



SAN MARCOS COMMUNITY FOUNDATION BOARD MEETING AGENDA

Tuesday, May 20, 2025 – 6:00 PM
San Marcos Conference 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 Agendas 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

PUBLIC COMMENT

CONSENT CALENDAR

1. **WAIVER OF TEXT** - This item is to waive the reading of all text of all Resolutions and Policies adopted at this meeting. Resolutions and Policies shall be adopted by title.
Recommendation: WAIVE
2. **APPROVAL OF MINUTES** - SMCF Board Meeting of February 18, 2025; and SMCF GFC Meetings of April 9, 2025, and May 14, 2025.
Recommendation: CONSIDER/APPROVE

NEW BUSINESS

3. **NOMINATIONS/ELECTION OF PRESIDENT & VICE PRESIDENT**
Recommendation: CONSIDER/APPROVE
4. **BYLAW UPDATES**



- a. Consider approving changes to the bylaws including adding an alternate member to the board.
- b. Resolution No. 2025-40
Recommendation: CONSIDER/APPROVE

5. PRESIDENT'S REPORT

- a. SMCF Grant Funding and Fundraising Opportunities
 - b. CSUSM Senior Experience Project – Ad Marketing Campaign Dollars
 - c. Advisory Board Discussion
 - d. Consideration of attendance at grantee events and activities
 - e. Board Updates & Activities
- Recommendation: DISCUSSION AND DIRECTION*

6. SPONSORSHIP OPPORTUNITIES

- a. SMCF Grant Funding and Fundraising Opportunities
 - 1) Juneteenth Event - \$500
 - 2) San Marcos Forward (Chamber Event) - \$750
 - 3) Red, White and Boom – July 4 Fireworks Show - \$250-499
 - 4) Other Ideas?
- Recommendation: DISCUSSION AND DIRECTION*

7. SMCF GRANT FUNDING COMMITTEE RECOMMENDATION

- Quarterly Funding Recommendation to the SMCF Board for Deliberation.
- a. Grant Funding Update – Fiscal Year 2024/2025
 - b. Spring Funding Recommendation Worksheet
 - c. Resolution No. 2025-39 – Winter Quarter Grants
- Recommendation: CONSIDER/APPROVE*

ITEMS FOR THE GOOD OF THE ORDER

- 8. **MISCELLANEOUS**
Selection of next quarter’s Grant Funding Subcommittee
- 9. **ADJOURNMENT**

AFFIDAVIT OF POSTING

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

I, Phil Scollick, hereby certify that I caused the posting of this Agenda in the glass display case at the north entrance of City Hall and on the City website on Friday, May 16, 2025, prior to 5:30 pm.



Phil Scollick, Recording Secretary



MINUTES

REGULAR MEETING OF THE SAN MARCOS COMMUNITY FOUNDATION BOARD

Tuesday, February 18, 2025

San Marcos Room – 2nd Floor

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

ROLL CALL:

PRESENT: BOARD MEMBERS: CRAIN, HARDESTY, GENDEL GREVING, HO, MILLER, SKAAR
ABSENT: BOARD MEMBERS: NONE

ALSO PRESENT: Board Secretary Phil Scollick.

ORAL COMMUNICATIONS –

There were no public comments.

CONSENT CALENDAR

1. **WAIVER OF TEXT** – Waived
2. **APPROVAL OF MINUTES** - SMCF Board Meeting of November 19, 2024; and SMCF GFC Meetings of January 8, 2025, and February 12, 2025.

MOVED BY BOARDMEMBER GREVING, SECONDED BY BOARDMEMBER CRAIN TO APPROVE THE MINUTES.

AYES: BOARD MEMBERS: CRAIN, HARDESTY, GENDEL GREVING, HO, MILLER, SKAAR
NOES: BOARD MEMBERS: NONE
ABSENT: BOARD MEMBERS: NONE

NEW BUSINESS

3. **STRATEGIC PLANNING**

Board discussed the item with no action taken.

4. **PRESIDENT'S REPORT**

- a. SMCF Grant Funding and Fundraising Opportunities
- b. CSUSM Senior Experience Project
- c. Advisory Board Discussion



- d. Consideration of attendance at grantee events and activities of our memberships
- e. Board Updates & Activities (Bylaw Updates-Adding Alternate Member)

Board discussion included: grant funding opportunities, fundraising events, social media postings, news releases, and updated trifold pamphlets and business cards.

5. SMCF GRANT FUNDING COMMITTEE RECCOMENDATION

Quarterly Funding Recommendation to the SMCF Board for Deliberation.

- (a) Grant Funding Update – Fiscal Year 2024/2025
- (b) Winter Funding Recommendation Worksheet
- (c) Resolution No. 2025-38 – Winter Quarter Grants

MOVED BY BOARDMEMBER GREVING, SECONDED BY BOARDMEMBER HARDESTY TO APPROVE RESOLUTION NO. 2025-38.

AYES: BOARD MEMBERS: CRAIN, HARDESTY, GENDEL GREVING, HO, MILLER, SKAAR
 NOES: BOARD MEMBERS: NONE
 ABSENT: BOARD MEMBERS: NONE

ITEMS FOR THE GOOD OF THE ORDER

6. MISCELLANEOUS

Select Boardmembers Greving, Miller and Skaar for next quarter’s Grant Funding Subcommittee.

7. ADJOURNMENT

BY CONSENSUS THE BOARD ADJOURNED THE MEETING.

Meeting adjourned at 7:50 p.m.

Carol Gendel, Board
President

ATTEST:

Phillip Scollick, Secretary



MINUTES

SAN MARCOS COMMUNITY FOUNDATION GRANT FUNDING SUBCOMMITTEE REGULAR MEETING

Wednesday, April 9, 2025

San Marcos Room – 2nd Floor

CALL TO ORDER

Board Vice President Greving called the meeting to order at 6:04 p.m.

ROLL CALL:

PRESENT: BOARD MEMBERS: GREVING, SKAAR, MILLER
ABSENT: BOARD MEMBERS: NONE

NEW BUSINESS

1. MINI GRANT APPLICATION PROPOSALS – Consider applications for consideration from non-profit organization requesting Foundation funds.
2. REGULAR GRANT APPLICATION PROPOSALS – Consider applications for consideration from non-profit organization requesting Foundation funds.

THE BOARD REVIEWED THE APPLICATIONS AND DISCUSSED GRANT APROPRIATIONS AND FUNDING RECOMMENDATIONS TO THE BOARD.

ORAL COMMUNICATIONS – Lionel and Natalie Saulsberry spoke in support of the upcoming Inaugural Juneteenth San Marcos

ITEMS FOR THE GOOD OF THE ORDER

NEXT MEETING DATE – The next meeting of the SMCF Grant Funding Committee is scheduled for Wednesday, May 14, 2025.

ADJOURNMENT

THE BOARD BY CONSENSUS ADJOURNED THE MEETING AT 6:47 PM.

Carol Gendel, Board President

ATTEST:

Phillip Scollick, Secretary



MINUTES

SAN MARCOS COMMUNITY FOUNDATION GRANT FUNDING SUBCOMMITTEE REGULAR MEETING

Wednesday, May 14, 2025

San Marcos Room – 2nd Floor

CALL TO ORDER

Board Vice President Greving called the meeting to order at 6:01 p.m.

ROLL CALL:

PRESENT: BOARD MEMBERS: GREVING, SKAAR, MILLER (REMOTE)
ABSENT: BOARD MEMBERS: NONE

NEW BUSINESS

1. **MINI GRANT APPLICATION PROPOSALS** – Considered applications for consideration from non-profit organization requesting Foundation funds.
2. **REGULAR GRANT APPLICATION PROPOSALS** – Considered applications for consideration from non-profit organization requesting Foundation funds.

THE BOARD REVIEWED THE APPLICATIONS AND DISCUSSED GRANT APROPRIATIONS AND FUNDING RECOMMENDATIONS TO THE BOARD.

ORAL COMMUNICATIONS – No requests to speak.

ITEMS FOR THE GOOD OF THE ORDER

NEXT MEETING DATE – The next meeting of the SMCF Board of Directors is scheduled for Tuesday, May 20, 2025.

ADJOURNMENT

THE BOARD BY CONSENSUS ADJOURNED THE MEETING AT 7:05 PM.

ATTEST:

Carol Gendel, Board President

Phillip Scollick, Secretary

FUND STATEMENT

S.M. Community Found - Now & Forever Fund

For the Period from 04/01/2025 to 04/30/2025

How to Read This Fund Statement

Enclosed please find the statement for the **S.M. Community Found - Now & Forever Fund** of the Jewish Community Foundation. To help you navigate through this statement, please see the definitions below.

Fund Balance

Outlines the financial position of the Fund as of the statement date. This section details total assets (how your fund is invested) as well as outstanding liabilities, if any. Funds invested in the Endowment and Impact Investment Pools have private equity investments that are valued at irregular intervals (not monthly). New contributions to your fund may be held temporarily in one of the Foundation's cash accounts (displayed as "US Bank Gifts" or "US Bank Grants").

Fund Activity Summary

Displays activity for the Fund, including Contributions, Investment Performance, Grants and Foundation Support.

Contributions

- **Gifts / Additions:** Contributions into the Fund.
- **Interfund Gifts / Transfers In:** Transfers from another Fund administered by the Foundation.

Investment Activity

- **Interests & Dividends:** Income from the investments of the Fund.
- **Realized Gains (Losses):** The difference between the cost and the proceeds from the sale or redemption of an investment or security.
- **Unrealized Gains (Losses):** Changes in the value of the Fund related to investments.
- **Investment Expenses:** Costs related to the sale of an asset, such as brokerage fees and commissions, consultant and custodian fees for Funds invested in the pools.

Disbursements

- **Grants / Withdrawals:** Distributions to charitable organizations from the Fund.
- **Interfund Grants / Transfers Out:** Transfers to another Fund administered by the Foundation.
- **Foundation Support:** The Foundation's fee for administering the Fund which supports operations and programs for the community.

If you have questions regarding this statement, please contact us for more information at (858) 279-2740 or finance@jcfsandiego.org. Thank you for your support.

TOTAL FUND BALANCE

Market Value

Long Term Pool	\$7,113.97
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Total Market Value as of 04/30/2025	\$7,113.97
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FUND ACTIVITY SUMMARY

Beginning Fund Balance	\$7,097.22
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Investment Activity

Interest & Dividends	\$7.93
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Realized Gains (Losses)	\$0.65
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Unrealized Gains (Losses)	\$11.94
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Investment Expenses	(\$1.16)
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Total Investment Activity	\$19.36
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Disbursements

Foundation Support	(\$2.61)
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Total Disbursements	(\$2.61)
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Net Change	\$16.75
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Ending Fund Balance	\$7,113.97
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FUND ENTRIES REPORT

Beginning Fund Balance **\$7,097.22**

<u>Date</u>	<u>Account Description</u>	<u>Expense/Debit</u>	<u>Income/Credit</u>
04/30/2025	Dividend Income-investments <i>Dividends</i>		\$7.93
04/30/2025	Unrealized Gain/Loss on Investments <i>Unrealized Gain</i>		\$11.94
04/30/2025	Realized Gain/Loss - Investments <i>Realized Gain</i>		\$0.65
04/30/2025	Investment Custodial Fees <i>Custodian Fee</i>	\$0.35	
04/30/2025	Investment Consultant Fees <i>Consultant Fee</i>	\$0.81	
04/30/2025	Foundation Administration Fees <i>Foundation Fee</i>	\$2.61	

Ending Fund Balance **\$7,113.97**

FUND STATEMENT

San Marcos Community Foundation Fund
For the Period from 04/01/2025 to 04/30/2025

How to Read This Fund Statement

Enclosed please find the statement for the **San Marcos Community Foundation Fund** of the Jewish Community Foundation. To help you navigate through this statement, please see the definitions below.

Fund Balance

Outlines the financial position of the Fund as of the statement date. This section details total assets (how your fund is invested) as well as outstanding liabilities, if any. Funds invested in the Endowment and Impact Investment Pools have private equity investments that are valued at irregular intervals (not monthly). New contributions to your fund may be held temporarily in one of the Foundation's cash accounts (displayed as "US Bank Gifts" or "US Bank Grants").

Fund Activity Summary

Displays activity for the Fund, including Contributions, Investment Performance, Grants and Foundation Support.

Contributions

- **Gifts / Additions:** Contributions into the Fund.
- **Interfund Gifts / Transfers In:** Transfers from another Fund administered by the Foundation.

Investment Activity

- **Interests & Dividends:** Income from the investments of the Fund.
- **Realized Gains (Losses):** The difference between the cost and the proceeds from the sale or redemption of an investment or security.
- **Unrealized Gains (Losses):** Changes in the value of the Fund related to investments.
- **Investment Expenses:** Costs related to the sale of an asset, such as brokerage fees and commissions, consultant and custodian fees for Funds invested in the pools.

Disbursements

- **Grants / Withdrawals:** Distributions to charitable organizations from the Fund.
- **Interfund Grants / Transfers Out:** Transfers to another Fund administered by the Foundation.
- **Foundation Support:** The Foundation's fee for administering the Fund which supports operations and programs for the community.

If you have questions regarding this statement, please contact us for more information at (858) 279-2740 or finance@jcfsandiego.org. Thank you for your support.

TOTAL FUND BALANCE

Market Value

Long Term Pool	\$662,468.26
Endowment Pool	\$662,468.26
Total Market Value as of 04/30/2025	\$1,324,936.52

FUND ACTIVITY SUMMARY

Beginning Fund Balance	\$1,322,211.41
Investment Activity	
Interest & Dividends	\$743.66
Realized Gains (Losses)	\$4,659.36
Unrealized Gains (Losses)	(\$1,986.08)
Investment Expenses	(\$207.72)
Total Investment Activity	\$3,209.22
Disbursements	
Foundation Support	(\$484.11)
Total Disbursements	(\$484.11)
Net Change	\$2,725.11
Ending Fund Balance	\$1,324,936.52

FUND ENTRIES REPORT

Beginning Fund Balance **\$1,322,211.41**

<u>Date</u>	<u>Account Description</u>	<u>Expense/Debit</u>	<u>Income/Credit</u>
04/30/2025	Dividend Income-investments <i>Dividends</i>		\$743.66
04/30/2025	Unrealized Gain/Loss on Investments <i>Unrealized Gain, Unrealized Loss</i>	\$1,986.08	
04/30/2025	Realized Gain/Loss - Investments <i>Realized Gain</i>		\$4,659.36
04/30/2025	Investment Custodial Fees <i>Custodian Fee</i>	\$66.11	
04/30/2025	Investment Consultant Fees <i>Consultant Fee</i>	\$141.61	
04/30/2025	Foundation Administration Fees <i>Foundation Fee</i>	\$484.11	

Ending Fund Balance	\$1,324,936.52
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FUND STATEMENT

San Marcos Community Foundation Restricted Fund
For the Period from 04/01/2025 to 04/30/2025

How to Read This Fund Statement

Enclosed please find the statement for the **San Marcos Community Foundation Restricted Fund** of the Jewish Community Foundation. To help you navigate through this statement, please see the definitions below.

Fund Balance

Outlines the financial position of the Fund as of the statement date. This section details total assets (how your fund is invested) as well as outstanding liabilities, if any. Funds invested in the Endowment and Impact Investment Pools have private equity investments that are valued at irregular intervals (not monthly). New contributions to your fund may be held temporarily in one of the Foundation's cash accounts (displayed as "US Bank Gifts" or "US Bank Grants").

Fund Activity Summary

Displays activity for the Fund, including Contributions, Investment Performance, Grants and Foundation Support.

Contributions

- **Gifts / Additions:** Contributions into the Fund.
- **Interfund Gifts / Transfers In:** Transfers from another Fund administered by the Foundation.

Investment Activity

- **Interests & Dividends:** Income from the investments of the Fund.
- **Realized Gains (Losses):** The difference between the cost and the proceeds from the sale or redemption of an investment or security.
- **Unrealized Gains (Losses):** Changes in the value of the Fund related to investments.
- **Investment Expenses:** Costs related to the sale of an asset, such as brokerage fees and commissions, consultant and custodian fees for Funds invested in the pools.

Disbursements

- **Grants / Withdrawals:** Distributions to charitable organizations from the Fund.
- **Interfund Grants / Transfers Out:** Transfers to another Fund administered by the Foundation.
- **Foundation Support:** The Foundation's fee for administering the Fund which supports operations and programs for the community.

If you have questions regarding this statement, please contact us for more information at (858) 279-2740 or finance@jcfsandiego.org. Thank you for your support.



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San Diego, CA 92123
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**San Marcos Community Foundation Restricted
Fund**
Fund ID: Sanm1
For the Period from 04/01/2025 to 04/30/2025

TOTAL FUND BALANCE

Market Value

Short Term Pool \$1,542.22

Total Market Value as of 04/30/2025 **\$1,542.22**

FUND ACTIVITY SUMMARY

Beginning Fund Balance **\$1,539.99**

Investment Activity

Interest & Dividends \$5.11

Unrealized Gains (Losses) (\$2.80)

Investment Expenses (\$0.08)

Total Investment Activity **\$2.23**

Net Change **\$2.23**

Ending Fund Balance **\$1,542.22**

FUND ENTRIES REPORT

Beginning Fund Balance **\$1,539.99**

<u>Date</u>	<u>Account Description</u>	<u>Expense/Debit</u>	<u>Income/Credit</u>
04/30/2025	Dividend Income-investments <i>Dividends</i>		\$5.11
04/30/2025	Unrealized Gain/Loss on Investments <i>Unrealized Loss</i>	\$2.80	
04/30/2025	Investment Custodial Fees <i>Custodian Fee</i>	\$0.08	

Ending Fund Balance	\$1,542.22
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SMCF RESOULTION NO. 2025-40

A RESOLUTION OF THE BOARD OF THE SAN MARCOS
COMMUNITY FOUNDATION AMENDING THE BYLAWS OF
THE FOUNDATION

WHEREAS, Bylaws for the San Marcos Community Foundation were adopted on October 27, 1987, amended on March 14, 1989; November 21, 1995; August 16, 2005; and November 21, 2006¹; November 15, 2022; and

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

WHEREAS, the Board of Directors desire to add an alternate position to the Board of Directors and other updates to align with current laws and practices.

NOW, THEREFORE, BE IT RESOLVED, that the San Marcos Community Foundation Board of Directors does hereby amend the Bylaws (Attached).

PASSED, APPROVED AND ADOPTED by the San Marcos Community Foundation Board of Directors, at a regular meeting thereof, this 20th Day of May, 2025 by the following roll call vote:

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

APPROVED:

Colleen Lukoff, Board President

ATTEST:

Phillip Scollick, Secretary

¹ Bylaws created on October 27, 1987 by City Council Resolution 87-2706, amended on March 14, 1989 by City Council Resolution 89-3119, amended on November 21, 1995 by San Marcos Community Foundation Resolution 95-32, amended August 16, 2005 by San Marcos Community Foundation Resolution 05-75, amended November 21, 2006 by San Marcos Community Foundation Resolution 06-083, and amended November 15, 2022 by San Marcos Community Foundation Resolution 2022-27.

I certify that the foregoing Resolution was duly adopted by the San Marcos Community Foundation Board of Directors on May 20, 2025.

Dated: _____

Phillip Scollick, Secretary

AMENDED BY
SMCF RESOLUTION NO. ~~2022-27~~2025-xx

BYLAWS OF
SAN MARCOS COMMUNITY FOUNDATION
A California Nonprofit Public Benefit Corporation

ARTICLE 1. NAME

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

ARTICLE 2. OFFICES

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

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

ARTICLE 3. PURPOSES AND LIMITATIONS

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

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

- (a) Senior programs, including but not limited to programs such as free transportation by van or mini-bus for senior citizens to the senior center, and grants for meals-on-wheels.
- (b) Children and youth sports, including, but not limited to, funding for athletic equipment and uniforms for youth soccer or other sports, and payment

of sports-related transportation and initiation fees for students otherwise unable to pay for these programs.

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

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

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

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

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

Section 3.4 Limitations

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

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

(c) On the winding up and dissolution of this corporation, after paying or adequately providing for the debts, obligations, and liabilities of the corporation, the remaining assets of this corporation shall be distributed to such organization

(or organizations) organized and operated exclusively for charitable purposes which has established its tax-exempt status under §501 (c)(3) or the Internal Revenue Code of 1954, as amended, (or the corresponding provision of any future United States Internal Revenue Law), and which has established its tax-exempt status under §23701 (d) of the California Revenue and Taxation Code (or the corresponding section of any future California revenue and tax law).

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

(e) The corporation will not engage in any act of self-dealing as defined in §4941(d) of the Internal Revenue Code of 1954, as amended, or corresponding provisions of any later Federal tax laws.

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

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

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

ARTICLE 4. MEMBERSHIP

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

ARTICLE 5. POWERS OF DIRECTORS

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

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

(a) Appoint and remove, at the pleasure of the Board, all the corporation's officers, agents and employees; prescribe powers and duties for

them that are consistent with the law, with the articles of incorporation, and with these bylaws; fix their compensation, and require from them security for faithful performance of their duties.

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

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

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

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

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

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

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

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

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

ARTICLE 6. APPOINTMENT AND TERM OF DIRECTORS

Section 6.1 Number of Directors. The authorized number of Directors shall be seven (7), as well as one (1) alternate member who may participate in voting only in the absence of a seated Director. ~~The number of Directors may be amended by resolution of the City Council.~~

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

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

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

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

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

Section 6.7 Events Causing Vacancy. A vacancy or vacancies on the Board shall exist on the occurrence of the following (a) the death, effective as of the date of death, or resignation, effective pursuant to section 6.9, of any Director; or (b) the declaration by resolution of the Board of a vacancy in the office of a Director who: (i) has been declared of unsound mind by an order of the court, convicted of a felony, or found by final order or judgment of any court to have breached the duty under Article Three of Chapter Two of the California Nonprofit Public Benefit Corporation Laws; (eii) A director has missed 3 consecutive meetings without notice or excused absence; or (diii) a Director is no longer a resident or business owner within the City of San Marcos.

