2024 Level 1	2024 Level 2	2024 Level 3	2024 Total
Equity funds	$ 566,142	$ -	$ -	$ 566,142
Bond funds	421,503	-	-	421,503
Exchange traded funds	4,405,131	-	-	4,405,131
	$ 5,392,776	$ -	$ -	$ 5,392,776

	2023 Level 1	2023 Level 2	2023 Level 3	2023 Total
Equity funds	$ 120,056	$ -	$ -	$ 120,056
Bond funds	77,067	-	-	77,067
Exchange traded funds	126,319	-	-	126,319
	$ 323,442	$ -	$ -	$ 323,442

NOTE 8 PROPERTY AND EQUIPMENT

Major categories of property and equipment are summarized as follows:

	Balance June 30, 2023	Additions	Disposals	Balance June 30, 2024
Office furniture and equipment	$ 337,228	$ 194,116	$ (239,983)	$ 291,361
Computers	500,266	72,112	(166,659)	405,719
Phone system	46,390	-	-	46,390
	$ 883,884	$ 266,228	$ (406,642)	743,470
Accumulated depreciation				(357,966)
				$ 385,504

	Balance June 30, 2022	Additions	Disposals	Balance June 30, 2023
Office furniture and equipment	$ 337,228	$ -	$ -	$ 337,228
Computers	454,883	45,383	-	500,266
Phone system	46,390	-	-	46,390
	$ 838,501	$ 45,383	$ -	883,884
Accumulated depreciation				(686,413)
				$ 197,471

Depreciation expense was $78,193 and $73,901 for the years ended June 30, 2024 and 2023, respectively.

NOTE 9 ACCRUED EXPENSES

Accrued expenses consist of the following:

	2024	2023
Accrued vacation	$ 396,801	$ 392,480
Accrued payroll	164,200	112,312
Accrued payables	64,197	54,757
	$ 625,198	$ 559,549

NOTE 10 LINE OF CREDIT

The Organization has a line of credit for $400,000 with California Bank & Trust. The Organization has drawn $0 against this line as of June 30, 2024 and 2023. The line of credit is collateralized by substantially all of the assets of the Organization. The interest rates on the line are 10.25% and 9.50% at June 30, 2024 and 2023, respectively. The line of credit matures on August 14, 2027.

NOTE 11 RETIREMENT PLAN

The Organization maintains a tax-deferred retirement plan qualified under Section 403(b) of the Internal Revenue Code. Eligible employees may contribute a percentage of their compensation to the plan. Beginning January 1, 2023, the Organization instituted a safe harbor match to the plan. Matching contributions to the plan were $172,017 and $81,869 for the years ended June 30, 2024 and 2023, respectively.

While the Organization expects to continue the plan indefinitely, it has reserved the right to modify, amend, or terminate the plan. In the event of termination, the entire amount contributed under the plan must be applied to the payment of benefits to the participants or their beneficiaries.

NOTE 12 SPECIAL EVENTS

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

	2024	2023
Revenue		
Starry starry night	$ 1,944,962	$ 1,894,900
Uplifting voices	335,539	318,196
Fostering hope golf classic	172,194	165,752
Other fundraisers	38,503	35,638
	2,491,198	2,414,486
Expenses		
Starry starry night	357,181	362,999
Uplifting voices	71,412	48,644
Fostering hope golf classic	48,919	51,594
Other fundraisers	19,938	8,552
	497,450	471,789
	$ 1,993,748	$ 1,942,697

NOTE 13 LEASES

Operating Leases

The Organization leases its office spaces under operating leases that expires between December 2024 and March 2031. These leases include renewal options which can extend lease terms for up to 5 years. At June 30, 2024 and 2023, the combined monthly rent were approximately $30,000 and $28,000, respectively.