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

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

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

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

ARTICLE 7. DIRECTORS MEETINGS

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

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

Section 7.3 Meetings – Compliance with Brown Act. ~~by Telephone. Any meeting may be held by conference telephone or similar communication equipment as long as all Directors participating in the meeting can hear one another. All such Directors shall be deemed to be present in person at such a meeting.~~ All meetings shall be held in accordance with applicable provisions of the California Corporations Code, as well as the Ralph M. Brown Act (“Brown Act”). Remote participation by Directors shall be permitted so long as it is in compliance with the Corporations Code, the Brown Act, and these Bylaws.

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

Section 7.5 Special Meetings. Special meetings of the Board for any purpose may be called ~~at any time with appropriate notice pursuant to the Brown Act~~ by the chairman of the Board, if any, the president, any vice-president, the secretary, or any two (2) Directors.

Section 7.6 Notice. Notice of the time and place of ~~any special meeting at which members are permitted to take action~~ shall be given to each Director, ~~pursuant to Corporations Code section 5511,~~ by one of the following methods:-

~~(a)~~ (a) By personal delivery of written notice;

~~(b)~~ (b) By email; or

~~(a)~~ —

~~(b)~~ (c) By first class mail, postage prepaid;

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

~~(d)~~ — By telegram, charges prepaid. email.

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

Section 7.7 Time Requirements. Notices to members required to be sent pursuant to section 7.6, above, sent by first class mail shall be deposited in the United States mail at least ~~twenty-four hours~~ four (4) days before the time set for the meeting. Notices given by personal delivery, ~~telephone,~~ or ~~telegraph~~ email shall be delivered, ~~telephoned,~~ or emailed ~~given to the telegraph company~~ at least ~~forty-eight~~ Twenty-four (24) hours before the time set for the meeting.

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

Section 7.9 Waiver of Notice. Notice of a meeting need not be given to any Director who, either before or after the meeting, signs a waiver of notice, a written consent to the holding of the meeting, or an approval of the minutes of the meeting. The waiver

of notice or consent need not specify the purpose of the meeting. All such waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meetings. Notice of a meeting need not be given to any Director who attends the meeting and does not protest, before or at the commencement of the meeting, the lack of notice to him or her.

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

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

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

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

- (a) Take any final action on any matter that, under the California Nonprofit Public Benefit Corporation Law, also required approval of the members or approval of a majority of all members;
- (b) Fill vacancies on the Board or on any committee that has the authority of the Board.
- (c) Amend or repeal bylaws or adopt new bylaws.
- (d) Amend or repeal any resolution of the Board that by its express terms is not so amendable or repealable.

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

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

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

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

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

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

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

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

(d) Participate in the annual Advisory Committee meeting, which is meant to provide assistance and input to the Directors.

(e)

(f) Support committees as needed, including fundraising committee

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

ARTICLE 8. OFFICERS

Section 8.1 Officers. The officers of the corporation shall be a president, a secretary, and a chief financial officer. The corporation may also have, at the Board's discretion, a chairman of the Board, one or more vice-presidents, one or more assistant secretaries, and such other officers as may be appointed in accordance with Section ~~8.35.2~~ of these bylaws. Any number of offices may be held by the same person, except that neither the secretary nor the chief financial officer may serve concurrently as either the president or the chairman of the Board. The officers of the corporation shall receive no compensation for their services ~~to~~ the corporation.

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

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

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

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

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

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

Section 8.8 Secretary-Minutes. The secretary shall keep or cause to be kept, at the corporation's principal office or such other place as the Board may direct, a book of minutes of all meetings, proceedings, and actions of the Board, of committees of the

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

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

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

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

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

in the possession or under the control of the chief financial officer on his or her death, resignation, retirement, or removal from office.

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

Section 8.14 Approval of Indemnity. On written request to the Board by any person seeking indemnification under §5238(b) or §5238(c) of the California Corporations Code, the Board shall promptly determine under §5238(e) of the California Corporations Code whether the applicable standard or conduct set forth in §5238(b) or §5238(c) has been met and, if so, the Board shall authorize indemnification. If the Board cannot authorize indemnification because the number of Directors who are parties to the proceeding with respect to which indemnification is sought prevents the formation of a quorum of Directors who are not parties to that proceeding, the Board shall promptly submit the matter to the San Marcos City Council. At that meeting, the San Marcos City Council shall determine under §5238(e) of the California Corporations Code whether the applicable standard of conduct set forth in §5238(b) or §5238(c) has been met and, if so, the City Council members at the meeting, in person or by proxy, shall authorize indemnification.

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

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

ARTICLE 9. RECORDS AND REPORTS

Section 9.1 Records. The corporation shall keep:

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

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

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

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

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

- (a) The assets and liabilities, including the trust funds, of the corporation as of the end of the fiscal year.
- (b) The principal changes in assets and liabilities, including trust funds.
- (c) The revenue or receipts of the corporation, both unrestricted and restricted to particular purposes.
- (d) The expenses or disbursements of the corporation for both general and restricted purposes.
- (e) Any information required by Section 9.5 of these bylaws.

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

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

- (a) Any transaction (a) in which the corporation, its parent, or its

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

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

(2) Any holder of more than ten percent (10%) of the voting power of the corporation, its parent, or its subsidiary. The statement shall include a brief description of the transaction, the names of interested persons involved, their relationship to the corporation, the nature of their interest in the transaction and, if practicable, the amount of that interest, provided that if the transaction was with a partnership in which the interested person is a partner, only the interest of the partnership need be stated.

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

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

ARTICLE 10. AMENDMENTS

Section 10.1 Amendments by Board. The Board of Directors may adopt, amend, or repeal bylaws by an affirmative vote of a majority of the Board of Directors acting at a regular or special meeting of the Board of Directors. Notwithstanding the foregoing, any amendments of sections 6.5, 6.8, and/or 8.14 of these Bylaws, and each of them, also requires the prior written approval, by resolution, of the San Marcos City Council.

Section 10.2 Director Approval Required. Subject to Section 10.1, above, the adoption, amendment, or repeal of any bylaw shall not be effective for any purpose until the action has been approved by the vote of a majority of a quorum of the Directors of the corporation acting at a regular or special meeting of the members.

CERTIFICATE OF SECRETARY

I certify that I am the duly elected and acting secretary of The San Marcos Community Foundation, a California nonprofit public benefit corporation, the above bylaws, consisting of fifteen (15) pages, are the bylaws of this corporation as adopted by the Board of Directors on October 27, 1987, Amended March 14, 1989, Amended November 21, 1995, Amended August 16, 2005, Amended November 21, 2006 and Amended November 15, 2022.¹ The bylaws have not been amended or modified since that date.

Executed on ~~November 15, 2022~~ August, 2024 (Month, 2025), at San Marcos, California.

Phillip Scollick, Secretary

¹ Bylaws created on October 27, 1987 by City Council Resolution 87-2706, amended on March 14, 1989 by City Council Resolution 89-3119, amended on November 21, 1995 by San Marcos Community Foundation Resolution 95-32, amended August 16, 2005 by San Marcos Community Foundation Resolution 05-75, amended November 21, 2006 by San Marcos Community Foundation Resolution 06-083, and amended November 15, 2022 by San Marcos Community Foundation Resolution 2022-27.

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
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	Erika	\$ 5,000	\$ 1,500	\$ -
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	Janice	\$ 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	Gary	\$ 1,500	\$ 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	Gary	\$ 8,000	\$ 2,000	\$ -
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	Gary	\$ 10,000	\$ 1,000	\$ -
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	Janice	\$ 10,000	\$ 1,000	\$ -
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.	Erika	\$ 1,500	\$ 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.	Janice	\$ 7,000	\$ 500	\$ -
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	Erika	\$ 1,500	\$ 1,000	\$ -
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	\$ 1,000	\$ -

Joli Ann Leightag Elementary School PTA	Youth Orchestra	600	Youth Orchestra and its mission to provide students at Joli Ann Leightag Elementary, a Title 1 school, with the opportunity to develop their talents through free musical instruction.	Gary	\$ 10,000	\$ 3,000	\$ -
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	Erika	\$ 10,000	\$ 2,000	\$ -
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	\$ 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	\$ 500	\$ -
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	\$ 1,000	\$ -
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	Janice	\$ 10,000	\$ 750	\$ -
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.	Gary	\$ 1,500	\$ 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	\$ 1,500	\$ -
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	\$ 1,000	\$ -
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.	Erika	\$ 4,000	\$ 1,500	\$ -
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	\$ 1,000	\$ -
					\$ 123,946	\$ 25,046	\$ -

SMCF RESOLUTION NO. 2025-39

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

-- SPRING QUARTER 2025--

WHEREAS, the San Marcos Community Foundation Board of Directors is authorized, pursuant to its adopted articles and bylaws, to entertain proposals for non-profit activities from qualified public and charitable groups; and

WHEREAS, a total of twenty-one (21) proposals were received by the Community Foundation prior to the grant submittal deadline established for the 2025 Spring Quarter; and

NOW, THEREFORE, BE IT RESOLVED, that the San Marcos Community Foundation Board of Directors does hereby authorize funding of the following grant proposals in the amounts specified:

	Nonprofit	Program	Approved
1	A Step Beyond	Support for Arise!, ASB's Annual Dance Concert	
2	ArtsBusXpress	Delivering Access to Educational Field Trips for Underserved Students	
3	Barracudas Booster Club	Making Waves: Community Swim Team Essential Equipment	
4	Bithiah's Family Services	San Marcos Resource Center Summer Tutoring Program	
5	Classics 4 Kids	Equitable Access to Music Education for Underserved Students in San Marcos	
6	Feeding San Diego	San Marcos Mobile Pantry	
7	Grace International Churches and Ministries Inc	Provision San Diego	
8	Home of Guiding Hands Corporation	Respite, Physical, Occupational, and Speech Therapy individuals 0-3 Years	
9	Institute of Contemporary Art, San Diego	The Valise Project in San Marcos	
10	Jacobs & Cushman San Diego Food Bank	Food Relief for SM Residents	
11	Joli Ann Leichtag Elementary School PTA	Youth Orchestra	
12	Mama's Kitchen	Medically Tailored Meals for San Marcos Residents	
13	North County Health Project Inc dba TrueCare	San Marcos Health Center Essential Equipment	

14	Pro Kids Golf Academy Inc	Pathways to the Green	
15	San Diego Children's Discovery Museum	Access for All for San Marcos Residents	
16	San Diego Volunteer Lawyer Program	Domestic Violence Restraining Order (DVRO) Clinic	
17	Senior Veteran Home Solutions Inc	Home Sweet Home	
18	Sharia's Closet	Bag of Hope	
19	TERI Inc.	Sensory-Friendly Classical Music Performance	
20	Vision of Children	Vision Heroes	
21	Voices for Children	Court Appointed Special Advocate Program	

BE IT FURTHER RESOLVED, that actual award of the above grants shall be contingent upon satisfactory compliance with all preconditions to funding specified.

BE IT FURTHER RESOLVED, that the Board's decision is based upon its determination that the above-referenced requests meet applicable legal requirements for funding as a non-profit activity and conform to Foundation policies pertaining to grant awards.

PASSED, APPROVED AND ADOPTED by the San Marcos Community Foundation Board of Directors, at a regular meeting thereof, this 20th day of May 2025, by the following roll call vote:

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

 Carol Gendel, Board
 President

ATTEST:

 Phillip Scollick, Secretary



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

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

www.jcfsandiego.org

April 1, 2025

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

Chair
Tina Beranbaum

Vice Chair
Ron Friedman

Treasurer
Michael Levinson

Assistant Treasurer
Andy Ratner

Secretary
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Lawrence Sherman

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Elena High
Larry Katz
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Immediate Past Chair
Graeme Gabriel

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Andrew Viterbi
Edgar Berner
Sheila Potiker*
Murray Galinson*
Emily Einhorn
Jeff Silberman
Jane Scher
Sydney Selati*
Leo Spiegel
Janet Acheatel
Graeme Gabriel
**of blessed memory*

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

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

One Civic Center Drive, San Marcos, CA 92069-2918
760-744-1050, ext. 3100
www.sanmarcoscommunityfoundation.org



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,

A handwritten signature in black ink, appearing to read "James Wright", written over a horizontal line.

James Wright
Chief Executive Officer

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 reimaged 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 No
Matching Grant?

Could this be a Yes
Challenge or
Matching Grant?

Additional Funding

[SMCF Budget Worksheet 2.xlsx](#)

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

This 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)
<i>Chief Artistic Officer</i>	\$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**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

A For the **2022** calendar year, or tax year beginning **10/01**, 20**22**, 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) Room/suite
340 N ESCONDIDO BLVD.
 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**

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: **A-STEP-BEYOND.ORG**

H(c) Group exemption number

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: <u>TO ASSIST LOW INCOME YOUTH BY BREAKING THE CYCLE OF POVERTY USING PROGRAMS PROVEN TO PREPARE THEM FOR COLLEGE.</u>		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	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	8	Contributions and grants (Part VIII, line 1h)	Prior Year 1,471,183	Current Year 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	20	Total assets (Part X, line 16)	Beginning of Current Year 2,065,690	End of Year 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

Signature of officer: *James Wright* Date: **08/08/2024**

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 ITS 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

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.

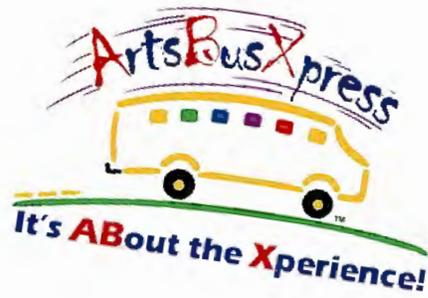
I hope you will support A Step Beyond and their grant request for their *Arise!* annual concert.

Thank you.

Respectfully,



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



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



Virtual Field Trip



San Diego Museum of Art



San Diego Air & Space Museum



On-site Field Trip

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.
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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 No
Matching Grant?

Could this be a No
Challenge or
Matching Grant?

Additional Funding

[SMCF Budget Worksheet 2.xlsx](#)

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

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)
<i>NOTE: these are estimates as each school's bus costs can vary based on the length of the trip and other factors.</i>		
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			

INCOME		FY2024-2025 TOTALS
<u>Unrestricted Support:</u>		
Corporate Sponsors		15,000
Grants-Foundations & Trusts		40,000
Contributions - Private Donors		20,000
Events		15,000
		90,000
<u>Restricted Support:</u>		
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
<u>Total Program Administrator Cost</u>		
Wages - PT Program Administrator		60,000
Employer Payroll Taxes		4,500
Employee Telephone & Internet		660
		65,160
<u>Fundraising Expenses</u>		
Grant Writing		2,500
Donor Events		3,000
Marketing-Website Development		2,500
		8,000
<u>Other Operating Expenses</u>		
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
President
Barracuda Booster Club

Title	Barracuda Booster Club - Making Waves: Community Swim Team Essential Equipment	03/30/2025
	by Gail Garcellano in San Marcos Community Foundation on behalf of Barracudas Booster Club ggarcellano@yahoo.com	id. 50116458

Original Submission 03/30/2025

Score	n/a
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General Project Information

Please enter your organization's name and project name.	Barracuda Booster Club - Making Waves: Community Swim Team Essential Equipment
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Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to \$1,500)
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Project Name	Making Waves - Community Swim Team Essential Equipment
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Project Start Date	5/1/2025
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Project End Date	10/31/2025
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Date by Which Funds Will Be Expended:	9/30/2025
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Total Number of People Served by this Project	500
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Total Number of People Served by this Project in San Marcos Only	200
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Grant Amount Requested	1500
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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
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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
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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)
<i>Colorado Time Systems: AquaGrip Championship Touchpad - 78 inches</i>	\$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

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

(For Registry Use Only)

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

**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.

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

<p>Barracudas Booster Club Name of Organization</p> <hr/> <p>List all DBAs and names the organization uses or has used</p> <p>PO Box 222 Address (Number and Street)</p> <hr/> <p>San Marcos, CA 92079 City or Town, State, and ZIP Code</p> <hr/> <p>(917) 407-2811 treasacac@gmail.com Telephone Number E-mail Address</p>	<p>Check if:</p> <p><input type="checkbox"/> Change of address</p> <p><input type="checkbox"/> Amended report</p> <hr/> <p>State Charity Registration Number 105996</p> <hr/> <p>Corporation or Organization No. 9767274</p> <hr/> <p>Federal Employer ID No. 330564729</p>
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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.

<p>Signature of Authorized Agent</p>	<p>Gail Garcellano Printed Name</p>	<p>Treasurer Title</p>	<p>1/6/2024 Date</p>
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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 ~~74~~ 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
Executive Director
Bithiah's Family Services
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 No
Matching Grant?

Could this be a Yes
Challenge or
Matching Grant?

Additional Funding

[SMCF Budget Worksheet 2.xlsx](#)

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

The 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)
<i>Personnel Costs (tutors)</i>	\$4,500.00	<i>\$25/hr x 3 hours/day x 3 days/week x 3 weeks x 2 tutors = \$4,500</i>
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	

Return of Organization Exempt From Income Tax

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

2023

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

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

Part I Summary

	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.			
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3 Number of voting members of the governing body (Part VI, line 1a)	3		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.
	7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b		0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	217,184.	Prior Year	345,790.
	9 Program service revenue (Part VIII, line 2g)		Current Year	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.
	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)		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.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	99,514.	Beginning of Current Year	25,819.
	21 Total liabilities (Part X, line 26)	0.	End of Year	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 <small>Type or print name and title</small>		EXECUTIVE DIR.
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	SAM SALTY		
	Firm's name	GUZMANGRAY	
	Firm's address	4510 E. PACIFIC COAST HIGHWAY, STE 270 LONG BEACH, CA 90804	
	Check <input type="checkbox"/> if self-employed	PTIN P03201443	
	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

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax 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.....		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.....		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?.....	X	

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

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

Table with 3 columns: Question, Yes, No. Rows include: 1a (7), 1b (5), 2 (SEE SCHEDULE O), 3, 4, 5, 6, 7a, 7b, 8, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15, 15a, 15b, 16a, 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.
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 EXECUTIVE DIR.	10 0			X			76,154.	0.	0.	
(2) JEFF HORVATH TREASURER	1 0	X		X			0.	0.	0.	
(3) BETSY CASTANELLOS SECRETARY	5 0	X		X			0.	0.	0.	
(4) KEITH THOMPSON PRESIDENT	10 0	X		X			0.	0.	0.	
(5) REX WHITE DIRECTOR	1 0	X					0.	0.	0.	
(6) DJ JOHNSON VICE PRESIDENT	1 0	X					0.	0.	0.	
(7) MANISHA BRAITHWAITE DIRECTOR	5 0	X					0.	0.	0.	
(8) DYANNA SOUSA DIRECTOR	15 0	X					0.	0.	0.	
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

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

1b Subtotal	76,154.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	76,154.	0.	0.

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

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>	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? <i>If "Yes," complete Schedule J for such individual.</i>	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? <i>If "Yes," complete Schedule J for such person.</i>	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	2a HOUSING					
Business Code							
900099		282,955.	282,955.				
b -----							
c -----							
d -----							
e -----							
f All other program service revenue							
g Total. Add lines 2a-2f		282,955.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a MISC INCOME						
	Business Code						
	935		935.	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 <u>CONTRACT SERVICES</u>	31,552.	31,002.	550.	
b <u>PROGRAM EXPENSES</u>	26,632.	26,632.		
c <u>SUPPLIES</u>	24,259.	24,222.	37.	
d <u>INTERNSHIPS</u>	4,320.	4,320.		
e All other expenses	22,651.	21,186.	1,465.	
25 Total functional expenses. Add lines 1 through 24e.	703,375.	667,345.	28,415.	7,615.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance 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. <input checked="" type="checkbox"/>				
	27	Net assets without donor restrictions	99,514.	27	25,819.
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances.	99,514.	32	25,819.	
33	Total liabilities and net assets/fund balances.	99,514.	33	25,819.	

Part XI Reconciliation of Net 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: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization BITHIAH'S FAMILY SERVICES	Employer identification number 47-3251661
--	---

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4.	516,343.	13,823.	100,985.	217,184.	345,790.	1,194,125.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.		1.	1.			2.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI	842.	1,259.	6,826.	408.	935.	10,270.
11 Total support. Add lines 7 through 10.						1,204,397.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

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

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

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

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

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

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

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

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

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Table with 3 columns: Line number, Description, and Percentage. Row 15: Public support percentage for 2023; Row 16: Public support percentage from 2022 Schedule A.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Line number, Description, and Percentage. Row 17: Investment income percentage for 2023; Row 18: Investment income percentage from 2022 Schedule A.

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.

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.

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

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)? <i>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).</i>		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
	2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	
	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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.			
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? <i>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.</i>	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? <i>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.</i>	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? <i>If "Yes" or "No," provide details in Part VI.</i>	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	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			

BAA

Schedule A (Form 990) 2023

Part VI

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

PART II, LINE 10 - OTHER INCOME

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

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

BITHIAH'S FAMILY SERVICES

Employer identification number

47-3251661

Part I General Information on Grants and Assistance

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

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

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

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

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

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

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

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

BITHIAH'S FAMILY SERVICES

Employer identification number

47-3251661

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

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

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

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

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

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

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

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

990 IS REVIEWED BY THE BOARD PRESIDENT BEFORE IT IS FILED

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

NO OTHER DOCUMENTS AVAILABLE TO THE PUBLIC.

BITHIAH'S FAMILY SERVICES

47-3251661

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

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

**FORM 990, PART IX, LINE 24E
OTHER EXPENSES**

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

BITHIAH'S
Family Services

Financial Statements

December 31, 2024



BRETT BRADBURY CPA PC

Bithiah's Family Services Table of Contents

	<u>Page(s)</u>
Independent Auditor's Report	1-2
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-17



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.

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.

Brett Bradbury CPA PC

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	<u>767,377</u>	<u>100,000</u>	<u>867,377</u>
Expenses			
Program	549,582	-	549,582
Management and general	109,804	-	109,804
Fundraising	15,180	-	15,180
Total Expenses	<u>674,566</u>	<u>-</u>	<u>674,566</u>
Change in net assets	92,811	100,000	192,811
Net assets, beginning of year as previously reported	<u>25,819</u>	<u>-</u>	<u>25,819</u>
Prior period adjustment (Note 11)	<u>23,787</u>	<u>-</u>	<u>23,787</u>
Net assets, beginning of year as restated	<u>49,606</u>	<u>-</u>	<u>49,606</u>
Net assets, end of year	<u>\$ 142,417</u>	<u>\$ 100,000</u>	<u>\$ 242,417</u>

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

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

	Supporting Services			Total
	Program Services	Management and General	Fundraising	
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.

Bithiah's Family Services Notes to 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.

Bithiah's Family Services

Notes to Financial Statements

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

Bithiah's Family Services

Notes to Financial Statements

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.

Bithiah's Family Services

Notes to Financial Statements

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.

Bithiah's Family Services

Notes to Financial Statements

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.

Bithiah's Family Services

Notes to Financial Statements

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.

Bithiah's Family Services
Notes to 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

Bithiah’s Family Services
Notes to Financial Statements

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:

<u>Year Ending December 31,</u>	<u>Operating Leases</u>
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 %

Bithiah’s Family Services
Notes to Financial Statements

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			

Bithiah's Family Services Notes to Financial Statements

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.

Bithiah's Family Services

Notes to Financial Statements

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
	by Kelly Makley in San Marcos Community Foundation on behalf of Classics 4 Kids kmakley@classics4kids.org	id. 50098685

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 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 No
Matching Grant?

Could this be a No
Challenge or
Matching Grant?

Additional Funding

[SMCF_Budget_Worksheet_2.xlsx](#)

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

We 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)
<i>Buses from San Marcos to concerts: \$345 x 6</i>	\$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

Return of Organization Exempt From Income Tax

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

2023

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

B Check if applicable:	C	D Employer identification number
<input type="checkbox"/> Address change	CLASSICS FOR KIDS INC 3033 FIFTH AVE #227 SAN DIEGO, CA 92103	33-0706949
<input type="checkbox"/> Name change		E Telephone number
<input type="checkbox"/> Initial return		619.231.2311
<input type="checkbox"/> Final return/terminated		G Gross receipts \$
<input type="checkbox"/> Amended return		511,974.
<input type="checkbox"/> Application pending	F Name and address of principal officer: <u>KIRAN SHELAT</u>	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	<u>SAME AS C ABOVE</u>	H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		If "No," attach a list. See instructions.
J Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number
K Website: <u>CLASSICS4KIDS.ORG</u>		
L Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	M Year of formation: <u>1994</u>	N State of legal domicile: <u>CA</u>

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.
7b	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)	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, 9, 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.
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)	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.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 397,242.	End of Year 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.

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	<u>3/10/25</u>
	<u>ELYSE NGUYEN</u>		<u>CHAIR</u>
	Type or print name and title		

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>WHITNEY LACOSTE</u>	<u>WHITNEY LACOSTE</u>	<u>3/03/25</u>		<u>P01360269</u>
	Firm's name	Firm's EIN			
	<u>LEAF & COLE, LLP</u>	<u>95-2076568</u>			
	Firm's address	Phone no.			
	<u>2810 CAMINO DEL RIO SOUTH, SUITE 200</u>	<u>619.294.7200</u>			
	<u>SAN DIEGO, CA 92108</u>				

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code:) (Expenses \$ 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		
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

Tigers

December 10, 2023

Dear San Marcos Community Foundation,

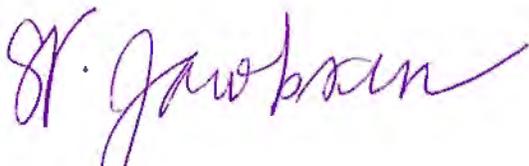
This letter is in support of Classics 4 Kids as they submit their proposal to receive funding to bring students from Title 1 elementary schools within the San Marcos Unified School District to their educational orchestra concerts.

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,

A handwritten signature in black ink, appearing to read "Ali Colbran".

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 No
Matching Grant?

Could this be a No
Challenge or
Matching Grant?

Additional Funding

[SMCF Budget Worksheet 2.xlsx](#)

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

We 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)
<i>Compensation and Benefits</i>	\$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**

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
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Score	n/a	
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General Project Information

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



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

San Diego County Office

619-938-2850
1908 Friendship Drive
El Cajon, CA 92020

Temecula Office

619-938-2850
41877 Enterprise Cir N Suite 200,
Temecula CA, 92590

Imperial County Office

760-970-4491
605 Wake Ave Suite 7,
El Centro, CA 92243

Title	Respite, Physical, Occupational, and Speech Therapy individuals 0-3 Years	03/31/2025
	by Elizabeth Mndragon in San Marcos Community Foundation on behalf of Home of Guiding Hands Corporation emondragon@guidinghands.org	id. 50135711

Original Submission	03/31/2025
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Score	n/a
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General Project Information

Please enter your organization's name and project name.	Respite, Physical, Occupational, and Speech Therapy individuals 0-3 Years
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Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
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Project Name	Respite, Physical, Occupational, and Speech Therapy individuals 0-3 Years
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Project Start Date	7/1/2025
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Project End Date	6/30/2026
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Date by Which Funds Will Be Expended:	6/1/2025
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Total Number of People Served by this Project	30
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Total Number of People Served by this Project in San Marcos Only	2
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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 No
Matching Grant?

Could this be a No
Challenge or
Matching Grant?

Additional Funding

[SMCF Budget Worksheet 2.xlsx](#)

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

The 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)
<i>LOVING TOUCH - On line course- Certified Infant Massage Instructor- Online Course - CIMI), for 7 instructors \$ 650.00</i>	\$ 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													
<u>ICF Homes</u>													
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
<u>CCL Homes</u>													
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													
<u>San Diego</u>													
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												
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	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	2,160	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	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	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												

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 **
Return of Organization Exempt From Income Tax

Form **990**

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		D Employer identification number 95-6058273
	Doing business as		E Telephone number 619-938-2864
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 32,486,787.
	1908 FRIENDSHIP DRIVE		H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code EL CAJON, CA 92020		H(b) Are all subordinates included? Yes No If "No," attach a list. See instructions
F Name and address of principal officer: EDWARD HERSHEY SAME AS C ABOVE			H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) 4947(a)(1) or 527			
J Website: HTTP://WWW.GUIDINGHANDS.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1961 M State of legal domicile: CA

Part I Summary		Prior Year	Current Year
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 <input type="checkbox"/> 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 VII, line 1a)	8	11
	4 Number of independent voting members of the governing body (Part VII, 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.
	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 1-8)	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.	
15a 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.	
Net Assets or Fund Balances			
20 Total assets (Part X, line 16)	Beginning of Current Year 31,185,720.	End of Year 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				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Preparer's EIN	PTIN
	Firm's name ALDRICH CPAS AND ADVISORS, LLP		02/16/24		
Firm's address 1903 WRIGHT PLACE, #180 CARLSBAD, CA 92008		Phone no. (760) 431-8440			

May the IRS discuss this return with the preparer shown above? See instructions Yes No
 323861 12-13-22 LHA For Paperwork Reduction Act Notice, see the separate instructions. 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 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 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 \$ 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.)
RESPIRE: 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 RESPIRE 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 TRANSPORTATION 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.



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



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,

A handwritten signature in black ink, appearing to read 'Andrew Utt'.

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)
<i>Art-Making Materials</i>	\$ 100.00	<i>Expenses for all art-making materials that will be used by participants in the hands-on activity</i>
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			

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

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



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	<p>The San Diego Food Bank- Emergency Food Relief for San Marcos Residents</p> <p>by Michael Minjares in San Marcos Community Foundation on behalf of Jacobs & Cushman San Diego Food Bank</p> <p>9850 Distribution Avenue San Diego, California 92121 CA United States 8588635192 mminjares@sandiegofoodbank.org</p>	<p>03/27/2025</p> <p>id. 50090026</p>
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Original Submission	03/27/2025
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Score	n/a
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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)
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Project Name	Emergency Food Relief for San Marcos Residents
--------------	--

Project Start Date	4/30/2025
--------------------	-----------

Project End Date	6/30/2026
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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
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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.

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)
<i>Fresh Produce</i>	\$10,000.00	<i>50,000 pounds of fresh produce @.20</i>
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)

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

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

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: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.SANDIEGOFODDBANK.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 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 <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 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) 5 112 6 Total number of volunteers (estimate if necessary) 6 13452 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.																									
Revenue	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: right;">Prior Year</th> <th style="text-align: right;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td style="text-align: right;">94,564,442.</td> <td style="text-align: right;">95,588,025.</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">352,129.</td> <td style="text-align: right;">435,000.</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">592,453.</td> <td style="text-align: right;">1,064,174.</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;">234,195.</td> <td style="text-align: right;">738,386.</td> </tr> <tr> <td>12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">95,743,219.</td> <td style="text-align: right;">97,825,585.</td> </tr> </tbody> </table>		Prior Year	Current Year	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.							
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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 CASEY CASTILLO, CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name LUKAS DAVIS	Preparer's signature
	Firm's name CONSIDINE & CONSIDINE	Date 05/16/24
	Firm's address 8989 RIO SAN DIEGO DRIVE, SUITE 250 SAN DIEGO, CA 92108-1604	Check if self-employed <input type="checkbox"/> PTIN P00668234
		Firm's EIN 95-2694444
		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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

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**

	Pages
I. Index	1
II. Independent auditor's report	2 - 3
III. Consolidated statements of financial position	4
IV. Consolidated statements of activities	5 - 6
V. Consolidated statements of functional expenses	7 - 8
VI. Consolidated statements of cash flows	9
VII. Notes to the consolidated financial statements	10 - 27

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.

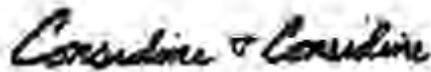
Auditor's Responsibilities for the Audit of the Financial Statements

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
An Accountancy Corporation

March 18, 2024

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

Page 4

	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

208

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

Page 5

	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 (note 7)	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**

Page 6

	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

See accompanying notes

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

	Program Services			Supporting Services			Total
	Government Programs	Non- Government Programs	Total Program Services	Management and General	Fundraising	Total Supporting Services	
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
	<u>24,505,667</u>	<u>63,200,067</u>	<u>87,705,734</u>	<u>1,374,963</u>	<u>4,833,935</u>	<u>6,208,898</u>	<u>93,914,632</u>
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	<u>\$ 24,505,667</u>	<u>\$ 63,200,067</u>	<u>\$ 87,705,734</u>	<u>\$ 1,374,963</u>	<u>\$ 4,563,135</u>	<u>\$ 5,938,098</u>	<u>\$ 93,643,832</u>

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			Total
	Government Programs	Non- Government Programs	Total Program Services	Management and General	Fundraising	Total Supporting Services	
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
Miscellaneous 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
	<u>23,475,122</u>	<u>51,554,072</u>	<u>75,029,194</u>	<u>1,993,631</u>	<u>3,858,715</u>	<u>5,852,346</u>	<u>80,881,540</u>
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	<u>\$ 23,475,122</u>	<u>\$ 51,554,072</u>	<u>\$ 75,029,194</u>	<u>\$ 1,993,631</u>	<u>\$ 3,661,396</u>	<u>\$ 5,655,027</u>	<u>\$ 80,684,221</u>

See accompanying notes

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

Page 9

	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

213

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

Page 10

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.

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

Page 11

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

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

Page 12

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

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

Page 13

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.

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

Page 14

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.

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

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.

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

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	<u>\$ 3,615,011</u>	<u>\$ 888,583</u>	<u>\$ 2,345,975</u>	<u>\$ 6,849,569</u>

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	<u>3,350,959</u>	<u>470,317</u>	<u>1,456,822</u>	<u>5,278,098</u>

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	<u>\$ 2,501,984</u>	<u>\$ 3,200,749</u>	<u>\$ 1,219,323</u>	<u>\$ 6,922,056</u>

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	<u>2,475,720</u>	<u>1,839,150</u>	<u>953,728</u>	<u>5,268,598</u>

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

Page 17

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
	<u>\$ 15,076,487</u>	<u>\$ 15,613,482</u>

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.

JACOBS & CUSHMAN SAN DIEGO FOOD BANK
A NONPROFIT ORGANIZATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023 AND 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.

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

Page 19

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.

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

Page 20

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.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
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
	<u>\$ 48,205,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,205,332</u>

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.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
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
	<u>\$ 35,951,088</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,951,088</u>

NOTE 9 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accrued liabilities consist of the following:

	<u>2023</u>	<u>2022</u>
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
	<u>\$ 1,748,326</u>	<u>\$ 2,035,036</u>

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

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.

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

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:

	<u>2023</u>	<u>2022</u>
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
	<u>\$ 3,204,884</u>	<u>\$ 2,095,972</u>

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

Page 23

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

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

Page 24

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		Valuation Techniques
	2023	2022	
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.

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

Page 25

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.

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

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	<u>(27,942)</u>
Total lease cost	<u><u>\$ 1,430,982</u></u>

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	<u>13,000</u>	
	Total undiscounted lease payments	<u>2,484,203</u>	
	Less: present value discount	<u>(62,258)</u>	
	Total lease liability	<u><u>\$ 2,421,945</u></u>	

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

Page 27

Supplemental cash flow information related to operating leases for the year ended 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)



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

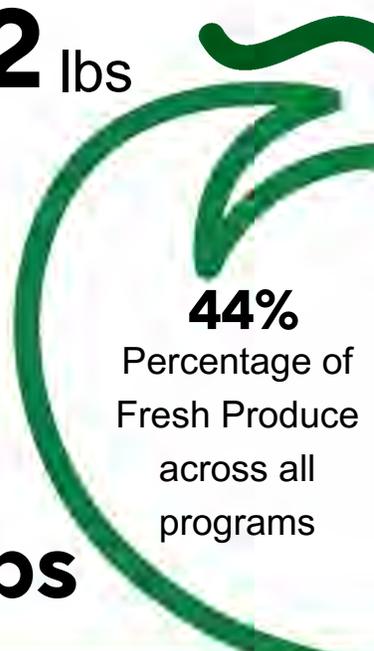
2,237,311 lbs

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

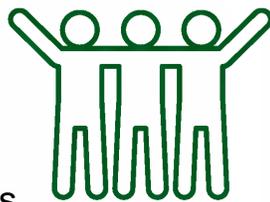
99 Full-time Food Bankers

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

232

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 or 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)*

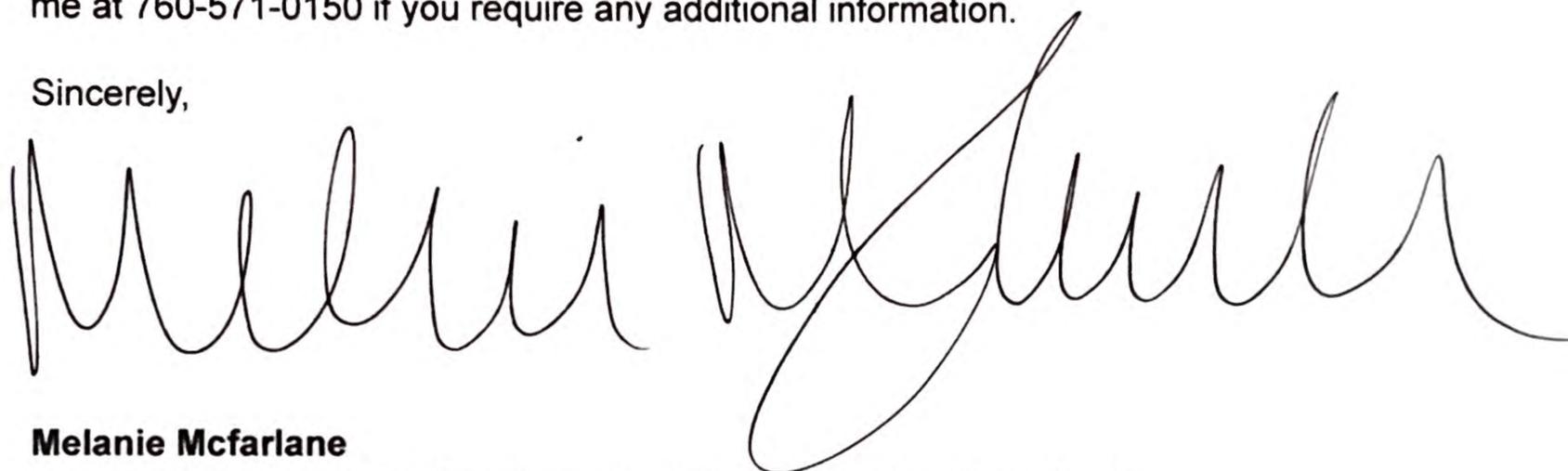
On behalf of the Joli Ann Leichtag Elementary Parent-Teacher Organization (PTO), I am pleased to express our full support for Joli Ann Leichtag Elementary's application for the San Marcos Community Foundation Grant. As an organization dedicated to enhancing the educational experience of our students, 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,

A handwritten signature in black ink, appearing to read 'Melanie McFarlane', written in a cursive style.

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	melissajohn@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)
<i>Seaworld Performance</i>	\$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			1,000 -K to 5 and 500 TK			
Activities	\$10,000.00			\$60 hr. rate-Clubs(10 hours per semester)			
Student Support:							
Equipment/	\$7,000.00						
Support and	\$11,000.00				Support	Amount	
					PS/TK	600	
Field Day	\$2,500.00				K	1000	
Technology	\$1,250.00				1st	1000	
Scholarships	\$2,000.00				2nd	1000	
					3rd	1000	
					4th	1000	
					5th	1000	
Family Involvement:							
PAWS Prize	\$2,000.00				Music	500	
Support	\$1,500.00				Maker Space	500	
Playground	\$9,750.00				Intervention	500	
Family Nights	\$1,000.00				PE	500	
Other:							
Appreciation	\$5,000.00				Special Educat	500	
Spirit Wear	\$1,500.00				Misc.	1800	
Operating	\$2,000.00						
Subtotal	\$69,000.00						

Return of Organization Exempt From Income Tax

2023

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.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning July 1, 2023, and ending June 30, 2024

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. D Employer identification number: 94-343448. E Telephone number: (760) 290-2888. F Group Exemption Number.

G Accounting Method: Cash, Accrual, Other. 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) (), 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.

Table with 3 columns: Line number, Description, and Amount. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21). Total revenue is 34,869 and total expenses is 33,795.

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		
28a (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	14,400
29 Student Support: Fund new playground equipment, classroom supplies, field trips, technology and field day activities.		
29a (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	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.		
30a (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	4,426
31 Other program services (describe in Schedule O)		
31a (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	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



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,

A handwritten signature in black ink, appearing to read 'Eva Matthews', written in a cursive style.

Eva Matthews
Chief Executive Officer



Title	Mama's Kitchen's Medically Tailored Meals for San Marcos Residents	03/31/2025
	by Sabrina Garza in San Marcos Community Foundation on behalf of Mama's Kitchen sabrina@mamaskitchen.org	id. 50133113

Original Submission	03/31/2025
----------------------------	------------

Score	n/a
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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 Marcos 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](#)

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 No
Matching Grant?

Could this be a No
Challenge or
Matching Grant?

Additional Funding

[SMCF Budget Worksheet 2.xlsx](#)

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

The \$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 Dono	\$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	<u>2,824,931.32</u>
Events Income	<u>451,440.00</u>
Offsite Nutrition Education	<u>2,700.00</u>
Grants Income	2,067,573.60
Individual Income	<u>970,488.00</u>
Planned Giving	<u>432,000.00</u>
Total Income	<u><u>6,749,132.92</u></u>

Expense

Advocacy	<u>11,340.00</u>
Bank/Credit Card fees	<u>27,000.00</u>
Client Expense	<u>44,212.74</u>
Consulting & Professional Fees	<u>38,988.00</u>
Consumables	<u>9,979.20</u>
Containers/Bags	<u>297,875.88</u>
Data Costs	<u>155,636.64</u>
Depreciation & Amortization	<u>241,920.00</u>
Direct Mail	<u>30,240.00</u>
Donor Cultivation/Recognition	<u>18,900.00</u>
Employee Expenses	<u>3,088,972.01</u>
Event Expense	<u>125,820.00</u>
Facilities	<u>209,960.21</u>
Food Costs	<u>2,403,891.84</u>
Insurance	<u>73,610.21</u>
Interest Exp - Mortgage & LMA	<u>0.00</u>
Investment Admin Fees	<u>58,320.00</u>
Kitchen Equip Exp/Smallwares	<u>7,560.00</u>
Marketing & Public Relations	<u>63,126.00</u>
Memberships/Subscriptions	<u>5,227.20</u>
Miscellaneous	<u>4,721.76</u>
Office Supplies & Equip Lease	<u>25,725.60</u>
Off-site Pantry	<u>0.00</u>
Offsite Nutrition Education	<u>2,423.26</u>
Postage	<u>4,428.00</u>
Strategic Planning	<u>4,320.00</u>

—	
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

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

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

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

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

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: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.MAMASKITCHEN.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		
L Year of formation: 1990		M State of legal domicile: CA

Part I Summary

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 <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	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.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 9,085,723.	Current Year 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	20 Total assets (Part X, line 16)	Beginning of Current Year 11,962,538.	End of Year 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 EVA MATTHEWS, CHIEF EXECUTIVE OFFICER Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name JASON C. GUTZMER	Preparer's signature JASON C. GUTZMER
	Firm's name LING & BOUMAN CPA'S, LLP	Date 02/09/24
	Firm's address 4669 MURPHY CANYON ROAD, STE 130 SAN DIEGO, CA 92123-1833	Check if self-employed <input type="checkbox"/> PTIN P01204162
		Firm's EIN 81-4590836
		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 [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 \$ 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.