The components of total lease cost for the years ended June 30 consisted of the following:

	2024	2023
Operating lease cost	$ 364,963	$ 335,224
Short-term lease cost	44,873	9,629
Variable lease cost	-	-
Total lease cost	$ 409,836	$ 344,853

Supplemental cash flow information related to the operating lease for the years ended June 30 is as follows:

	2024	2023
Right of use asset obtained in exchange for new operating lease liabilities	$ 111,039	$ 2,143,273
Cash paid amounts included in the measurements of lease liabilities: operating lease liabilities		
Operating cash flow for operating leases	$ 361,503	$ 413,002

Weighted average lease term and discount rate as of June 30 were as follows:

	2024	2023
Weighted average remaining lease term	5.02 years	6.23 years
Weighted average discount rate	3.18%	2.92%

Future minimum undiscounted lease payments related to the operating lease liabilities for the years ended June 30 are as follows:

2025	$ 277,618
2026	314,172
2027	293,566
2028	287,355
2029	295,976
Thereafter	538,603
Total undiscounted lease payments	2,007,290
Less: present value discount	(214,468)
Total operating lease liability	$ 1,792,822

NOTE 14 ENDOWMENT FUND

In 2017, the Organization received funds totaling $100,000 from two donors, for the purpose of establishing a restricted endowment fund, in the honor of former President/CEO Sharon M. Lawrence. During 2018, the Organization received an additional $62,500. As a result, the Organization is now subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). The Organization's Board of Directors has interpreted the UPMIFA as permitting the expenditure or accumulation of as much of endowment funds as the Organization determines to be prudent for the uses, benefits, purposes and duration for which the endowment fund was established, even if this results in the occasional invasion of the endowment's historical gift value. Thus, at times, the value of donor-restricted assets may fall below the level that a donor requires the Organization to maintain as restricted net assets. As of June 30, 2024 and 2023, the value of the donor-restricted assets had not fallen below the original donated level.

The Organization classifies as restricted endowment net assets (a) the original value of gifts used to establish endowments and (b) the original value of subsequent gifts to endowments: collectively known as "historical gift value". The board has also designated additional funds to a board endowment with the goal of establishing a larger reserve fund. The board has not added funds to the designated endowment during the years ending June 30, 2024 and 2023. Board designated endowment funds are classified as net assets without donor restrictions.

Included in marketable securities on the Statement of Financial Position are donor restricted and board designated investments held in an endowment fund. The objective of the endowment fund is to support the continuing operations of the Organization. During the fiscal year ending June 30, 2018, the Organization delegated authority over the investment of the Endowment Fund to the Finance Committee (the "Committee"). The Committee is responsible for the oversight of the investments of the Endowment Fund and for reporting on the Fund's performance to the Board. The Committee is authorized to retain an investment manager to make investment decisions.

To achieve the desired objective, the Organization will adopt an investment policy that attempts to maximize total return consistent with an acceptable level of risk. Endowment assets are typically invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to meet the annual distribution policy rules while growing the fund if possible. Investment risk is measured in terms of the total endowment fund, investment assets, and allocation between asset classes. Strategies are managed to not expose the fund to unacceptable levels of risk.

Endowment payout is defined as a fixed percentage of the market value of the Endowment Funds that can be used for appropriation every year. This amount will be available for Organization-wide operating purposes, including investment management fees for the Endowment Fund. As of June 30, 2024 and 2023, the endowment payout is set at 5% as determined by the finance committee.

The portion of the Endowment Fund that is classified as with donor restrictions (to be held in perpetuity) is not reduced by losses on the investments of the fund. Losses on the investments of the funds reduce the net assets with donor restrictions to the extent that donor-imposed temporary restrictions on net appreciation of the fund have not been met before the loss occurs. Any remaining losses reduce net assets without donor restrictions. All additions over the historical gift value may, subject to the discretion of the board of directors, to be used to fund distributions supporting the purposes of the fund.

Changes in endowment net assets as of June 30, 2024 are as follows:

	With donor restrictions	Without donor restrictions	Total endowment net assets
Endowment net assets, beginning of year	$ 212,558	$ 132,938	$ 345,496
Investment income	6,537	4,184	10,721
Unrealized gain on investments	21,069	13,914	34,983
Investment and trustee fees	(1,153)	(745)	(1,898)
Endowment net assets, end of year	$ 239,011	$ 150,291	$ 389,302

Endowment net asset composition by type of fund as of June 30, 2024:

	With donor restrictions	Without donor restrictions	Endowment net assets
Donor-restricted endowment funds	$ 239,011	$ -	$ 239,011
Board-designated endowment funds	-	150,291	150,291
Total funds	$ 239,011	$ 150,291	$ 389,302

Changes in endowment net assets as of June 30, 2023 are as follows:

	With donor restrictions	Without donor restrictions	Total endowment net assets
Endowment net assets, beginning of year	$ 195,251	$ 121,640	$ 316,891
Investment income	6,969	4,578	11,547
Unrealized gain on investments	11,323	7,381	18,704
Investment and trustee fees	(985)	(661)	(1,646)
Endowment net assets, end of year	$ 212,558	$ 132,938	$ 345,496

Endowment net asset composition by type of fund as of June 30, 2023:

	With donor restrictions	Without donor restrictions	Endowment net assets
Donor-restricted endowment funds	$ 212,558	$ -	$ 212,558
Board-designated endowment funds	-	132,938	132,938
Total funds	$ 212,558	$ 132,938	$ 345,496

NOTE 15 NET ASSETS

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or events specified by donors during fiscal years ended June 30 are as follows:

	2024	2023
Pledges	$ 647,189	$ 710,000
Children's assistance program	56,986	48,952
	$ 704,175	$ 758,952

Net assets with and without donor restrictions consist of the following:

	2024	2023
Without donor restrictions:		
Undesignated and unrestricted	$ 10,779,842	$ 9,196,803
Board designated endowment	150,291	132,938
	10,930,133	9,329,741
With donor restrictions		
Pledges receivable (net of discounts)	1,433,763	1,979,486
Children's assistance program	74,657	123,219
Endowments held in perpetuity	162,500	162,500
Accumulated endowment earnings	76,511	50,058
	1,747,431	2,315,263
	$ 12,677,564	$ 11,645,004

NOTE 16 LIQUIDITY AND AVAILABILITY

The Organization is substantially supported by contributions without donor restrictions. Contributions and expenses are monitored on a monthly basis by the Organization's management and a committee of the Board of Directors. The level of assets are monitored on an annual basis. The Organization's goal is to be able to function within the boundaries of the income received throughout the year.

The Organization currently has a line of credit established with a local bank. The line of credit ensures short-term financial ability of the Organization to pay general expenditures. As part of the Organization's liquidity management, it has structured its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization manages its liquidity following three guiding principles: operating within a prudent range of financial stewardship and stability, maintaining adequate liquid assets to fund near term operating needs, and maintaining sufficient funds to provide reasonable assurance that long-term obligations will be discharged.

The following reflects the Organization's financial assets as of June 30, 2024 and 2023 , reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date:

Financial assets, at year-end:	2024	2023
Cash	$ 6,684,995	$ 10,012,738
Pledge receivable	1,617,244	2,025,718
Grants receivable	345,116	328,356
Investments	5,392,776	323,442
Total financial assets	14,040,131	12,690,254
Less those unavailable for general expenditures within one year due to contractual or donor-imposed restrictions:		
Restricted by time - pledges receivable (net of discounts)	(673,077)	(1,269,486)
Restricted by purpose	(74,657)	(123,219)
Endowment funds held in perpetuity	(162,500)	(162,500)
Accumulated endowment earnings	(76,511)	(50,058)
	(986,745)	(1,605,263)
Financial assets available to meet general expenditures within one year	$ 13,053,386	$ 11,084,991

NOTE 17 SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 27, 2024, the date which the financial statements were available to be issued. There were no material subsequent events which affected the amounts or disclosures in the financial statements.

VOICES FOR CHILDREN
A NON PROFIT ORGANIZATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

					Expenditures	
Federal Agency Name	Pass Through Agency	Federal Program Title	Assistance Listing Number	Other Identification Number	Federal Expenditures	Passed-through to subrecipients
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	UV22 01 1591	$ 88,926	$ -
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	UV23 01 1591	98,229	-
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	XY22 02 1591	86,278	-
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	XY23 03 1591	102,881	-
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	KI22 05 1591	81,478	-
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	KS22 05 1591	23,567	-
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	KS22 06 1591	102,345	-