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
TABLE OF CONTENTS
YEARS ENDED JUNE 30, 2023 AND 2022

	<u>Page</u>
Independent Auditor's Report on Financial Statements	1 – 3
Statements of Financial Position	4
Statements of Activities	5 – 6
Statements of Functional Expenses	7 – 8
Statements of Cash Flows	9
Notes to Financial Statements	10 – 28
Schedules of Expenditures of Federal Awards	29 – 31
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	32 – 33
Independent Auditor's Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	34 – 36
Schedule of Findings and Questioned Costs	37 – 40

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 & Bouman, 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
<u>Assets</u>		
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
<u>Liabilities and Net Assets:</u>		
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

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
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	<u>1,762,258</u>	-	<u>1,762,258</u>
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	<u>9,140,593</u>	<u>456,162</u>	<u>9,596,755</u>
EXPENSES:			
Program services	4,289,878	-	4,289,878
Management and general	335,029	-	335,029
Fundraising	<u>652,367</u>	-	<u>652,367</u>
Total Expenses	<u>5,277,274</u>	-	<u>5,277,274</u>
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	<u>(965,436)</u>	<u>(1,178)</u>	<u>(966,614)</u>
Total Non-Operating Activities	<u>(819,106)</u>	<u>(1,178)</u>	<u>(820,284)</u>
Change in Net Assets	3,044,213	454,984	3,499,197
Net Assets, Beginning of Year	<u>8,122,528</u>	<u>115,781</u>	<u>8,238,309</u>
Net Assets, End of Year	<u>\$ 11,166,741</u>	<u>\$ 570,765</u>	<u>\$ 11,737,506</u>

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

	Program Services	SUPPORTING SERVICES		Total
		Management & General	Fundraising	
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		Total
		Management & General	Fundraising	
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	<u>970,512</u>	<u>1,862,430</u>
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	<u>(1,356,077)</u>	<u>(1,411,365)</u>
Net (Decrease) Increase in Cash and Cash Equivalents	(385,565)	451,065
Cash and cash equivalents, beginning of the year	<u>1,052,489</u>	<u>601,424</u>
Cash and cash equivalents, end of the year	<u>\$ 666,924</u>	<u>\$ 1,052,489</u>
Supplemental Disclosure of cash flow information:		
Cash payments for interest	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

MAMA’S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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.

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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.

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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

MAMA’S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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

	<u>2023</u>	<u>2022</u>
Prepaid expenses and other:		
Prepaid insurance	\$ 23,747	\$ 23,442
Prepaid building improvements	-	1,548
Software maintenance	23,397	8,675
Cleaning & other services	<u>(760)</u>	<u>13,072</u>
 Total prepaid expenses	 <u>\$ 46,384</u>	 <u>\$ 46,737</u>

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Deposits:		
Vendor security deposits	\$ -	\$ 5,000
Building improvement project	-	31,246
Software purchase	<u>118,490</u>	<u>118,491</u>
 Total deposits	 <u>\$ 118,490</u>	 <u>\$ 154,737</u>
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	<u>114,412</u>	<u>39,735</u>
	3,700,949	3,114,676
Accumulated Depreciation	<u>(1,631,341)</u>	<u>(1,561,502)</u>
 Net Property and Equipment	 <u>\$2,069,608</u>	 <u>\$1,553,174</u>
Other assets – net		
Donated artwork held for sale	\$ 135,068	\$ 135,068
Intangible assets - net	<u>14,450</u>	<u>24,650</u>
 Total other assets – net	 <u>\$ 149,518</u>	 <u>\$ 159,718</u>
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	<u>28,504</u>	<u>25,548</u>
 Total accounts payable and accrued expenses	 <u>\$ 281,795</u>	 <u>\$ 225,032</u>

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.

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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.

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
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:

	<u>2023</u>	<u>2022</u>
Investments in marketable securities available for sale	\$8,153,126	\$7,826,832
Long-term investments	<u>43,632</u>	<u>43,103</u>
Total	<u>\$8,196,758</u>	<u>\$7,869,935</u>

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.

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

	<u>Cost Basis</u>	Gross Unrealized <u>Gains</u>	Gross Unrealized <u>(Losses)</u>	<u>Estimated Fair Value</u>
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	<u>18,632</u>	<u>-</u>	<u>-</u>	<u>18,632</u>
Total	<u>\$8,220,055</u>	<u>\$440,846</u>	<u>\$(464,143)</u>	<u>\$8,196,758</u>

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.

	<u>Cost Basis</u>	Gross Unrealized <u>Gains</u>	Gross Unrealized <u>(Losses)</u>	<u>Estimated Fair Value</u>
Cash and cash equivalents	\$1,091,995	\$ -	\$ -	\$1,091,995
Domestic common stocks	2,633,100	408,503	(394,736)	2,646,867

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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	<u>18,103</u>	<u>-</u>	<u>-</u>	<u>18,103</u>
Total	<u>\$8,325,443</u>	<u>\$409,600</u>	<u>\$(865,108)</u>	<u>\$7,869,935</u>

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:

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Fair Value Measurement at June 30, 2023, Using

	<u>Total</u>	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	<u>18,632</u>	<u>-</u>	<u>18,632</u>	<u>-</u>
Total Investments	<u>7,865,092</u>	<u>7,846,460</u>	<u>18,632</u>	<u>-</u>
Total Cash and Investments	<u>\$8,196,758</u>	<u>\$8,178,126</u>	<u>\$ 18,632</u>	<u>\$ -</u>

Fair Value Measurement at June 30, 2022, Using

	<u>Total</u>	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	\$ -	\$ -

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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	<u>6,777,940</u>	<u>6,759,837</u>	<u>18,103</u>	<u>-</u>
Total Cash and Investments	<u>\$7,869,935</u>	<u>\$7,851,832</u>	<u>\$ 18,103</u>	<u>\$ -</u>

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.

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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:

	<u>2023</u>	<u>2022</u>
Subject to expenditure for specified purpose	\$1,151,643	\$ 527,662
Mama's Kitchen Endowment	25,000	25,000
The San Diego Foundation Endowment	<u>18,632</u>	<u>18,103</u>
Total Net Assets with Donor Restrictions	<u>\$1,195,275</u>	<u>\$ 570,765</u>

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)

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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:

	<u>Net Assets with Donor Restrictions</u>
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:

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

Fiscal year ended June 30, 2023:

	<u>Mama's Day</u>	<u>Mama's Pies</u>	<u>Other Events</u>	<u>Total</u>
Special events revenue	\$ 18,475	\$ 35,940	\$ 26,924	\$ 81,339
Less: Direct expenses	<u>(41,815)</u>	<u>(34,882)</u>	<u>(25,949)</u>	<u>(102,646)</u>
Special events, net of direct expenses	<u>(23,340)</u>	<u>1,058</u>	<u>975</u>	<u>(21,307)</u>
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	<u>(27,183)</u>	<u>(27,347)</u>	<u>(16,989)</u>	<u>(71,519)</u>
Net	<u>87,570</u>	<u>109,520</u>	<u>30,272</u>	<u>227,362</u>
Total Fund-Raising and Special Events	<u>\$ 64,230</u>	<u>\$ 110,578</u>	<u>\$ 31,247</u>	<u>\$ 206,055</u>

Fiscal year ended June 30, 2022:

	<u>Mama's Day</u>	<u>Mama's Pies</u>	<u>Other Events</u>	<u>Total</u>
Special events revenue	\$ 12,425	\$ 28,510	\$ 7,700	\$ 48,635
Less: Direct expenses	<u>(42,200)</u>	<u>(28,095)</u>	<u>(19,692)</u>	<u>(89,987)</u>
Special events, net of direct expenses	<u>(29,775)</u>	<u>415</u>	<u>(11,992)</u>	<u>(41,352)</u>
Special events contributions	121,285	136,352	40,423	298,060
In-kind donations	2,093	6,000	-	8,093
Less: Indirect expenses	<u>(24,949)</u>	<u>(25,155)</u>	<u>(19,615)</u>	<u>(69,719)</u>
Net	<u>98,429</u>	<u>117,197</u>	<u>20,808</u>	<u>236,434</u>
Total Fund-Raising and Special Events	<u>\$ 68,654</u>	<u>\$ 117,612</u>	<u>\$ 8,816</u>	<u>\$ 195,082</u>

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.

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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:

	<u>2023</u>	<u>2022</u>
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	<u>-</u>	<u>655</u>
Total Donations In-Kind	<u>\$ 363,091</u>	<u>\$ 10,350</u>

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:

	<u>2023</u>	<u>2022</u>
Volunteer Hours – Delivery Services	\$ 444,519	\$ 430,312
Milcage Driven	<u>130,697</u>	<u>122,072</u>
Total Donated Services	<u>\$ 575,216</u>	<u>\$ 552,384</u>

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.

MAMA'S KITCHEN
A Not-For-Profit Organization
Notes to Financial Statements
For the Years Ended June 30, 2023 and 2022

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	<u>43,632</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 9,643,768</u>

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**

<i>Federal Grantor/ Pass-Through Grantor/Program Title</i>	<i>Federal CFDA Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>
<i>U.S. Department of Health and Human Services (DHHS)</i>			
Pass-Through County of San Diego Health and Human Services Agency HIV Emergency Relief Project Grant	93.914	H89HA00001	\$ <u>547,219</u>
<i>Department of Housing and Urban Development (HUD)</i>			
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	<u>7,500</u>
Total HUD			<u>224,644</u>
Total expenditures of federal awards			<u>\$ 771,863</u>

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**

<i>Federal Grantor/ Pass-Through Grantor/Program Title</i>	<i>Federal CFDA Number</i>	<i>Pass-Through Entity Identifying Number</i>	<i>Federal Expenditures</i>
<i>U.S. Department of Health and Human Services (DHHS)</i>			
Pass-Through County of San Diego Health and Human Services Agency HIV Emergency Relief Project Grant	93.914	H89HA00001	\$ <u>553,144</u>
<i>Department of Housing and Urban Development (HUD)</i>			
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	<u>6,000</u>
Total HUD			<u>343,279</u>
Total expenditures of federal awards			<u>\$ 896,423</u>

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.

**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 & Bouman, LLP

December 8, 2023
San Diego, California

**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 & Bouman, 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:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
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

blueshieldca.com/promise



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.

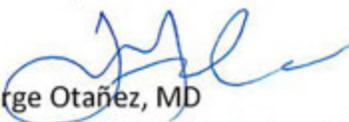
In 1971, a small group of dedicated health professionals identified a need to provide comprehensive and affordable quality healthcare to our diverse and underserved communities. They launched North County Health Services (now known as TrueCare) to provide individuals and families with much-needed healthcare. 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



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



San Marcos Community Foundation
1 Civic Center Dr.
San Marcos, CA 92069

March 26, 2025

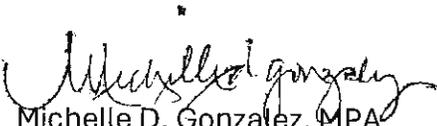
Dear San Marcos Community Foundation (SMCF):

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



Title	TrueCare - San Marcos Health Center Essential Equipment	03/28/2025
	by Cindy Burke in San Marcos Community Foundation	id. 50101907
	on behalf of North County Health Project Inc	
	grants@truecare.org	

Original Submission 03/28/2025

Score	n/a
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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)
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Project Name	TrueCare - San Marcos Health Center Essential Equipment
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Project Start Date	5/1/2025
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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
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Grant Amount Requested	1296
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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)
<i>9 Exam Lights (non-attached) at \$1,296 each</i>	\$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	\$	<u>132,675,549</u>

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		<u>129,421,211</u>

NON CASH EXPENSES

Depreciation		3,254,338
TOTAL ALL EXPENSES	\$	<u>132,675,549</u>

Increase/(Decrease) in Net Assets	\$	<u>-</u>
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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** id. 49951547
 on behalf of **Pro Kids Golf Academy Inc**
 kgomez@prokidsonline.org

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 No
Matching Grant?

Could this be a Yes
Challenge or
Matching Grant?

Additional Funding

[SMCF Budget Worksheet 2.xlsx](#)

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

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)
<i>Staff Transportation to High Schools</i>	\$800	<i>Mileage reimbursement, gas, and parking fees.</i>
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	\$ -
<i>Total Investment & Other Income</i>	\$ -

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
<i>Total Utilities</i>	\$ 100,152

Total Facilities	\$ 483,668
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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	\$ -
<i>Total Golf</i>	\$ 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
<i>Total Programs</i>	\$ 242,095
Total Programming	\$ 253,445
<i>TOTAL EMPLOYEE COMP</i>	\$ 2,266,883
<i>TOTAL OTHER</i>	\$ 1,425,218
TOTAL EXPENSES	\$ 3,692,100
NET OPERATING INCOME	\$ 114,475
<i>Depreciation & Investment</i>	
9010-Depreciation Expense	\$ -
9020-Investment Fees	\$ 27,000
<i>Total Depreciation & Investment</i>	\$ 27,000

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PRO KIDS GOLF ACADEMY, INC.		D Employer identification number 33-0617741
	Doing business as		E Telephone number (619) 582-7884
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	4085 52ND STREET		G Gross receipts \$ 7,097,625.
	City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92105		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
F Name and address of principal officer: MARK ANDREWS SAME AS C ABOVE		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. See instructions	
J Website: WWW.THEFIRSTTEESANDIEGO.ORG		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 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 <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3 Number of voting members of the governing body (Part VI, line 1a) 3 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	8 Contributions and grants (Part VIII, line 1h) 2,085,158. Prior Year 2,398,893. Current Year
	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	20 Total assets (Part X, line 16) 9,057,316. Beginning of Current Year 9,766,626. End of Year
	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 MARK ANDREWS, TREASURER	Date			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name LUKAS DAVIS	Preparer's signature	Date 09/09/24	Check if self-employed <input type="checkbox"/>	PTIN 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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

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

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

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	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	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		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		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		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		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		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		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		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		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		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		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
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		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		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax 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		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 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 24		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	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	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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 CAMERON SCOTT - (619) 582-7884 4085 52ND STREET, SAN DIEGO, CA 92105	

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 ROMAHER 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? <i>If "Yes," complete Schedule J for such individual</i>	X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
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)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	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.			
Program Service Revenue	2 a GOLF COURSE OPERATIONS	Business Code					
		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						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
				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.		
8 a Gross income from fundraising events (not including \$ 515,780. of contributions reported on line 1c). See Part IV, line 18	8a		683,025.				
			299,253.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			383,772.		383,772.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a _____	Business Code					
	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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	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 <input checked="" type="checkbox"/> 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 <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		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 _____		

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization 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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 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

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 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); 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

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2022 Schedule A, Part II, line 14; 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 II 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? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? a A person who directly or indirectly controls... b A family member... c A 35% controlled entity...

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity... Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s)...

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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... Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected... Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice...

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test... Row 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... b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement... Row 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... b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations?

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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			

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

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

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

General Rule

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

Special Rules

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

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

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

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

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization PRO KIDS GOLF ACADEMY, INC.	Employer identification number 33-0617741
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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	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ 85,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PRO KIDS GOLF ACADEMY, INC.	Employer identification number 33-0617741
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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	<hr/> <hr/> <hr/> <hr/>	\$ 88,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/> <hr/>	\$ 29,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	<hr/> <hr/> <hr/> <hr/>	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PRO KIDS GOLF ACADEMY, INC.	Employer identification number 33-0617741
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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	<hr/> <hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	<hr/> <hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	<hr/> <hr/> <hr/> <hr/>	\$ 25,312.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
16	<hr/> <hr/> <hr/> <hr/>	\$ 230,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	<hr/> <hr/> <hr/> <hr/>	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	<hr/> <hr/> <hr/> <hr/>	\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PRO KIDS GOLF ACADEMY, INC.	Employer identification number 33-0617741
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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	<hr/> <hr/> <hr/> <hr/>	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	<hr/> <hr/> <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	<hr/> <hr/> <hr/> <hr/>	\$ 45,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	<hr/> <hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	<hr/> <hr/> <hr/> <hr/>	\$ 5,011.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PRO KIDS GOLF ACADEMY, INC.	Employer identification number 33-0617741
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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	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	<hr/> <hr/> <hr/>	\$ 42,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	<hr/> <hr/> <hr/>	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	<hr/> <hr/> <hr/>	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
29	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
30	<hr/> <hr/> <hr/>	\$ 5,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PRO KIDS GOLF ACADEMY, INC.	Employer identification number 33-0617741
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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	<hr/> <hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
32	<hr/> <hr/> <hr/> <hr/>	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
33	<hr/> <hr/> <hr/> <hr/>	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
34	<hr/> <hr/> <hr/> <hr/>	\$ 10,797.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
35	<hr/> <hr/> <hr/> <hr/>	\$ 5,153.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PRO KIDS GOLF ACADEMY, INC.	Employer identification number 33-0617741
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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
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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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring details.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures, and amounts required to be reported.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/> |
- 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.

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))	

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	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.

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	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		PK GOLF TOURNAMENT	CELEBRATES	1		
		(event type)	(event type)	(total number)		
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	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> 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: _____

**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
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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. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	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. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	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	

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

Schedule J (Form 990) 2023

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(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 EXECUTIVE DIRECTOR	(i)	128,853.	0.	0.	0.	0.	128,853.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

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?		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?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		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.		

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

Schedule M (Form 990) 2023

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.

Multiple horizontal lines for supplemental 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.

Type and Entity: PUBLIC USE OF GOLF COU POST-2017 NO
 Section 382 Annual Limitation Section 382 Carryover

DETAIL CARRYOVER SCHEDULE

A
B
C
D
E
F
G
H
I
J
K
L
M
N
O
P
Q
R
S
T
U
V
W

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for								
2018	67,018.										
2019	23.										
2020	37,258.										

A
B
C
D
E
F
G
H
I
J
K
L
M
N
O
P
Q
R
S
T
U
V
W

Detail Type	ESBC	Amount Used for									

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						
A	2012	7,653.	7,653.	7,653.								
B	2013	23,850.	23,850.	23,850.								
C	2014	103,441.	103,441.	103,441.								
D	2015	180,370.	147,950.	35,744.	27,480.	84,726.						
E	2016	35,777.										
F	2017	94,453.										
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												
	Detail Type	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
A												
B												
C												
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20__

2023

Department of the Treasury Internal Revenue Service

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

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

Name of filer

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.

Table with 2 columns: Line number and description, and Amount. Includes rows for Form 990, Form 990-EZ, Form 1120-POL, Form 990-PF, Form 8868, Form 990-T, Form 4720, Form 5227, Form 5330, and Form 8038-CP.

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

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 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

[X] I authorize CONSIDINE & CONSIDINE to enter my PIN 17741. 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)

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

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

Electronic filing (e-file). You can electronically file Form 8868 to request 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	Name of exempt organization, employer, or other filer, see instructions. PRO KIDS GOLF ACADEMY, INC.	Taxpayer identification number (TIN) 33-0617741
File by the due date for filing your return. See instructions.	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.

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2023

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).

Department of the Treasury Internal Revenue Service

Open to Public Inspection for 501(c)(3) Organizations Only

Form 990-T header section including organization name (PRO KIDS GOLF ACADEMY, INC.), address (4085 52ND STREET, SAN DIEGO, CA 92105), EIN (33-0617741), and book value of assets (9,766,626).

Form 990-T middle section including organization type (501(c) corporation), filing status (filing only to claim), and books in care of (CAMERON SCOTT).

Table for Part I: Total Unrelated Business Taxable Income. Rows include total income (84,726), deductions (1,000), and final unrelated business taxable income (0).

Table for Part II: Tax Computation. Rows include tax on corporations (0), proxy tax, and total tax amounts.

Table for Part III: Tax and Payments. Rows include foreign tax credit, total credits (0), amounts due from various forms, and total tax (0).

Part III Tax and Payments (continued)																					
6 a Payments: Preceding year's overpayment credited to the current year b Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> c Tax deposited with Form 8868 d Foreign organizations: Tax paid or withheld at source (see instructions) e Backup withholding (see instructions) f Credit for small employer health insurance premiums (attach Form 8941) g Elective payment election amount from Form 3800 h Payment from Form 2439 i Credit from Form 4136 j Other (see instructions)	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:30px;">6a</td><td></td></tr> <tr><td>6b</td><td></td></tr> <tr><td>6c</td><td></td></tr> <tr><td>6d</td><td></td></tr> <tr><td>6e</td><td></td></tr> <tr><td>6f</td><td></td></tr> <tr><td>6g</td><td></td></tr> <tr><td>6h</td><td></td></tr> <tr><td>6i</td><td></td></tr> <tr><td>6j</td><td></td></tr> </table>	6a		6b		6c		6d		6e		6f		6g		6h		6i		6j	
6a																					
6b																					
6c																					
6d																					
6e																					
6f																					
6g																					
6h																					
6i																					
6j																					
7 Total payments. Add lines 6a through 6j <input type="checkbox"/>	7																				
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	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)			
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 _____	Yes	No	
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 \$ <u>247,376</u> . 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)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	LUKAS DAVIS		09/09/24		P00668234
	Firm's name	Firm's address		Firm's EIN	
	CONSIDINE & CONSIDINE	8989 RIO SAN DIEGO DRIVE, SUITE 250 SAN DIEGO, CA 92108-1604		95-2694444	Phone no. 619.231.1977

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2023

Department of the Treasury Internal Revenue Service

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).

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

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales (586,099), Cost of goods sold, Gross profit (586,099), and Total (586,099).

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

Table with 3 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Compensation of officers, directors, and trustees (200,459), Repairs and maintenance (268,394), and Total deductions (501,373).

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

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? <input type="checkbox"/> Yes <input type="checkbox"/> 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 checkboxes

Enter amounts for each periodical listed above in the corresponding column.

Table with 4 columns (A, B, C, D) for Gross advertising income. Total 0.

Table with 4 columns (A, B, C, D) for Direct advertising costs by periodical. Total 0.

Table with 4 columns (A, B, C, D) for Advertising gain (loss), Readership costs, Circulation income, Excess readership costs, and Excess readership costs allowed as a deduction. Total 0.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

Table with 4 columns: 1. Name, 2. Title, 3. Percentage of time devoted to business, 4. Compensation attributable to unrelated business. Total 0.

Part XI Supplemental Information (see instructions)

Blank lines for supplemental information.

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.

	<u>Pages</u>
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 of 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

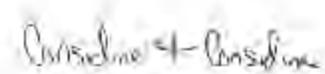
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute

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

Page 4

	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

395

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

Page 5

	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
	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)
	893,565	(3,371)
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

See accompanying notes

396

PRO KIDS GOLF ACADEMY, INC.
dba PRO KIDS, FIRST TEE - SAN DIEGO
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

Page 6

	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>DEVELOPMENT</u>	<u>TOTAL</u>
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	<u>2,815,535</u>	<u>216,699</u>	<u>402,720</u>	<u>3,434,954</u>
Depreciation	<u>237,878</u>	<u>29,735</u>	<u>29,735</u>	<u>297,348</u>
TOTAL EXPENSES	3,053,413	246,434	432,455	3,732,302
Less: Direct benefits to donors at special events included in revenue	<u>-</u>	<u>-</u>	<u>(91,300)</u>	<u>(91,300)</u>
TOTAL EXPENSES INCLUDED IN THE EXPENSE SECTION OF THE STATEMENT OF ACTIVITIES	<u>\$ 3,053,413</u>	<u>\$ 246,434</u>	<u>\$ 341,155</u>	<u>\$ 3,641,002</u>

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

Page 7

	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	<u>\$ 2,860,792</u>	<u>\$ 234,080</u>	<u>\$ 276,865</u>	<u>\$ 3,371,737</u>

See accompanying notes

398

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

Page 8

	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

399

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Page 9

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 programming 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.

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Page 10

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.

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Page 11

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

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Page 12

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

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

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

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Page 14

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.

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

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
	<u>\$ 2,312,686</u>	<u>\$ 1,028,868</u>	<u>\$ -</u>	<u>\$ 3,341,554</u>

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
	<u>\$ 2,379,238</u>	<u>\$ 338,992</u>	<u>\$ -</u>	<u>\$ 2,718,230</u>

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
	<u>\$ 3,338,707</u>	<u>\$ 3,341,554</u>

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
	<u>\$ 2,944,683</u>	<u>\$ 2,718,230</u>

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

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)
	<u>\$ 471,132</u>	<u>\$ 13,578</u>	<u>\$ 484,710</u>

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)
	<u>\$ (528,924)</u>	<u>\$ (23,493)</u>	<u>\$ (552,417)</u>

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

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

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

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

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:

	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
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	<u>\$ 2,527,282</u>	<u>\$ 374,675</u>	<u>\$ 2,901,957</u>

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

The Organization has the following endowment related activities and changes in endowment net assets for the year ending December 31, 2022:

	<u>Without donor restrictions</u>	<u>With donor restrictions</u>	<u>Total</u>
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	<u>\$ 2,178,747</u>	<u>\$ 217,915</u>	<u>\$ 2,396,662</u>

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:

	<u>2023</u>	<u>2022</u>
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	-
	<u>455,513</u>	<u>129,576</u>
	<u>\$ 457,513</u>	<u>\$ 129,576</u>

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Page 20

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.

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Page 21

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.

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

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.

PRO KIDS GOLF ACADEMY, INC.
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Page 23

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 SDCCDM 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 No
Matching Grant?

Could this be a Yes
Challenge or
Matching Grant?

Additional Funding

[SMCF Budget Worksheet 2.xlsx](#)

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

The 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)
<i>833 Museum Admissions for San Marcos Community Members</i>	\$ 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			

Annual Budget

Fiscal Year Ending June 30, 2025

Income

Contributed Revenue	\$ 1,451,621
Earned Revenue	
<i>Admissions</i>	542,350
<i>Memberships</i>	209,700
<i>Camps</i>	69,900
<i>Mobile Museum</i>	107,400
<i>School Enrichment</i>	120,000
<i>Other Program Revenue</i>	56,545
<i>Private Event Rental</i>	69,765
<i>Gift Shop - Net</i>	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.



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.

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: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SAN DIEGO CHILDREN'S DISCOVERY MUSEUM Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 320 N. BROADWAY City or town, state or province, country, and ZIP or foreign postal code ESCONDIDO, CA 92025 F Name and address of principal officer: 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.SDCDM.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 2000 M State of legal domicile: CA

Part I Summary

	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 <input type="checkbox"/> 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	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.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year
9		Program service revenue (Part VIII, line 2g)	1,627,102.	1,631,378.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	327,487.	581,484.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	304.	5,270.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,521.	29,488.
			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	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	2,518,653.	2,737,987.
	22	Net assets or fund balances. Subtract line 21 from line 20	347,101.	455,232.
		2,171,552.	2,282,755.	

Part II Signature Block

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

Sign Here	Signature of officer STEPHEN C. HERMES, TREASURER	Date	
Paid Preparer Use Only	Print/Type preparer's name TRITIA FOSTER	Preparer's signature	Date
	Firm's name DAVIS FARR LLP	Firm's EIN 47-3535842	Check if self-employed <input type="checkbox"/> PTIN P02164134
	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

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.

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

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor’s Report	1
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	6
Statements of Cash Flows	8
Notes to the Financial Statements	9

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.

DavisFarrLLP

Irvine, California
January 13, 2025

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Financial Position

June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<u>Assets</u>		
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)	<u>2,031,761</u>	<u>1,860,232</u>
 Total Assets	 <u>\$ 2,746,472</u>	 <u>\$ 2,737,987</u>
<u>Liabilities and Net Assets</u>		
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)	<u>100,000</u>	<u>200,000</u>
 Total Liabilities	 <u>312,372</u>	 <u>455,232</u>
Net assets:		
Without donor restrictions	2,022,484	1,905,020
With donor restrictions (note 9)	<u>411,616</u>	<u>377,735</u>
 Total Net Assets	 <u>2,434,100</u>	 <u>2,282,755</u>
 Total Liabilities and Net Assets	 <u>\$ 2,746,472</u>	 <u>\$ 2,737,987</u>

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Activities

Year ended June 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
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	<u>1,925,481</u>	<u>407,299</u>	<u>2,332,780</u>
Sales	13,193	-	13,193
Less Cost of good sold	<u>(5,748)</u>	<u>-</u>	<u>(5,748)</u>
Net sales revenue	7,445	-	7,445
Net assets released from restrictions	<u>373,418</u>	<u>(373,418)</u>	<u>-</u>
Total support and revenues	<u>2,306,344</u>	<u>33,881</u>	<u>2,340,225</u>
Expenses:			
Program services	1,610,383	-	1,610,383
Supporting services:			
General and administrative	260,302	-	260,302
Fundraising	<u>318,195</u>	<u>-</u>	<u>318,195</u>
Total supporting services expenses	<u>578,497</u>	<u>-</u>	<u>578,497</u>
Total expenses	<u>2,188,880</u>	<u>-</u>	<u>2,188,880</u>
Change in Net Assets	117,464	33,881	151,345
Net Assets at beginning of year	<u>1,905,020</u>	<u>377,735</u>	<u>2,282,755</u>
Net Assets at end of year	<u>\$ 2,022,484</u>	<u>\$ 411,616</u>	<u>\$ 2,434,100</u>

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Activities

Year ended June 30, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
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	<u>5,270</u>	<u>-</u>	<u>5,270</u>
Total contributions and earned revenue	1,842,430	472,242	2,314,672
Sales	14,682	-	14,682
Less Cost of good sold	<u>(8,212)</u>	<u>-</u>	<u>(8,212)</u>
Net sales revenue	6,470	-	6,470
Net assets released from restrictions	<u>470,535</u>	<u>(470,535)</u>	<u>-</u>
Total support and revenues	<u>2,319,435</u>	<u>1,707</u>	<u>2,321,142</u>
Expenses:			
Program services	1,637,714	-	1,637,714
Supporting services:			
General and administrative	265,106	-	265,106
Fundraising	<u>307,119</u>	<u>-</u>	<u>307,119</u>
Total supporting services expenses	<u>572,225</u>	<u>-</u>	<u>572,225</u>
Total expenses	<u>2,209,939</u>	<u>-</u>	<u>2,209,939</u>
Change in Net Assets	109,496	1,707	111,203
Net Assets at beginning of year	<u>1,795,524</u>	<u>376,028</u>	<u>2,171,552</u>
Net Assets at end of year	<u>\$ 1,905,020</u>	<u>\$ 377,735</u>	<u>\$ 2,282,755</u>

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Functional Expenses

Year ended June 30, 2024

	Supporting Services				Total
	Program	General and Administrative	Fundraising	Subtotal	
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	<u>69,509</u>	<u>5,165</u>	<u>10,619</u>	<u>15,784</u>	<u>85,293</u>
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	<u>\$ 1,610,383</u>	<u>\$ 260,302</u>	<u>\$ 318,195</u>	<u>\$ 578,497</u>	<u>\$ 2,188,880</u>

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Functional Expenses

Year ended June 30, 2023

	Supporting Services				Total
	Program	General and Administrative	Fundraising	Subtotal	
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	<u>60,835</u>	<u>9,383</u>	<u>14,689</u>	<u>24,072</u>	<u>84,907</u>
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	<u>3,094</u>	<u>-</u>	<u>1,054</u>	<u>1,054</u>	<u>4,148</u>
Total expenses	<u>\$ 1,637,714</u>	<u>\$ 265,106</u>	<u>\$ 307,119</u>	<u>\$ 572,225</u>	<u>\$ 2,209,939</u>

See accompanying notes to the financial statements.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Statement of Cash Flows

Year ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
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	<u>58,902</u>	<u>312,458</u>
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	<u>(64,661)</u>	<u>(215,165)</u>
Net increase (decrease) in cash and cash equivalents	(5,759)	97,293
Cash and cash equivalents at beginning of year	<u>514,300</u>	<u>417,007</u>
Cash and cash equivalents at end of year	<u>\$ 508,541</u>	<u>\$ 514,300</u>
Supplemental Disclosure of Cash Flow Information		
Noncash Activities:		
Loss on disposal of property and equipment	<u>\$ -</u>	<u>\$ 678</u>
Forgiveness of LRDF loan	<u>\$ 100,000</u>	<u>\$ -</u>
Contributed exhibits	<u>\$ 104,616</u>	<u>\$ -</u>

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.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2024 and 2023

(Continued)

(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 collectible.

(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).

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2024 and 2023

(Continued)

(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.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2024 and 2023

(Continued)

(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.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2024 and 2023

(Continued)

(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.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2024 and 2023

(Continued)

(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.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2024 and 2023

(Continued)

(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:

	<u>2024</u>	<u>2023</u>
Cash	\$ 295,980	\$ 412,814
Certificates of deposit	<u>212,861</u>	<u>203,121</u>
	<u>\$ 508,841</u>	<u>\$ 615,935</u>

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2024 and 2023

(Continued)

(3) Cash and Investments (Continued)

Fair values of assets measured on a recurring basis at June 30 are as follows:

<u>2024</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	<u>Total</u>
Certificates of Deposit	\$ -	\$ 212,861	\$ -	\$ 212,861

<u>2023</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	<u>Total</u>
Certificates of Deposit	\$ -	\$ 203,121	\$ -	\$ 203,121

(4) Contributions Receivable

Contributions Receivable at June 30 are expected to be collected as follows:

	<u>2024</u>	<u>2023</u>
Less than one year	\$ 20,000	\$ 35,000
One to five years	120,000	140,000
	<u>140,000</u>	<u>175,000</u>
Less reduction for present value	(19,522)	(27,568)
Total	<u>\$ 120,478</u>	<u>\$ 147,432</u>

Changes in Contributions Receivable for the years ended June 30 were as follows:

	<u>2024</u>	<u>2023</u>
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	<u>\$ 120,478</u>	<u>\$ 147,432</u>

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2024 and 2023

(Continued)

(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
	<u>2,701,320</u>	<u>2,464,238</u>
Less: Accumulated depreciation	(669,559)	(604,006)
Net property and equipment	<u>\$ 2,031,761</u>	<u>\$ 1,860,232</u>

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.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2024 and 2023

(Continued)

(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:	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 508,541	\$ 514,300
Investments	-	101,635
Accounts receivable	62,259	98,865
Contributions receivable	<u>120,478</u>	<u>147,432</u>
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	<u>(100,478)</u>	<u>(112,432)</u>
Amount available for general expenditures within one year	<u>\$ 299,662</u>	<u>\$ 519,497</u>

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:

	<u>2024</u>	<u>2023</u>
Purpose restrictions, available for spending	\$ 291,138	\$ 230,303
Time restrictions:		
Contributions receivable, net, which are unavailable for spending until due	<u>120,478</u>	<u>147,432</u>
Total net assets with donor restrictions	<u>\$ 411,616</u>	<u>\$ 377,735</u>

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2024 and 2023

(Continued)

(10) In-Kind Contributions

For the years ended June 30, in-kind contributions recognized in the Statements of Activities included:

	<u>2024</u>	<u>2023</u>
Exhibits	\$ 103,606	\$ -
Advertising services	57,054	72,844
Interest expense	6,140	7,319
Goods and Other Services	<u>1,010</u>	<u>-</u>
Total	<u>\$ 167,810</u>	<u>\$ 80,163</u>

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.

SAN DIEGO CHILDREN'S DISCOVERY MUSEUM

Notes to the Financial Statements

Years ended June 30, 2024 and 2023

(Continued)

(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.



\$268,149

Subsidized in Access for All admission and memberships, supporting **26,217** children and families.

Doubled Sensory Friendly Morning visitors.



101,434

Visitors served onsite.

2,097

Active memberships.



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.



ZIP code Breakdown

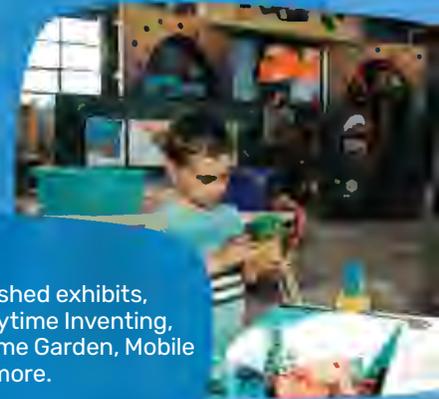


43

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.



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 SDCCDM'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 a 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





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



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,

A handwritten signature in cursive script that reads 'Jennifer L. Nelson'.

Jennifer Nelson
Chief Executive Officer
San Diego Volunteer Lawyer Program, Inc.

PURSuing Justice | TRANSFORMING Lives

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 No Matching Grant?

Could this be a Challenge or Matching Grant? Yes

Additional Funding

[SMCF Budget Worksheet 2.xlsx](#)

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

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)
<i>Attorney salaries</i>	\$ 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
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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
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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
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Net Ordinary Income	(323,485)
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Other Income/Expense

Other Income

Total 4888 · Realized Investment Income(Loss)	111,506
4900 · Interest Income	5,821

Total Other Income	117,327
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Net Ordinary Income	(206,158)
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Other Expense

7100 · Depreciation & Amortization	28,422
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Total Other Expense	28,422
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Net Income	(234,580)
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Return of Organization Exempt From Income Tax

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

2023

Open to Public Inspection

A For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 110 W A STREET #1100 City or town, state or province, country, and ZIP or foreign postal code SAN DIEGO, CA 92101 F Name and address of principal officer: JENNIFER NELSON SAME AS C ABOVE	D Employer identification number 33-0016681 E Telephone number 619-235-5656 G Gross receipts \$ 7,336,991. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.SDVLP.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		
L Year of formation: 1983		M State of legal domicile: CA

Part I Summary

	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 <input type="checkbox"/> 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	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	
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
	Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 4,182,177.	Current Year 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	20 Total assets (Part X, line 16)	Beginning of Current Year 5,978,281.	End of Year 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 JENNIFER NELSON, CEO	Date			
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name TRITIA FOSTER	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN P02164134
	Firm's name DAVIS FARR LLP	Firm's EIN 47-3535842	Phone no. 949-474-2020		
	Firm's address 18201 VON KARMAN AVE, SUITE 1100 IRVINE, CA 92612				

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:

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 [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 \$ 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
Table of Contents
June 30, 2024

	<u>Page</u>
Independent Auditor’s Report	1
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7

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	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)	<u>897,030</u>	<u>(897,030)</u>	<u>-</u>	<u>-</u>
Total support and revenues	<u>5,220,090</u>	<u>52,362</u>	<u>5,272,452</u>	<u>4,972,122</u>
Expenses:				
Program services:				
Legal services contracts	<u>4,434,506</u>	<u>-</u>	<u>4,434,506</u>	<u>3,992,476</u>
Supporting services:				
Management and general	616,609	-	616,609	783,712
Fundraising	<u>164,780</u>	<u>-</u>	<u>164,780</u>	<u>112,676</u>
Total supporting services	<u>781,389</u>	<u>-</u>	<u>781,389</u>	<u>896,388</u>
Total expenses	<u>5,215,895</u>	<u>-</u>	<u>5,215,895</u>	<u>4,888,864</u>
Change in net assets	4,195	52,362	56,557	83,258
Net assets, beginning of year	<u>4,179,162</u>	<u>219,207</u>	<u>4,398,369</u>	<u>4,315,111</u>
Net assets, end of year	<u>\$ 4,183,357</u>	<u>271,569</u>	<u>4,454,926</u>	<u>4,398,369</u>

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			Subtotal	Totals	
	Services	Supporting Services			2024	2023
	Legal Services	Management and	Fundraising			
Contracts	General					
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	<u>2,916,203</u>	<u>499,163</u>	<u>70,744</u>	<u>569,907</u>	<u>3,486,110</u>	<u>3,135,699</u>
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	<u>1,493,124</u>	<u>114,598</u>	<u>93,641</u>	<u>208,239</u>	<u>1,701,363</u>	<u>1,719,253</u>
Depreciation and amortization	25,179	2,848	395	3,243	28,422	33,912
Total expenses	<u>\$ 4,434,506</u>	<u>616,609</u>	<u>164,780</u>	<u>781,389</u>	<u>5,215,895</u>	<u>4,888,864</u>

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	<u>(222,329)</u>	<u>(208,239)</u>
Net cash provided by operating activities	<u>608,954</u>	<u>96,445</u>
Cash flows from investing activities:		
Purchase of investments	(3,450,000)	(826,628)
Proceeds from redemption of investments	<u>2,836,676</u>	<u>-</u>
Net cash flows provided (used) by investing activities	<u>(613,324)</u>	<u>(826,628)</u>
Net increase (decrease) in cash and cash equivalents	(4,370)	(730,183)
Cash and cash equivalents at beginning of year	<u>816,968</u>	<u>1,547,151</u>
Cash and cash equivalents at end of year	<u>\$ 812,598</u>	<u>816,968</u>

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.

SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC
Notes to the Financial Statements
Year Ended June 30, 2024

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.

SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC
Notes to the Financial Statements
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.

SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC
Notes to the Financial Statements
Year Ended June 30, 2024

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.

SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC
Notes to the Financial Statements
Year Ended June 30, 2024

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	<u>346,538</u>
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	<u>1,149,330</u>
Amounts available for general expenditures within one year	<u>\$ 634,409</u>

SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC
Notes to the Financial Statements
Year Ended June 30, 2024

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
	<u>\$ 1,707,667</u>	<u>2,242,649</u>	<u>-</u>	<u>3,950,316</u>

Investment income is reported in the Statement of Activities as follows:

Interest and dividends	\$ 149,247
Realized gains	40,266
Net unrealized gain (loss)	<u>89,102</u>
Total investment income (loss)	<u>\$ 278,615</u>

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.

SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC
Notes to the Financial Statements
Year Ended June 30, 2024

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

SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC
Notes to the Financial Statements
Year Ended June 30, 2024

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	<u>\$ 271,569</u>

SAN DIEGO VOLUNTEER LAWYER PROGRAM, INC
Notes to the Financial Statements
Year Ended June 30, 2024

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	<u>12,229</u>
Total net assets released from restrictions	<u>\$ 897,030</u>

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	<u>318,484</u>
Deferred revenue, end of year	<u>\$ 318,484</u>

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.

Michelle Van Lee

Alessandra Pico

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 Blvd. 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)
<i>Movers</i>	\$ 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



6244 El Cajon Blvd Ste#5 | San Diego, CA 92115 | (619) 808-4979



March 11, 2024

Subject: Letter of Support for Sharia's Closet's San Marcos Community Foundation Grant Application

Dear Grant Review Committee,

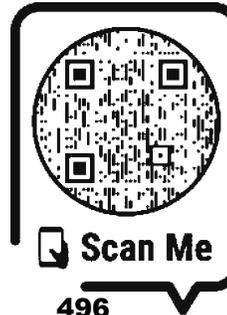
On behalf of Sharia's Closet, I am honored to submit this letter in support of our grant application to the San Marcos Community Foundation. Sharia's Closet is a nonprofit organization dedicated to providing free, personalized clothing and hygiene essentials to individuals and families experiencing crisis. 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,

Shammi Linton
Founder/CEO



Values:
Dignity | Respect | Personalization | Quality

Title	Sharia's Closet	03/15/2025
	by Shane Linton in San Marcos Community Foundation	id. 49974597
	on behalf of Sharias Closet	
	6244 El Cajon Blvd Suite 5 San Diego, California 92115 United States 6195496101 shane.linton@shariascloset.org	

Original Submission	03/15/2025
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Score	n/a
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General Project Information

Please enter your organization's name and project name.	Sharia's Closet
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Are you applying for the Mini Grant or the Regular Grant?	Regular Grant (\$1,500 - \$10,000)
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Project Name	Bag of Hope
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Project Start Date	6/2/2025
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Project End Date	6/1/2026
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Date by Which Funds Will Be Expended:	6/1/2026
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Total Number of People Served by this Project	15000
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Total Number of People Served by this Project in San Marcos Only	7439
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Grant Amount Requested	10000
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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 No
Matching Grant?

Could this be a No
Challenge or
Matching Grant?

Additional Funding

[SMCF Budget Worksheet 2.xlsx](#)

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

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)
<i>Program Manager: \$1,308.28/month x 12</i>	\$ 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			



6244 El Cajon Blvd Ste#5 | San Diego, CA 92115 | (619) 808-4979



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,

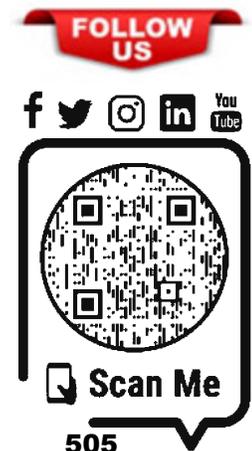
This letter is to confirm that Sharia's Closet operates with an annual budget below **\$500,000**. As a result, in compliance with applicable nonprofit financial reporting standards and guidelines, our organization conducts an internal audit rather than engaging in a full external audit of our financial 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,

Shammi Linton
Founder/CEO



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											
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											
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											
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											
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											
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

Return of Organization Exempt From Income Tax

2023

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.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section A-M containing organization details: Sharia's Closet, 6244 El Cajon Blvd, San Diego, CA 92115. Gross receipts: 270,533. Website: Shariascloset.org.

Part I Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance metrics, and financial data for 2023.

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.

Signature of officer: Shamine Linton, Founder CEO. Date: 05-16-2024.

Paid Preparer Use Only section: Preparer BRUCE HARLOW, Blue Moon Tax Service, 1500 E Valley Parkway Ste B, Escondido CA 92027. Phone: 760-715-2962.

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

For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2023)

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**

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 Banta!*

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



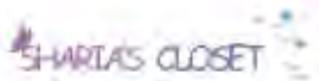
Sharia's Closet

- 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.