VOICES FOR CHILDREN
A NON PROFIT ORGANIZATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

					Expenditures	
Federal Agency Name	Pass Through Agency	Federal Program Title	Assistance Listing Number	Other Identification Number	Federal Expenditures	Passed-through to subrecipients
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	KS22 A5 1591	26,857	-
U.S. Department of Justice	California Governors Office of Emergency Services	Crime Victims Assistance	16.575	KS23 A6 1591	102,160	-
Total U.S. Department of Housing and Urban Development					712,721	
U.S. Department of Housing and Urban Development	County of San Diego	Community Development Block Grant	14.218	567573	100,000	-
U.S. Department of Housing and Urban Development	City of San Diego	Community Development Block Grant	14.218	PS-FY23-005	100,016	-
U.S. Department of Housing and Urban Development	City of Chula Vista	Community Development Block Grant	14.218	2023-093	15,000	-
U.S. Department of Housing and Urban Development	City of Vista	Community Development Block Grant	14.218		16,974	-
U.S. Department of Housing and Urban Development	City of Santee	Community Development Block Grant	14.218		5,533	-

VOICES FOR CHILDREN
A NON PROFIT ORGANIZATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

					Expenditures	
Federal Agency Name	Pass Through Agency	Federal Program Title	Assistance Listing Number	Other Identification Number	Federal Expenditures	Passed-through to subrecipients
U.S. Department of Housing and Urban Development	County of Riverside	Community Development Block Grant	14.218	0.254-23	90,000	-
U.S. Department of Housing and Urban Development	City of Hemet	Community Development Block Grant	14.218		10,000	-
U.S. Department of Housing and Urban Development	City of Morena Valley	Community Development Block Grant	14.218		30,000	-
U.S. Department of Housing and Urban Development	City of Riverside	Community Development Block Grant	14.218		12,000	-
U.S. Department of Housing and Urban Development	City of Temecula	Community Development Block Grant	14.218		9,736	-
U.S. Department of Housing and Urban Development	City of Corona	Community Development Block Grant	14.218	431-76494	26,438	-
U.S. Department of Housing and Urban Development	City of Perris	Community Development Block Grant	14.218		16,000	-
Total U.S. Department of Housing and Urban Development					431,697	-
TOTAL FEDERAL AWARDS EXPENDED					$ 1,144,418	$ -

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule

NOTE 1 BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Voices For Children (the Organization") under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting – The schedule of expenditures of federal awards is prepared on the same basis of accounting as the Organization's financial statements. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

The Organization has not elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance (2 CFR 200.414).

NOTE 3 PROGRAM COSTS/MATCHING CONTRIBUTIONS

The amounts shown as current year expenses represent only the federal, state, and local grant portion of the program costs. Entire program costs including the Organization's portion, may be more than shown.

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

A. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	☐ Yes	☒ No
• Significant deficiencies identified that are not considered material weaknesses?	☐ Yes	☒ None Reported
• Non-compliance material to financial statements noted?	☐ Yes	☒ No

Federal Awards

Internal control over major programs:		
• Material weakness(es) identified?	☐ Yes	☒ No
• Significant deficiencies identified that are not considered to be material weaknesses?	☐ Yes	☒ 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 Section 200.516(a)?	☐ Yes	☒ No

Identification of Major Programs

CFDA Numbers	Name of Federal Program or Cluster
16.575	Crime Victims Assistance

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000	
Auditee qualified as low-risk auditee?	☒ Yes	☐ No

B. Financial Statement Findings

None noted.

C. Federal Award Findings

None noted.

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 Directors
Voices For Children
A Nonprofit Organization

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 Voices For Children (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, 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 November 27, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Voices For Children'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 Voices For Children's internal control. Accordingly, we do not express an opinion on the effectiveness of Voices For Children'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 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.

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Report on Compliance and Other Matters

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

Purpose of this Report

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

Considine & Considine

CONSIDINE & CONSIDINE
An Accountancy Corporation

November 27, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Voices For Children
A Nonprofit Organization

Report on Compliance for the Major Federal Program

Opinion on Major Federal Program

We have audited Voices For Children'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 Voices For Children's major federal program for the year then ended June 30, 2024. Voices For Children's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Voices For Children complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on Major Federal Program

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

We are required to be independent of Voices For Children and to meet our 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 its major federal program. Our audit does not provide a legal determination of Voices For Children'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 the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Voices For Children's federal program.

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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 Voices For Children's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a 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 Voices For Children's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Voices For Children'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 Voices For Children'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 Voices For Children's internal control over compliance. Accordingly, no such opinion is expressed.

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

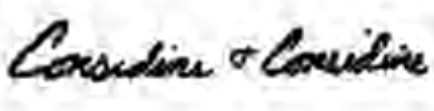
Report on Internal Control over Compliance

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

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

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

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



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November 27, 2024