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”

At Sharia's Closet, we have separate rooms for men, women, and children's clothing —because everyone deserves dignity and hope. ❤️



[@SHARIASCLOSET](#)



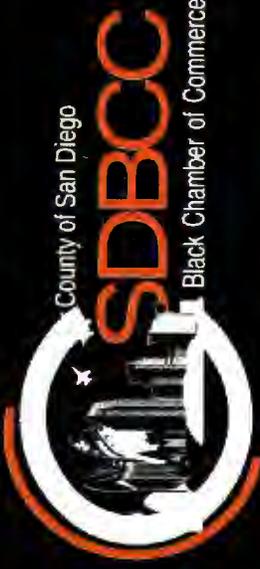
“One action at a time, one day at a time, and one bag at a time”
-CEO & Founder, Shamine Linton

SAN DIEGO BUSINESS JOURNAL

**BLACK
LEADERS
OF INFLUENCE**

— 2025 —

IN ASSOCIATION WITH



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

Hein Lee

Publisher, San Diego Business Journal

Certificate of Recognition



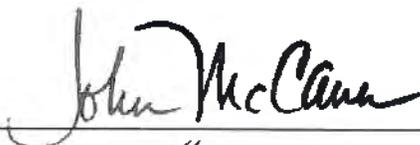
City of Chula Vista, California

Presented to

Sharia's Closet

For its mission to support families and individuals in need with clothing, shoes, accessories, and hygiene products.

January 2025



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



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

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



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.

A handwritten signature in blue ink, appearing to read 'Brian W. Jones', written over a horizontal line.

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

A handwritten signature in blue ink, appearing to read "Sara Jacobs", written over a horizontal line.

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



January 22, 2025

Date

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**
broocket@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 I N C 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 cover 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](#)

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total 3650

Is this a Challenge or No
Matching Grant?

Could this be a No
Challenge or
Matching Grant?

Additional Funding

SMCF Budget Worksheet 2.xlsx

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

We 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)
<i>VENUE RENTAL FEE</i>	\$ 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)

	<u>Total</u>
Revenues	
Residential	11,139,216
Day Programs	22,363,544
Fundraising/Donations	4,275,000
Other Income	<u>2,787,595</u>
Total Revenues	<u>40,565,356</u>
Expenses	
Administrative	2,328,330
Program Expenses	6,536,012
Wages	23,294,347
Benefits	<u>3,581,454</u>
Total Expenses	<u>35,740,143</u>
Revenues Over/(Under) Expenses Before Depreciation and Legal Expenses	<u>4,825,213</u>
Depreciation and Legal Expenses	
Legal Fees	20,004
Depreciation	<u>2,257,595</u>
Total Depreciation and Legal Expenses	<u>2,277,599</u>
Revenues Over/(Under) Expenses	<u><u>2,547,614</u></u>

Return of Organization Exempt From Income Tax

2022

Department of the Treasury Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/form990 for instructions and the latest information.

Open to Public Inspection

540

A For the 2022 calendar year, or tax year beginning 7/01, 2022, and ending 6/30, 2023

B Check if applicable:

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

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 Klimer
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

(H c) Group exemption number 1980

J Website: www.terring.org
K Form of organization: Corporation
L Year of formation: 1980
M State of legal domicile: CA

Part I Summary

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
4 Number of independent voting members of the governing body (Part VI, line 1b) 4
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 504
6 Total number of volunteers (estimate if necessary) 17
7a Total unrelated business revenue from Part VIII, column (C), line 12 0.
7b Net unrelated business taxable income from Form 990-T, Part I, line 11 0.

Table with 3 columns: Description, Prior Year, Current Year. Rows include Revenue (8-13) and Expenses (14-19). Total assets (20) and liabilities (21) are also listed.

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 William Mara, Secretary/COO

Paid Preparer Use Only: Peter Mersino, KAKU & MERSINO, LLP, 1588 SHAW AVENUE, CIOVITS, CA 93611

May the IRS discuss this return with the preparer shown above? See instructions. BAA For Paperwork Reduction Act Notice, see the separate instructions.

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

	<u>Page Number</u>
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

KAKU & MERSINO, LLP

March 18, 2025

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		<u>18,425,089</u>
TOTAL ASSETS	\$	<u>43,385,949</u>

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		<u>2,108,543</u>
TOTAL LIABILITIES		<u>9,189,237</u>

NET ASSETS

Without Donor Restrictions		33,283,085
With Donor Restrictions		<u>913,627</u>
TOTAL NET ASSETS		<u>34,196,712</u>
TOTAL LIABILITIES AND NET ASSETS	\$	<u>43,385,949</u>

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

T.E.R.I., INC. & AFFILIATES
CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 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	<u>20,837,019</u>	<u>-</u>	<u>20,837,019</u>
Public Support			
Contributions	1,166,328	\$ 55,000	1,221,328
Grants	278,000		278,000
Total Public Support	<u>1,444,328</u>	<u>55,000</u>	<u>1,499,328</u>
Other Revenue			
Sales	\$ 929,456		
Cost of Sales <u>(268,587)</u>	660,869		660,869
Miscellaneous	6,718,790		6,718,790
Gain on Investments	49,934		49,934
Total Other Revenue	<u>7,429,593</u>	<u>-</u>	<u>7,429,593</u>
Net assets released from restrictions	1,709,578	(1,709,578)	-
TOTAL SUPPORT and REVENUE	<u>31,420,518</u>	<u>(1,654,578)</u>	<u>29,765,940</u>
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	<u>5,101,121</u>	<u>-</u>	<u>5,101,121</u>
TOTAL EXPENSES	<u>25,433,495</u>	<u>-</u>	<u>25,433,495</u>
INCREASE/(DECREASE) IN NET ASSETS	5,987,023	(1,654,578)	4,332,445
NET ASSETS, BEGINNING OF YEAR	<u>27,296,062</u>	<u>2,568,205</u>	<u>29,864,267</u>
NET ASSETS, END OF YEAR	<u>\$ 33,283,085</u>	<u>\$ 913,627</u>	<u>\$ 34,196,712</u>

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

T.E.R.I., INC. & AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	Program Services						TERI	
	Residential	Adult Day Programs	Non Public Schools	Respite	Transportation	TERI Inspired Resale	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			Total
	Therapy Services	HUD Affiliates	Program Services Total	Management and General	Development	Supporting Services 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	<u>5,383,005</u>
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	<u>(3,315,476)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Payments on Debt	(1,253,502)
NET CASH USED BY FINANCING ACTIVITIES	<u>(1,253,502)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	814,027
BEGINNING CASH AND CASH EQUIVALENTS	<u>6,056,225</u>
ENDING CASH AND CASH EQUIVALENTS	<u>\$ 6,870,252</u>

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.

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

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.

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

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.

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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.

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

Note 2 – Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment purchased with Agency funds are capitalized at cost and depreciated over the useful estimated lives of the asset using the straight-line method. Amortization of building improvements is based on the estimated useful life of the improvements. Expenditures for property and equipment in excess of \$5,000 are capitalized.

Contributed property and equipment are recorded at fair value, when value can be established, on the date of donation. Contributions of property and equipment are recorded as unrestricted support, unless the donor stipulates how long the assets must be used.

In the unlikely event of a contract termination, certain funding sources require title to property and equipment previously purchased with grant funds revert to the funding source. Certain funding sources also limit the use of property and equipment for specific programs and require approval for disposition of property and equipment from the funding source.

Depreciation is calculated based on the following estimated useful lives:

<u>Type of Asset</u>	<u>Estimated Useful Life</u>
Equipment	4-10 years
Improvements	5-20 years
Buildings - residences	25 years

Income Taxes

The Agency is a nonprofit organization defined in Section 501 (c)(3) of the Internal Revenue Code (the “Code”) and is, therefore, exempt from federal income taxation under Section 501(a) of the Code. Furthermore, the Agency is exempt from state income taxation under Section 23701d of the California Revenue and Taxation Code. The Agency’s returns are subject to examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed.

Subsequent Events

Management has evaluated subsequent events through March 18, 2025, the date the financial statements were available to be issued.

See Independent Auditors’ Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

Note 3 – Cash and Cash Equivalents

Cash and Cash Equivalents consist of the following at June 30, 2023:

	<u>Amount</u>
Cash	\$ 6,720,874
Replacement Reserves	149,378
Total	<u>\$ 6,870,252</u>

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.

	<u>Amount</u>
Amount of Receivable due:	
Less than one year	\$ 315,100
One to five years	0
More than five years	0
Total	<u>\$ 315,100</u>

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.

See Independent Auditors’ Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

Note 5 – Investments – Fair Value Measurements

Fair values measured on a recurring basis at June 30, 2023 are as follows:

	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>
Investment in Equity Securities	<u>\$ 13,301</u>	<u>\$ 13,301</u>

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:

	<u>Amount</u>
Charles R. Cono Campus of Life	\$ 8,754,285
Total	<u>\$ 8,754,285</u>

Charles R. Cono Campus of Life - In July 2003, the Agency purchased about 20 acres of land for the future site of the Charles R. Cono Campus of Life located in the Twin Oaks Valley area of unincorporated San Diego County, California. The Campus will accommodate the educational, research and therapeutic programs operated by the Agency, including relocation of the adult training and education programs, the Learning Academy, the Country School, and the corporate-sponsored child care programs.

Note 7 – Client Trust Accounts

Client trust funds of \$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.

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

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	<u>\$ 393,316</u>
Current portion of long-term operating lease liability	\$ 301,383
Operating lease liabilities	<u>91,933</u>
Total operating lease liabilities	<u>\$ 393,316</u>

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.

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

Note 10 – Property and Equipment, Net

Property and equipment consist of the following at June 30, 2023:

	<u>Amount</u>
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	<u>435,321</u>
 Total	 27,763,366
Less Accumulated Depreciation	<u>(9,338,277)</u>
 Property and Equipment, Net	 <u>\$ 18,425,089</u>

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.

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

Note 13 – Notes Payable

Notes payable consist of the following at June 30, 2023:

	<u>Amount</u>
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.	<u>357,358</u>
Total	<u>\$ 2,108,543</u>

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

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:

<u>Year Ending June 30:</u>	<u>Amount</u>
2024	\$ 256,770
2025	268,886
2026	662,195
2027	342,528
2028	296,018
Thereafter	<u>282,146</u>
	<u>\$ 2,108,543</u>

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:

<u>Year Ending June 30:</u>	
2024	\$ 303,451
2025	78,393
2026	22,082
2027	0
2028	0

See Independent Auditors' Report

T.E.R.I., INC. & AFFILIATES
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 JUNE 30, 2023

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	<u>582,900</u>
Total	<u>\$ 4,863,793</u>

Community Development Block Grant Funding

In November 2008 the Joseph Michalowski Housing Corporation entered into an agreement with the City of Carlsbad for Community Development Block Grant (CDBG) funding of \$795,000 for the acquisition of residential property for a group home in Carlsbad to serve persons with autism or developmental disabilities. The term of the note is 20 years. The loan shall be due and payable in full upon 1) the date the property is first sold or transferred, or, 2) upon failure to operate a group home on the property, if it occurs prior to the expiration of the term of the loan. The loan shall be forgivable upon expiration of the term of the loan if the property has been maintained and operated as a group home. The Corporation has met these requirements during its operating period and intends to continue to meet these requirements during the remaining period of the agreement. These funds are included in net assets.

See Independent Auditors’ Report

T.E.R.I., INC. & AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

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	<u>221,292</u>
Total Financial Assets	\$ <u>7,104,845</u>
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	<u>(221,292)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>5,820,548</u>

Agency operations require maintenance of financial assets, which consist of cash to meet normal operating expenses. The Agency also has a line of credit in place in which it could draw upon in the event of any unanticipated liquidity needs.

See Independent Auditors' Report



HONORARY CO-CHAIR

Senator Elizabeth Dole

BOARD OF DIRECTORS

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Chairperson

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Carol Sciotto

Lisa Stennes Laikind

Donna Vance

Lynne Wheeler

MJ Wittman

Jeri Yacovelle

12555 High Bluff Drive, Suite 330

San Diego, CA 92130

T (858) 314-7915

www.visionofchildren.org

501(c)(3) Nonprofit Organization

Tax ID #: 95-4271785



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
	by Keegan Leopold in San Marcos Community Foundation	id. 49635125
	on behalf of Vision of Children	
	keegan@visionofchildren.org	

Original Submission	02/11/2025
----------------------------	------------

Score	n/a
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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
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Grant Amount Requested	4000
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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](#)

Funding

Budget Worksheet

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

Project Budget Total 4000

Is this a Challenge or No
Matching Grant?

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

Return of Organization Exempt From Income Tax

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

2023

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization The Vision of Children		D Employer identification number 95-4271785
	Doing business as		E Telephone number 858-314-7916
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 1112706.
	12555 High Bluff Drive, Ste. 330		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code San Diego, CA 92130		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
F Name and address of principal officer: Samuel A. Hardage same as C above			If "No," attach a list. See instructions
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: www.visionofchildren.org			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1990 M State of legal domicile: CA

Part I Summary		Prior Year	Current Year
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 <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	4
	6 Total number of volunteers (estimate if necessary)	6	50
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	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	20 Total assets (Part X, line 16)	Beginning of Current Year 745154.	End of Year 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 Scott Maxwell	Preparer's signature	Date 08/20/24	Check if self-employed <input type="checkbox"/>	PTIN 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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and schedules.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

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

Table with 3 columns: Question number, Yes, No. Rows 1a, 1b, 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

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

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	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	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official		X
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
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
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? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
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)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a 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	2 a _____	Business Code					
	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						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ 608741. of contributions reported on line 1c). See Part IV, line 18	8a		348465.				
			436999.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			-88534.			-88534.	
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			675707.	0.	0.	-85483.	

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 <u>Other expenses</u>	8151.		8111.	40.
b <u>Project Vision Aid</u>	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	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.	10c 0.	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 <input checked="" type="checkbox"/> 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 <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		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 _____		

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization 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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	98.56	%
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			<input checked="" type="checkbox"/>
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			<input type="checkbox"/>
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			<input type="checkbox"/>
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			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

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

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

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2023; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2023; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17.

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.

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.

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

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? <i>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.</i>		
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? <i>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.</i>		

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)? <i>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).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
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? <i>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.</i>	Yes	No
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? <i>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.</i>		
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? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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		

Schedule A (Form 990) 2023

Part VI

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

Multiple horizontal lines for supplemental information.

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?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> 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	
b Total acreage restricted by conservation easements	
c Number of conservation easements on a certified historic structure included on line 2a	
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	

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 \$ _____

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

Schedule D (Form 990) 2023

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 ...

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

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	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		Raise the Paddle (event type)	Silent Auction (event type)	2 (total number)		
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				
	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> 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: _____

**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? **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)

Transactions With Interested Persons

OMB No. 1545-0047

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.

2023

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Department of the Treasury
Internal Revenue Service

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?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	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)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule L (Form 990) 2023

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	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

Multiple horizontal lines for supplemental 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

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

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization The Vision of Children	Employer identification number 95-4271785
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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.

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

**The Vision of Children
Notes to Financial Statements
December 31, 2023 and 2022**

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.

**The Vision of Children
Notes to Financial Statements
December 31, 2023 and 2022**

**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.

The Vision of Children
Notes to Financial Statements
December 31, 2023 and 2022

**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.

**The Vision of Children
Notes to Financial Statements
December 31, 2023 and 2022**

**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.

**The Vision of Children
Notes to Financial Statements
December 31, 2023 and 2022**

**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:

	<u>2023</u>	<u>2022</u>
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
	<u>\$ (270,491)</u>	<u>\$ 249,198</u>

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.

**The Vision of Children
Notes to Financial Statements
December 31, 2023 and 2022**

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.

**The Vision of Children
Notes to Financial Statements
December 31, 2023 and 2022**

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.

**The Vision of Children
Notes to Financial Statements
December 31, 2023 and 2022**

Appendix A

The Vision of Children

Statement of Functional Expenses
For the Year Ended December 31, 2023

	Program Services		Support Services		2023 Total
	Program Costs	Special Events	Administrative	Fundraising	
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		2022 Total
	Program Costs	Special Events	General and Administrative	Fundraising	
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**

- Kristi E. Pfister, Esq., *Chair*
- P. Randolph Finch, Jr., Esq., *Vice Chair*
- Andy Christopher, *Treasurer*
- Katherine Nicoletti, *Secretary*
- Annette Bradbury, *Immediate Past Chair*
- Patty Cohen
- Sergio del Prado
- Amy Eybsen, CPA
- Robert Freund
- Justin Gover
- Sarah Houghton
- The Hon. Susan D. Huguenor (Ret.)
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- Joshua E. Kim, Ph.D., Esq.
- Jennifer Kropko
- Jenny Li-Hochberg
- Magda Marquet, Ph.D.
- Jenny McKenna
- Andrea Payne Moser
- Hollis R. Peterson, Esq.
- Anne Potiker, Esq.
- Penny E. Robbins
- Monique Rodriguez
- Laura Roos, CPA
- Martha Sottosanti
- Edward Patrick "Pat" Swan, Jr., Esq.
- Mark Wernig
- 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
	by Brianna Voight in San Marcos Community Foundation	id. 50082256
	on behalf of Voices for Children	
	briannav@speakupnow.org	

Original Submission	03/26/2025
----------------------------	------------

Score	n/a
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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](#)

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 No
Matching Grant?

Could this be a Yes
Challenge or
Matching Grant?

Additional Funding

[SMCF Budget Worksheet 2.xlsx](#)

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

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)
<i>Personnel Expenses</i>	\$ 5,603,200.00	<i>Includes wages, taxes, and benefits.</i>
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

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

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

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: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C 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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.SPEAKUPNOW.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		
L Year of formation: 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 <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 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. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.																									
Revenue		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Prior Year</th> <th style="text-align: center;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td style="text-align: right;">11,903,713.</td> <td style="text-align: right;">8,023,930.</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">19,460.</td> <td style="text-align: right;">203,497.</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;">-201,193.</td> <td style="text-align: right;">-262,689.</td> </tr> <tr> <td>12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">11,721,980.</td> <td style="text-align: right;">7,964,738.</td> </tr> </tbody> </table>		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.						
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Expenses		<table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td>13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)</td> <td style="text-align: right;">94,212.</td> <td style="text-align: right;">99,067.</td> </tr> <tr> <td>14 Benefits paid to or for members (Part IX, column (A), line 4)</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td>15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)</td> <td style="text-align: right;">5,315,687.</td> <td style="text-align: right;">6,113,631.</td> </tr> <tr> <td>16a Professional fundraising fees (Part IX, column (A), line 11e)</td> <td style="text-align: right;">0.</td> <td style="text-align: right;">0.</td> </tr> <tr> <td>b Total fundraising expenses (Part IX, column (D), line 25) 1,100,952.</td> <td></td> <td></td> </tr> <tr> <td>17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)</td> <td style="text-align: right;">1,226,494.</td> <td style="text-align: right;">1,271,097.</td> </tr> <tr> <td>18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)</td> <td style="text-align: right;">6,636,393.</td> <td style="text-align: right;">7,483,795.</td> </tr> <tr> <td>19 Revenue less expenses. Subtract line 18 from line 12</td> <td style="text-align: right;">5,085,587.</td> <td style="text-align: right;">480,943.</td> </tr> </tbody> </table>	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.
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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		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Beginning of Current Year</th> <th style="text-align: center;">End of Year</th> </tr> </thead> <tbody> <tr> <td>20 Total assets (Part X, line 16)</td> <td style="text-align: right;">12,075,772.</td> <td style="text-align: right;">14,946,515.</td> </tr> <tr> <td>21 Total liabilities (Part X, line 26)</td> <td style="text-align: right;">930,416.</td> <td style="text-align: right;">3,301,511.</td> </tr> <tr> <td>22 Net assets or fund balances. Subtract line 21 from line 20</td> <td style="text-align: right;">11,145,356.</td> <td style="text-align: right;">11,645,004.</td> </tr> </tbody> </table>		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.												
	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 ANDREW CHRISTOPHER, TREASURER	Date
Paid Preparer Use Only	Print/Type preparer's name LUKAS DAVIS	Preparer's signature
	Firm's name CONSIDINE & CONSIDINE	Date 05/10/24
	Firm's address 8989 RIO SAN DIEGO DRIVE, SUITE 250 SAN DIEGO, CA 92108-1604	Check if self-employed <input type="checkbox"/> PTIN P00668234
		Firm's EIN 95-2694444
		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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

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.

CONSIDINE CONSIDINE
CERTIFIED PUBLIC ACCOUNTANTS

Learning Your Trust Since 1946

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**

	<u>Pages</u>
I Index	1
II Independent auditor's report	2 – 4
III Statements of financial position	5
IV Statements of activities and changes in net assets	6 – 7
V Statements of functional expenses	8 – 9
VI Statements of cash flows	10
VII Notes to the financial statements	11 – 25
VIII Schedule of expenditures of federal awards	26 – 28
IX Notes to the schedule of expenditures of federal awards	29
X Schedule of findings and questioned costs	30
XI 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 <i>Government Auditing Standards</i>	31 – 32
XII Independent auditor's report on compliance for the major program and internal control over compliance required by the Uniform Guidance	33 – 35

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.

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.

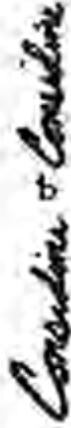
Supplementary Information

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**

Page 5

	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

See accompanying notes

645

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2024**

Page 6

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
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
	<u>9,575,191</u>	<u>136,343</u>	<u>9,711,534</u>
TOTAL REVENUE			
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
	<u>8,678,974</u>	<u>-</u>	<u>8,678,974</u>
CHANGE IN NET ASSETS	1,600,392	(567,832)	1,032,560
NET ASSETS, BEGINNING	<u>9,329,741</u>	<u>2,315,263</u>	<u>11,645,004</u>
NET ASSETS, ENDING	<u>\$ 10,930,133</u>	<u>\$ 1,747,431</u>	<u>\$ 12,677,564</u>

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2023

Page 7

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
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
	<u>8,211,712</u>	<u>67,147</u>	<u>8,278,859</u>
TOTAL REVENUE			
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
	<u>7,779,211</u>	<u>-</u>	<u>7,779,211</u>
CHANGE IN NET ASSETS	1,191,453	(691,805)	499,648
NET ASSETS, BEGINNING	<u>8,138,288</u>	<u>3,007,068</u>	<u>11,145,356</u>
NET ASSETS, ENDING	<u>\$ 9,329,741</u>	<u>\$ 2,315,263</u>	<u>\$ 11,645,004</u>

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

Page 8

	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>TOTAL</u>
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	<u>\$ 6,405,437</u>	<u>\$ 780,847</u>	<u>\$ 1,492,690</u>	<u>\$ 8,678,974</u>

See accompanying notes

648

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

Page 9

	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>TOTAL</u>
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	<u>\$ 5,783,261</u>	<u>\$ 625,292</u>	<u>\$ 1,370,658</u>	<u>\$ 7,779,211</u>

See accompanying notes

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

Page 10

	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

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 11

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.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 12

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.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

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.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 14

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.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 15

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
	<u>\$ 5,392,776</u>	<u>\$ 323,442</u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 16

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.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 17

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.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 18

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
	<u>\$ 5,392,776</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,392,776</u>
	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
	<u>\$ 323,442</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 323,442</u>

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
	<u>\$ 883,884</u>	<u>\$ 266,228</u>	<u>\$ (406,642)</u>	743,470
Accumulated depreciation				<u>(357,966)</u>
				<u>\$ 385,504</u>
	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
	<u>\$ 838,501</u>	<u>\$ 45,383</u>	<u>\$ -</u>	883,884
Accumulated depreciation				<u>(686,413)</u>
				<u>\$ 197,471</u>

Depreciation expense was \$78,193 and \$73,901 for the years ended June 30, 2024 and 2023, respectively.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 19

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.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 20

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

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 21

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.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 22

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.

VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

Page 23

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	<u>\$ 239,011</u>	<u>\$ 150,291</u>	<u>\$ 389,302</u>

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	<u>\$ 239,011</u>	<u>\$ 150,291</u>	<u>\$ 389,302</u>

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	<u>\$ 212,558</u>	<u>\$ 132,938</u>	<u>\$ 345,496</u>

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	<u>\$ 212,558</u>	<u>\$ 132,938</u>	<u>\$ 345,496</u>

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 24

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.

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Page 25

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	-

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule

**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

**VOICES FOR CHILDREN
A NONPROFIT ORGANIZATION
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2024 AND 2023**

Page 29

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.

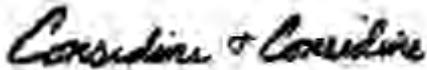
Our consideration of internal control was for the limited purpose described in the first paragraph of this section was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify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

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
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.

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.

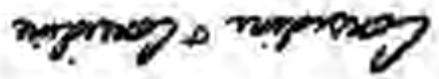
Report on Internal Control over Compliance

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.

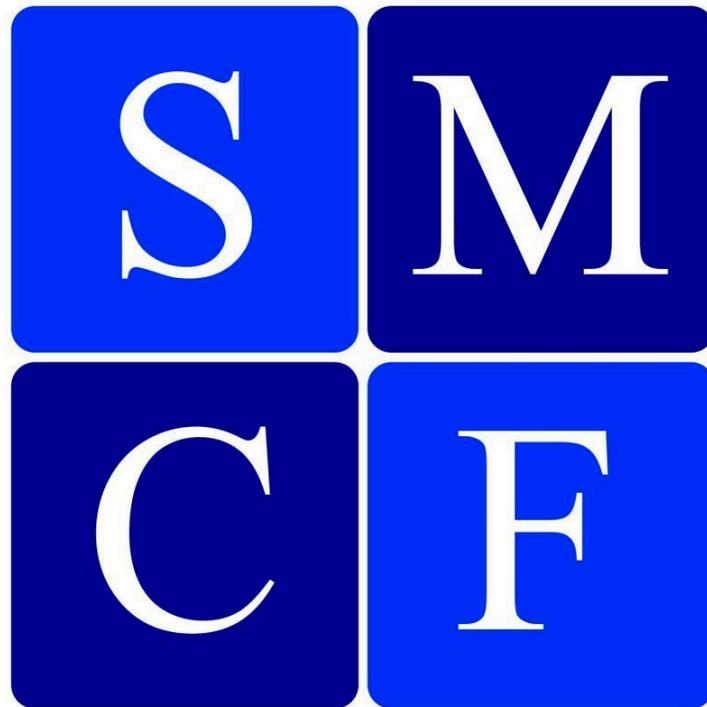
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.



CONSIDINE & CONSIDINE
An Accountancy Corporation

November 27, 2024



San Marcos Community Foundation Social Media Marketing and Outreach Plan

Created By Undergraduate Students from California State University San Marcos
College of Business Administration of the Senior Experience Program, Spring
2025

Prepared For: Prepared For: Carol Gendel, Phil Scollick, SMCF Board Members

Faculty Advisor: Kimberly McCarthy

Prepared By: Isreal Harris, Rosalba Alcaraz, Eddie Dee, Adrian Vargas, Nicole Xia

Table of Contents

Executive Summary:.....	2
Introduction:.....	3
Company Profile:.....	3
Research Objectives.....	4
Analysis of Current Marketing Strategy.....	4
Recommendations.....	6
Social Media Marketing:.....	6
Templates and Mockups for Social Media Marketing:.....	6
Social Media Marketing Guide:.....	7
Social Media Ads:.....	17
Templates and Mockups for Social Media Ads:.....	18
Social Media Ads Guide:.....	19
Newsletter.....	28
1. Create and Configure Mailchimp Account.....	28
2. Develop Initial Contact List Strategy.....	28
3. Design Newsletter Templates.....	28
4. Develop Content Calendar and Strategy.....	29
5. Implement List Growth Tactics.....	29
6. Create Automated Workflows.....	29
7. Launch and Test Initial Campaigns.....	29
8. Integrate With Social Media Strategy.....	29
9. Optimize and Scale.....	30
Implementation Timeline and Resources.....	30
Google Ads/Advertising Strategy.....	30
Collaboration Strategies.....	35
Redesigned Trifold – Suggested Contents.....	40
Conclusion.....	41
References.....	42

Executive Summary:

The San Marcos Community Foundation (SMCF) is a public non-profit organization whose primary goal is to increase the quality of life in San Marcos, California by giving financial support to local charitable organizations. SMCF was originally established with the intention of addressing the needs of the community and it has been doing the job for San Marcos people for over 30 years. SMCF has made it a part of its long-term mission to promote a very visible public image, improve the awarding of grants, as well as increase the active participation of the donors. Unlike other community foundations, SMCF has neither a volunteer auxiliary nor an active donor circle in operation at the moment.

The foundation had a strategic plan done in 2023, which had noted their lack of a marketing strategy as a crucial area of opportunity. The foundation is governed by a volunteer board of seven members, and is supported by the San Marcos city clerk's office. The foundation currently doesn't have any additional help outside of the board and the city clerk's office, and has no fundraising staff or a consistent donor base. Because of these conditions there has been minimal outreach, and has made it hard to create ongoing donor relationships. It was really clear that SMCF was desperate for a new marketing and outreach method. The foundation had then submitted an application and later on had received a \$10,000 Community Enhancement Grant by the San Diego County Board of Supervisors, which was mainly meant for marketing and publicity. These funds play a very significant role in raising the awareness of the foundation, getting new donors, and establishing a clear and strong presence in the community. This plan for outreach is the guide to the next steps of this transformation: to create a widely recognized brand, to improve the communication with donors, and to be present on social media platforms and digital channels to get in touch with the outer San Marcos community. Following the path of the new marketing strategy, the San Marcos Community Foundation is in a position to become more visible, enlarge the financial resources, and still remain as the top priority of the society for people in the future.

Introduction:

In this paper the COBA student team conducted research to create a social media marketing and outreach plan for the San Marcos Community Foundation

Company Profile:

The SMCF is a cornerstone of support and progress for the residents of San Marcos, California. Established in 1987 by the San Marcos City Council with an initial endowment of one million dollars, SMCF has grown into a vital philanthropic resource dedicated to enhancing the quality of life across the city. The Foundation's mission is to strengthen the social fabric of San Marcos by providing targeted financial grants to local nonprofit organizations that address a wide range of community needs. These needs span arts and culture, health and wellness, education, services for youth and seniors, civic engagement, and environmental stewardship. As of June 30, 2019, the Foundation's endowment stood at \$1,233,180 (San Marcos Community

Foundation, 2019), reflecting prudent stewardship and a commitment to long-term community investment.

SMCF's impact is guided by a dedicated seven-member Board of Directors, appointed by the City Council, who bring both professional expertise and a deep personal commitment to the community. The Board meets quarterly to set strategic direction and oversee grantmaking, while a rotating Grant Funding Committee meets more frequently to carefully review applications and recommend funding decisions. The Foundation operates under the oversight of the City Manager's Office, ensuring the highest standards of transparency, accountability, and ethical conduct. In fiscal year 2018, SMCF awarded \$60,073 in grants-representing 4.79% of its endowment-with up to \$61,659 (5%) made available for fiscal year 2019 (San Marcos Community Foundation, 2019). These grants supported a diverse array of initiatives, from STEM education at local schools and bereavement services for families, to food security programs for low-income residents and seniors, and outreach for veterans and foster youth.

Beyond its role as a grantmaker, the San Marcos Community Foundation is a catalyst for positive change and a steadfast partner to local nonprofits working to improve lives. The Foundation's reach is evident in the breadth of its support. They have funded music education for youth, providing meals for seniors, supporting the arts, and promoting environmental awareness through wildlife grants. Notable recent grants include support for the Escondido Creek Conservancy's interactive exhibit on human-coyote coexistence and the San Diego Wildlife Center's outreach programs. By encouraging collaboration, encouraging innovation, and investing in both immediate and long-term needs, SMCF helps build a stronger, healthier, and more connected San Marcos. Through its enduring commitment to empowering residents and supporting diverse initiatives, the Foundation continues to cultivate a legacy of hope, opportunity, and shared prosperity that will benefit generations to come.

Research Objectives

For this project, The San Marcos Community Foundation requested that the COBA students created a social media marketing and outreach plan. As a long-standing non-profit run by a small group of volunteers, SMCF has recognized the need for a more engaging and visible public presence to strengthen its donor engagement. The objectives of this project were to research social media and digital platforms that were relevant such as Facebook, Instagram, LinkedIn, and Google ads to determine the most effective ways to promote the foundation's mission of sharing its mission and attracting new supporters. In addition to platform research, the team analyzed best practices in nonprofit marketing, retention strategies through email, and collaborative tactics involving local businesses, influencers, and printed materials to help the foundation grow its visibility, donor base, and long-term community presence.

Analysis of Current Marketing Strategy

Through its Facebook group, the San Marcos Community Foundation now keeps up a social media presence, providing a useful platform for community engagement and update sharing. The Foundation has been able to celebrate their grant recipients and showcase its work

thanks to this presence. However, after examining the present strategy, we've found several areas where a more thorough and planned approach may broaden the Foundation's reach and strengthen community engagement.

The Foundation's regular celebration of grant recipients with the recognizable “big check” posts and occasional behind-the-scenes content are some of their strong points. These posts do a good job of highlighting the Foundation's influence and increasing its public awareness. However, there's a chance to expand on this base by adding other resources, such as hashtags, which can help in expanding reach. Content can be categorized and found by those interested in similar topics due to hashtags. Hashtags help content to "reach relevant audiences" and "spread a message to a specific audience of people interested in the topic" (Rauschnabel, Sheldon, and Herzfeldt 2019). Including hashtags in future posts could be an easy yet effective method to increase the Foundation's exposure.

The Foundation currently posts between two and eight times a month on Facebook, depending on the month. This continuous activity is a good indication of involvement and communicative commitment. We advise creating a more regular posting schedule to strengthen this endeavor even further. "Social media algorithms favor people who post consistently," (Adobe Express). Consistently posting regularly can increase the possibility that information will appear in followers' feeds, which gradually gains traction. “Content that gets more engagement and follows will then get more reach and impressions, which will lead to even more engagement and follows, basically a social media snowball effect” (Adobe Express). Every post the foundation creates helps to build momentum, and allows the foundation to attract a bigger audience over time. People who currently interact with the content the foundation currently posts are "likely to be shown any future content you post in the feed to see if they continue to engage with your page" (Adobe Express). Each post contributes to both sustaining visibility, interaction, and to have sustained growth on social media.

The Foundation currently posts a majority of the grant recipients with a “big check”, and a few posts of behind the scenes. The Foundation has established a distinctive and consistent voice in terms of posting variety. This is a solid foundation that could be built upon. Expanding the audience and maintaining interest may be helped by introducing a wider variety of content. According to Chavez, “If you’re constantly posting the same type of content, your followers will lose interest quickly.” The Foundation can expand its existing brand while boosting engagement and appeal by experimenting with different content forms, such as event announcements and coverage, community impact posts, or introducing new/current foundation members.

The Foundation does not currently send out newsletters or use paid advertising or wider digital marketing. There are more chances to raise public knowledge and involvement in these areas. Although the Foundation does not yet have a strong newsletter contact list, this could be created in the future as a component of a more comprehensive outreach plan. A well-designed tri-fold board that is brought to places such as the San Marcos Farmers Market is one of the Foundation's few public-facing items. The Foundation's leadership, services, mission, and donation information are all clearly conveyed on this board. Expanding its digital presence and creating direct outreach strategies, such email newsletters, updated print materials, or targeted online advertising, could help the Foundation build on this physical exhibit. These enhancements would strengthen the existing correspondence. Overall, these enhancements would strengthen the

Foundation's connections to the larger San Marcos community and support the present communication plan.

Recommendations

Social Media Marketing:

The San Marcos Community Foundation is currently only active on Facebook for their social media presence. To expand their visibility and to connect with a wider audience, the foundation should create a presence on other popular platforms such as Instagram and LinkedIn as they are two of the most popular social media platforms. They should also focus on improving their existing Facebook marketing strategy.

Using hashtags will be very useful to the San Marcos Community Foundation because it will allow them to be more visible and inviting with their posts being read by a greater number of people. Hashtags allow content to be organized so that people searching for community grants, or donating, are able to easily find the foundation's posts. Hashtags like #SanMarcosCA, #NonprofitSupport, or #CommunityGrants will make the foundation noticed by possible donors, San Marcos citizens, and organizations seeking support. Specific and popular hashtags can get people that are not existing followers, involved, and help the foundation gain new followers, and become noticed.

It is very important that their foundation posts regularly so that not only do they retain their current audience, but their followers on social media also grow. For Instagram, Facebook, and LinkedIn posts the foundation should be posting about 3-5 posts per month. By changing the content they post such as videos, images, behind-the-scenes content, and text posts, it would expand their reach and allow their followers to be engaged as well.

To build a strong connection with their community, the foundation should respond to the messages and comments on their social media. This shows their followers that their input is appreciated and allows for more interaction to happen on their social media. The foundation should also have very simple call-to-actions, such as "share this post," "Don't forget to attend our event on (specific date)" or "donate today" can really help guide their followers on how to get involved, and to help increase their engagement.

The foundation should post only using high-quality photos to make their posts look aesthetically appealing, and professional. Keeping their posts with a consistent look, such as angle, colors, or layouts helps to make their posts have a uniform style that would make their social media be organized and recognizable.

The foundation diversifying their content would be very important because, "variety allows you to reach different audiences too" (Chavez). Different content attracts different viewers, and posting different types of content would allow the foundation to reach more audiences than from just the "big check" photos, and the current behind-the-scenes photos.

Templates and Mockups for Social Media Marketing:

To help the San Marcos Community Foundation in making future social media posts we have included templates that will make sure that each post has all the necessary elements, such as a call-to-action, related hashtags, and a well-structured caption. These templates can help the

foundation decide what kind of photo to post and how to assemble the caption to get the biggest impact. For example, a introducing new/current foundation members post would include a photo of the new/current member, with a caption including a welcome message, brief background of the member, and their role in the foundation, as well as relevant hashtags. We have included mock-ups to show what the templates would look like with a real post. This allows the foundation to have a clear visual of the content that will be posted on their social media, and this makes sure that everything is ready for successful communication and engagement with their audience.

Social Media Marketing Guide:

Social Media Platforms: Focus on Instagram, Facebook, LinkedIn

Types of Content

- Introducing new/current foundation members
- Grant award announcements ("Big Check" photos)
- Community impact stories
- Event Announcements and Coverage
- Recognition of Local Partners
- Behind-the-scenes content

Content Breakdown

A. Introducing New/Current Foundation Members

- Post Type: Photo + Bio
- Caption:
 - “We are so excited to have [Name] join the San Marcos Community Foundation! As [brief background/role], [Name] has real experience and a passion for [cause/initiative]. Please join us in welcoming [Name] — in service to the community!”
- Hashtags:
 - #SanMarcosFoundation, #CommunityLeadership,#SanMarcosTogether, #NewMember, #CurrentMember, #MeetTheFoundation,
- Mockup:



San Marcos Community Foundation

Yesterday at 4:45am · 🌐

We are excited to highlight Carol Gendel, President of the San Marcos Community Foundation! 🌟

With a strong background in community leadership and nonprofit support, Carol brings valuable experience and a deep passion for helping local organizations thrive.

As president, Carol plays a vital role in guiding the Foundation's mission to serve and support the people of San Marcos. We're grateful for her leadership and dedication!

Join us in celebrating Carol and the meaningful work she continues to lead in our community. ❤️

#NewMember #SanMarcosFoundation #CommunityLeadership
#SanMarcosTogether #FoundationPresident



👍❤️ 500

21 Comments 10 Shares

👍 Like

🔄 Share

View more 16 Comments



Write a comment...



B. Grant Award Announcements

- Post Type: Image with "Big Check" + Grant Recipient
- Caption:
 - “Kudos to [Organization Name] on securing a [Amount] grant! This funding will help support their great work in [area of work]. We’re proud to partner with them to make a difference in San Marcos!”
- Hashtags:
 - #CommunityGrants, #SanMarcosGiving, #MakingADifference, #GrantsInAction, #InvestingInChange, #SupportLocalNonprofits, #FoundationFunding
- Mock-up:



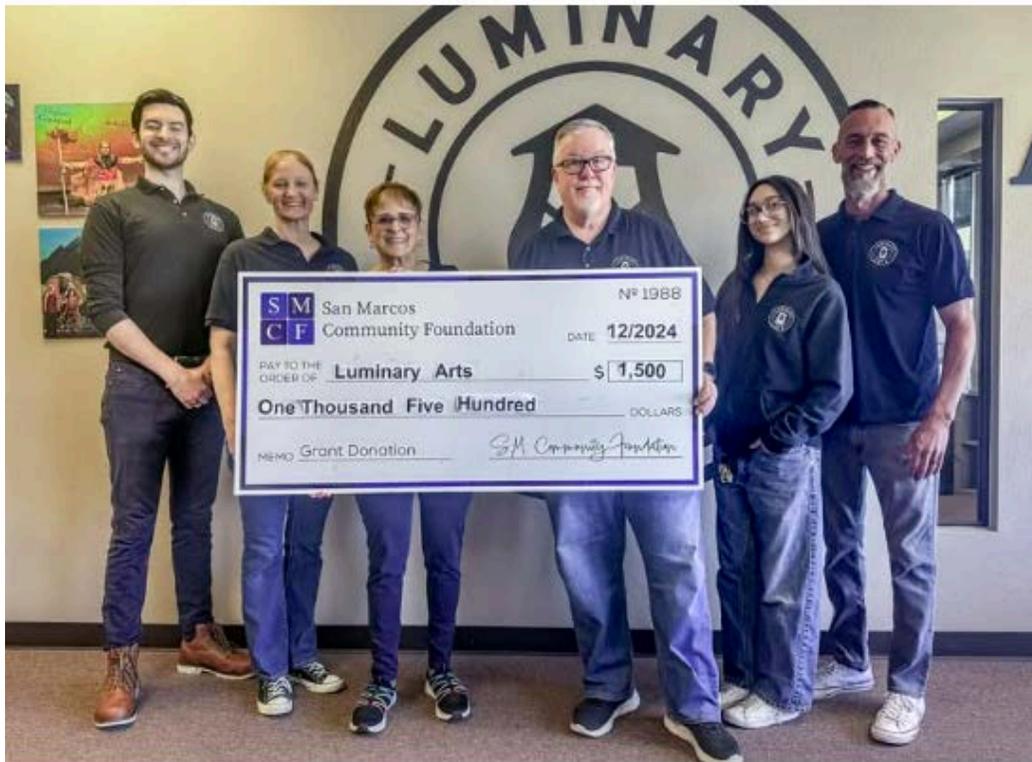
San Marcos Community Foundation

Yesterday at 4:45am · 🌐

Kudos to Luminary Arts on securing a \$1,500 community grant! 🎉 ✨
This funding will help support their incredible work introducing hundreds of local students to the joy of performing arts. Their most recent production, Hadestown, was a hit—did you get a chance to see it?

These are your children, our community. ❤️ Can you help us help them?
Consider becoming a sustaining donor to the San Marcos Community Foundation and support nonprofits like Luminary Arts that uplift and inspire every day.

#CommunityGrants #SanMarcosGiving #MakingADifference #GrantsInAction
#PerformingArts #YouthEmpowerment



👍❤️ 500

21 Comments 10 Shares

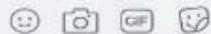
👍 Like

➦ Share

View more 16 Comments



Write a comment...



C. Community Impact Stories

- Post Type: Photo or video of funded partner/recipient in action
- Caption:
 - “With your support, [Recipient Name/Organization] has made great progress in [area of impact]! Here’s how they’re creating positive change with the help of our grants and partnerships. [Brief impact statement]! Thank you for making it happen!”
- Hashtags:
 - #CommunityImpact, #GrantsInAction, #PositiveChange, #SanMarcosProgress, #StoriesThatInspire, #NonprofitSuccess
- Mock-Up:



San Marcos Community Foundation

Yesterday at 4:45am · 🌐

With your support, Operation Hope North County has been able to make some great progress in supporting unhoused families! 🏠 Here's how Operation Hope is making strides with the assistance of our grants and partnerships. This year, they renovated three family rooms ↩️ and expanded their life skills program 📖—helping parents find stable employment and children thrive in a supportive environment! ❤️ Thanks for making it happen!

#CommunityImpact #GrantsInAction #PositiveChange
#SanMarcosProgress



👍❤️ 500

21 Comments 10 Shares

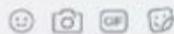
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Example of Community Impact Story – Video Post

- <https://www.facebook.com/watch/?v=1062541115228053>

D. Event Announcements and Coverage

- Post Type: Flyer (pre-event) / Photos (during or post-event)
- Caption:
 - “Come to [Event Name] on [Date]! Take some time to [connect, be in service, donate] to our local community — it’s your chance! [Event details]. We hope to see you there!”
- Hashtags:
- #SanMarcosEvents #GiveBack #CommunityEvent #YoureInvited, #CommunityCelebration, #GetInvolved, #FoundationEvents
- Mockup:



San Marcos Community Foundation

Yesterday at 4:45am · 🌐

Join us for the San Marcos Farmers Market on Tuesday, April 16! Don't miss out on an opportunity to support local vendors, enjoy fresh produce, and connect with the community 🌻.

📍 Be sure to visit our booth to learn more about the San Marcos Community Foundation—check out our trifold board and discover how you can get involved in giving back ❤️

🕒 The market runs from 3 PM to 7 PM at North City, with live music, great food, and fun for the whole family. We hope to see you there!

#SanMarcosEvents #GivingBack #CommunityGathering #JoinUs #SupportLocal #SanMarcosCommunity



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21 Comments 10 Shares

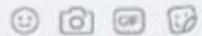
👍 Like

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Write a comment...



E. Recognition of Local Partners

- Post Type: Photo or collage of partner(s)
- Caption:

- “Thank you [Partner Name] – we’re excited to keep working alongside you! These [programs, events, or initiatives] wouldn’t be possible without your contributions. Here’s to many more years of partnership for a better future!”
- Hashtags:
 - #CommunityPartnerships #StrongerTogether #SanMarcosCollaborations #SupportLocal, #CommunitySupport #Partnerships #TogetherWeThrive

F. Behind-the-Scenes Content

- Post Type: Candid team shots or short videos
- Caption:
 - “Here’s a sneak peek at what we’ve been up to behind the scenes to help new projects become a reality. We care deeply about San Marcos and can’t wait to show you all that’s in the works.”
- Hashtags:
 - #BehindTheScenes #Teamwork #CommunityFoundation #MakingItHappen, #Teamwork, #CommunityFoundation, #InsideTheFoundation
- Mock-up:



San Marcos Community Foundation

Yesterday at 4:45am · 🌐

👁️ Here's a sneak peek at what we've been up to behind the scenes to help some new projects become a reality. We care deeply about San Marcos, and we can't wait to show you all we have in the works! ❤️

👏 Last night, we swore in our two new board members — welcome to Erika Skaar and Janice Miller! Thank you both for stepping up to serve. We're also grateful for our continuing members: Gary Greving, Jenn Ho, Mike Hardesty, and Bob Crain.



✅ We got off to a great start last night, and with the help of our CSUSM Senior Experience team, we're excited to build out a strong marketing outreach plan together. 🙌

🔍 Want to know more about us? Visit san-marcos.net and click on Your Government. Or follow us here on Facebook or LinkedIn to stay connected! 📱 📺

🎉 Stay tuned — lots happening!



👍❤️ 500

21 Comments 10 Shares

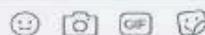
👍 Like

➦ Share

View more 16 Comments



Write a comment...



G. Posting Frequency

- Instagram/Facebook:
 - 3–5 posts per month
- LinkedIn:
 - 3–5 posts per month

H. Engagement Strategy

- Respond to comments and messages within 24–48 hours
- Include clear calls-to-action (e.g., share, attend, donate, volunteer)
- Tag relevant people/organizations to boost reach

I. Hashtag Strategy

- Core Hashtags:
 - #SanMarcos #CommunityFoundation #GivingBack
- Campaign- or Theme-Specific Hashtags:
 - #SanMarcosGrantImpact #EmpowerSanMarcos #SanMarcosTogether #GrantsInAction #SupportLocal

By improving its social media approach, the San Marcos Community Foundation may greatly increase its audience and strengthen its ties to the community. Although the organization has a strong Facebook presence at the moment, expanding its reach to Instagram and LinkedIn would increase its visibility. To engage current followers and draw in new ones, posting three to five times a month with a variety of content, such as grant announcements, community impact stories, behind-the-scenes updates, and event coverage. While interacting with followers through calls to action and comments will strengthen community involvement, using hashtags will boost discoverability. Posting consistent, high-quality images will also make their online presence more recognizable and professional. Through content diversification and a well-defined posting and engagement plan, the foundation can strengthen ties with local supporters, raise awareness, and eventually strengthen its impact in San Marcos.

Social Media Ads:

SMCF has a great opportunity to expand its digital outreach and strengthen its impact in the community. Currently, the foundation's social media presence is limited to general posts on Facebook, with no ads, an inactive LinkedIn account, and does not currently have an Instagram account. In today's digital world, this leaves significant opportunity to reach new audiences, especially younger demographics and professionals by generating targeted social media advertising. Showcasing ads that represent the community brand is essential. Ads will increase visibility, communicate the mission, and present the foundation's impact in San Marcos. Ads will drive higher engagement and conversions compared to organic posts alone which makes them a crucial next step for SMCF's growth.

A well-structured ad should be complemented by a "Zero Cost Strategy," which uses organic content and community engagement. Organic strategies like regular posts, user-generated content, and cross-promotion with partners are important for building authentic relationships and

sustaining engagement. Though organic ads are effective, paid ads offer a much higher level of reach and targeting that organic efforts do not. Investing in ads is more effective for quickly raising awareness, attracting new donors, and driving participation in events or volunteer opportunities. Maintaining a consistent stream of paid content ensures that the channels remain active and relatable which will provide long-term supporter engagement.

For maximum impact, it's important to allocate a realistic ad budget and set clear durations for each campaign. Based on industry benchmarks and the plan, we recommend a 30-day campaign with a total budget of \$1,000: \$300 for Instagram, \$350 for LinkedIn, and \$350 for Facebook. This investment is designed to reach a wide audience. Instagram ads can reach up to 5.1 million users, LinkedIn up to 430,000, and Facebook up to 53,000, according to a maximum budget and targeting preference. The following figures highlight the value of even modest ad investments, especially compared to relying only on an organic approach. Setting defined durations for each campaign allows the foundation to measure results, optimize strategies, and ensure that our efforts align with key events or fundraising drives.

The quality of our ad content is critical to success. Every post, story, or ad should feature high-quality images that visually represent SMCF's projects, events, or community partners. Clear professional photos and engaging videos are proven to capture attention and drive higher engagement rates. It's also essential to display the Foundation Name in every ad, reinforcing our brand identity and making it easy for new audiences to recognize and remember us. Short impactful captions in Instagram ads, and lengthier text such as a short impactful paragraph in Facebook and LinkedIn ads are best. This strategy helps communicate our message quickly and clearly, which is especially important given the paced nature of these specific social media feeds.

Finally, every ad should include strong calls-to-action (CTA) and relevant hashtags. Calls-to-actions such as "Donate Now," "Join Us," or "Learn More" guide users toward brand awareness or meaningful engagement. It is likely it will attract people to acknowledge the foundation, make a donation, sign up for an event, or share the content. Hashtags like #SanMarcosGives and #CommunityImpact not only increases the reach of the posts but also helps promote a sense of community and shared purpose. SMCF can significantly enhance its online presence, attract new supporters, and further its mission to serve the San Marcos community by combining these elements consisting of targeted ad investment, high-quality visuals, strategic branding, concise captions or messages, and actionable CTA's.

Templates and Mockups for Social Media Ads:

The templates and mockups in this marketing plan are designed to help SMCF boost its digital presence with platform-specific tools. For Instagram, we suggest launching a new account using the Foundation's name to connect with audiences, especially those who are younger. The strategy includes sharing high-quality photos, reels, and stories with strong visuals and sound to highlight SMCF's mission and impact. Short captions, trending hashtags, and clear calls to action will help drive engagement and grow followers.

On LinkedIn, the template helps refresh SMCF's current account with consistent, professional posts that align with Facebook content while showcasing the Foundation's expertise and impact. We suggest using short, engaging paragraphs, trending hashtags, and clear CTA's to invite partnerships, attract skilled volunteers, and encourage donations by connecting with professional networks or potential sponsors. For Facebook, the template builds on the same

format at LinkedIn. SMCF's existing presence will grow by engaging a broader age range and inspiring support through more direct mission-focused posts and CTAs. Each platform-specific template includes high-quality images of community events or projects, along with sample captions, trending hashtags (#SanMarcosGives, #CommunityImpact), and calls to action tailored to that audience. The plan also outlines a recommendation of a 30-day ad budget, \$300 for Instagram, \$350 for LinkedIn, and \$350 for Facebook. We also include the expected reach and no-cost strategies like user-generated content, cross-promotion, and ideal posting durations to boost impact without stretching resources.

Critically, this report includes step-by-step instructions for creating and promoting ads on each platform, recognizing that Instagram, LinkedIn, and Facebook each require unique processes for setting campaign objectives, defining audiences, and launching ads. By following these templates and promotional procedures, SMCF will benefit from increased brand recognition, improved engagement metrics, greater donation and volunteer interest, and a more professional approach. This is important because it creates a cohesive digital identity that taps into the unique strengths and audiences of each social media platform.

Social Media Ads Guide:

1. Platform Analysis and Strategic Goals

A. Instagram

- Create new account to reach younger demographics
- Include Foundation Name in Username
- Focus on visual storytelling of community impact or the foundations mission
- Utilize Post, Reels, and Stories to showcase general updates, such as grant opportunities, testimonials, and community partnerships.

B. LinkedIn

- Revitalize existing account
- Start consistently posting
- Consider posting same content as Facebook
- Target professional networks and potential donors
- Share thought leadership content and impact reports

C. Facebook

- Leverage existing active presence
- Expand reach to diverse age groups
- Share content that highlights the foundation's mission statement and encourages involvement through donations or volunteering

2. Awareness Ad Campaigns and Content Strategy Options (Platform Default Suggestions)

A. Instagram

- Ads showcasing community brand
- Zero Cost Strategy
- Ad Budget & Duration:

- Minimum: \$1 over 1 day, estimated reach 64-170 users
- Maximum: \$30,000 over 30 days estimated reach 1,900,000-5,100,000 users
- Ad Budget & Duration Display on the Platform:
 - Minimum:

Ad Budget	\$1 over 1 day
Estimated reach	64 - 170

- Maximum:

Ad Budget	\$30000 over 30 days
Estimated reach	1,900,000 - 5,100,000

B. LinkedIn

- Ads showcasing community brand
- Zero Cost Strategy
- Ad Budget & Duration:
 - Minimum: \$83-225 over 1 day, estimated reach 12,000-51,000 users
 - Maximum: \$440-1,500 over 30 days estimated reach 100,000-430,000
- Ad Budget & Duration Display on the Platform:
 - Minimum:

1-day spend
\$83.00 - \$225.00

1-day impressions
12,000 - 51,000

- Maximum:

30-day spend
\$440.00 - \$1,500.00

30-day impressions
100,000 - 430,000

C. Facebook

- Ads showcasing community brand
- Zero Cost Strategy
- Ad Budget & Duration:
 - Minimum: \$5 over 1 day, estimated reach 14,000-41,000 users
 - Maximum: \$350 over 30 days (Lifetime budget) estimated reach 18,000-53,000
- Ad Budget & Duration Display on the Platform:
 - Minimum:

Budget

Daily budget ▼ \$5.00 USD

You'll spend an average of \$5.00 per day. Your maximum daily spend is \$8.75 and your maximum weekly spend is \$35.00.
[About daily budget](#)

Estimated daily results



- Maximum:

Budget

Lifetime budget ▼ \$350.00 USD

You'll spend no more than \$350.00 during the lifetime of your ad set.
[About lifetime budget](#)

Estimated daily results



3. Ad Impact and Benefits

A. Instagram

- Increase brand awareness among younger demographics
- Drive engagement through visually appealing content
- Showcase foundations mission through Posts, Stories, and Reels

B. LinkedIn

- Establish credibility in professional networks through leadership content
- Attract corporate sponsorships and skilled volunteers
- Position the foundation as a thought leader in community development
- Facilitate direct contributions or donations through call-to-action buttons

C. Facebook

- Maintain and grow existing community connections
- Emphasize the foundation's overall mission
- Promote community and volunteer participation
- Facilitate direct contributions or donations through call-to-action buttons

4. Expected Outcomes

A. Paid Content Goals (30-Day Campaign)

- Instagram: Gain followers; increase event attendance; boost youth volunteer applications.

- LinkedIn: Achieve a rise in profile views; secure new partnerships; grow skilled volunteer applications.
- Facebook: Enhance post engagement; drive an increase in online donations; achieve a boost in event RSVPs.

B. No-Cost Content Goals (30-Day Organic Efforts)

- Instagram: Add organic followers; improve engagement on organic posts.
- LinkedIn: Grow organic profile views; gain new connections.
- Facebook: Increase engagement on organic posts; expand Facebook Group membership.

5. Budgeted Summary Recommendation (Set by the Foundation)

- Total budget: \$1,000 based on 30 day duration (Lifetime budget)
- Instagram: \$300 (19,000–50,000 impressions)
- LinkedIn: \$350 (32,000–87,000 impressions)
- Facebook: \$350 (18,000–53,000 impressions)

6. No Cost Summary (Human Generated/Engagement)

- Total budget: \$0
- Content Creation: Utilize existing staff and volunteers to create engaging content
- Cross-Promotion: Partner with local businesses and organizations to share content on their platforms
- User-Generated Content: Encourage followers to share their experiences with the foundation
- Optimize Posting Times: Use analytics to post at times when engagement is highest; Early mornings and mid-day
- Engage with Followers: Respond to comments and messages promptly to build community

7. Content Templates

A. Instagram

- Image: High-quality photo of community project or event
- Sound: Choose sound with professional tone
- Caption: "Making a difference in San Marcos! [Foundation description] #SanMarcosGives #CommunityImpact"
- Call-to-action: "Tap link in bio to learn how you can get involved!"
- Share

(Same content creation applies to all three forms of content including posts, reels, and stories.)

B. LinkedIn Template

- Image: High-quality photo of community project or event
- Title: "How [Foundation Name] is making a difference in San Marcos!"
- Short paragraph 3-5 sentences:
 - Brief overview of the foundation's mission
 - Impact analysis with professional tone
 - Call for partnerships, skilled volunteers, or donations

- Call-to-action: "Tap link to get involved! [Insert link]"
- Hashtags: "#SanMarcosGives #CommunityImpact"
- Post

C. Facebook Template

- Image: High-quality photo of community project or event
- Title: "How [Foundation Name] is making a difference in San Marcos!"
- Short paragraph 3-5 sentences:
 - Brief overview of the foundation's mission
 - Impact analysis with professional tone
 - Call for partnerships, skilled volunteers, or donations
- Call-to-action: "Tap link to get involved! [Insert link]"
- Hashtags: "#SanMarcosGives #CommunityImpact"

8. Final Mock-Up Using Templates

A. Instagram



SanMarcosCommunityFoundation · Follow



100 likes

SanMarcosCommunityFoundation Making a difference in San Marcos! The San Marcos Community Foundation enriches the quality of life for the community by providing financial assistance to nonprofit organizations serving San Marcos residents. Since 1988, we've supported arts, education, health, wildlife, and more! #SanMarcosGives #CommunityImpact #Nonprofit #Philanthropy #GiveBack #Volunteer #Donate

Tap link in bio to learn how you can get involved!

View all 5 comment



Add a comment...

1 days ago

Source: <https://zeoob.com/>

B. LinkedIn



San Marcos Community Foundation

1000 followers



How San Marcos Community Foundation is making a difference in San Marcos!

The San Marcos Community Foundation has been enriching the quality of life for residents since 1988. As a nonprofit public benefit corporation, we provide grants to diverse organizations supporting arts, education, health, civic life, and more. With an endowment fund established by a \$1 million contribution, we continue to strengthen our community and empower nonprofits. Join us in making an impact —partner with us, volunteer your skills, or donate today! #SanMarcosGives #CommunityImpact #NonprofitOrganization #SocialGood #Changemakers #Volunteer #Donate

Tap link to get involved!

<https://www.san-marcos.net/your-government/boards-commissions/community-foundation>



25

8 comments



Source: <https://mediamodifier.com/ads/linkedin>

C. Facebook



San Marcos Community Foundation

Yesterday at 1:00am · 🌐

How San Marcos Community Foundation is making a difference in San Marcos!

The San Marcos Community Foundation has been enriching the quality of life for residents since 1988. As a nonprofit public benefit corporation, we provide grants to diverse organizations supporting arts, education, health, civic life, and more. With an endowment fund established by a \$1 million contribution, we continue to strengthen our community and empower nonprofits. Join us in making an impact—partner with us, volunteer your skills, or donate today! #SanMarcosGives #CommunityImpact #GivingBackToTheCommunity #CommunityService #SupportNonprofits #Volunteer #Donate

Tap link to get involved!

<https://www.san-marcos.net/your-government/boards-commissions/community-foundation>



👍❤️😄 100

20 Comments 10 Shares

👍 Like

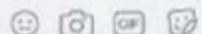
💬 Comment

➦ Share

View more 10 Comments



Write a comment...



Source: <https://zeoob.com/>

9. How to Promote Ads

Instagram

1. Log into Instagram: Use your credentials to log into your Instagram account. Ensure it is set up as a business account.
2. Post Content: Create or select an existing post that you want to promote.
3. Select Boost Post: Navigate to the post you want to promote and click the "Boost Post" button.
4. Set Objective: Choose your campaign objective, such as increasing profile visits, website traffic, or engagement.
5. Define Audience: Select your target audience using demographics like age, location, and interests.
6. Set Budget and Duration: Choose a daily or lifetime budget and specify the length of your campaign.
7. Preview and Publish: Review the ad preview to ensure it looks as intended. Once satisfied, click "Publish." Your ad will go through an approval process before going public.

LinkedIn

1. Log into LinkedIn Business Account: Go to [LinkedIn Campaign Manager](https://www.linkedin.com/campaignmanager) (<https://www.linkedin.com/campaignmanager>) and sign in using the credentials for your LinkedIn business account to log in.
2. Select Post to Boost: Navigate to the post you want to promote and select the option to boost it.
3. Set Objective: Define your campaign goal (e.g., lead generation, website visits, or brand awareness).
4. Target Audience: Specify audience details such as job titles, industries, locations, or organization size.
5. Set Budget and Duration: Choose a daily or lifetime budget and specify the length of your campaign.
6. Launch Campaign: Review all settings and click "Boost" to promote your post.

Facebook

1. Create a Facebook Business Account: Visit [Facebook Business Manager](https://business.facebook.com/) (<https://business.facebook.com/>) and use your Facebook Business account credentials to log in.
2. Go to Your Facebook Page: Access the page where your post resides.
3. Find a Post to Boost: Scroll through recent posts on your page and click "Boost Post" at the bottom of the desired post.
4. Set Objective: Choose a goal for boosting (e.g., website traffic, engagement).
5. Target Audience: Define audience parameters like age, gender, location, interests, or behaviors.
6. Set Budget and Duration: Choose a daily or lifetime budget and specify the length of your campaign.

7. Launch Boosted Post: Click “Boost Post Now”. Your boosted post will undergo approval before being displayed.

In order to reach a wider audience, engage new audiences, and improve its relationship with the San Marcos community, the Foundation needs to update their social media strategy. The Foundation can boost awareness, draw in younger and professional audiences, and encourage behaviors like donations, volunteer sign-ups, and event participation by combining consistent, genuine organic content with targeted paid advertising. Using customized templates and high-quality images to emphasize impact and encourage more interaction, this strategy creates a consistent digital identity across Facebook, Instagram, and LinkedIn. The Foundation will be better equipped to expand its reach and carry out its goal in the current digital environment with a targeted budget and smart execution.

Newsletter

This recommendation plan outlines a comprehensive strategy for implementing an email newsletter program using Mailchimp for the San Marcos Community Foundation. As noted in the current marketing analysis, the Foundation does not utilize newsletters or other types of direct outreach due to lack of a sufficient contact list. Implementing a newsletter program will complement the foundation's social media efforts and provide another channel to engage donors, highlight community impact, and build stronger relationships with stakeholders.

1. Create and Configure Mailchimp Account

- Register for a Mailchimp account using the foundation's official email address
- Select the nonprofit pricing plan (Mailchimp offers discounts for qualifying nonprofits)
- Complete account verification and set up security protocols
- Configure sender details with Foundations official name and contact information
- Add foundation branding elements (logo, colors) to the account profile

2. Develop Initial Contact List Strategy

- Import existing contacts from board member networks and previous donor records
- Create signup forms for the Foundation’s social media platforms
- Design a QR code for the tri-fold board that leads directly to newsletter signup
- Implement list-building tactics at community events and grant ceremonies
- Set up proper contact segmentation categories (donors, grant recipients, community partners, general interest)

3. Design Newsletter Templates

- Create a few branded newsletter templates that align with the Foundations visual identity
- Develop specific layouts for different newsletter purposes:
 - Monthly/quarterly foundation updates
 - Grant announcement spotlights
 - Community impact stories

- Fundraising campaigns
- Ensure mobile responsiveness and accessibility standards
- Include consistent header and footer elements with social media links and contact information

4. Develop Content Calendar and Strategy

- Establish regular newsletter frequency (beginning with quarterly, scaling to monthly to build consistency)
- Create an editorial calendar aligned with grant cycles and foundation events
- Plan content categories including:
 - Grant recipient spotlights and impact stories
 - Board member profiles (similar to social media "Introducing Foundation Members" content)
 - Upcoming funding opportunities
 - Foundation news and milestones
 - Community event announcements
 - Donor recognition features

5. Implement List Growth Tactics

- Add newsletter signup prompts to all social media profiles
- Create dedicated posts on Facebook, Instagram, and LinkedIn promoting newsletter signup
- Develop a "Subscribe to Stay Connected" campaign using hashtags for example (#SanMarcosTogether and #CommunityFoundation)
- Partner with grant recipients to share newsletter signup with their constituents
- Include newsletter signup option on all donation forms
- Collect email addresses at community events using digital or physical signup forms

6. Create Automated Workflows

- Set up a welcome email series for new subscribers
- Develop donor specific thank you automations with impact highlights
- Create anniversary emails acknowledging subscriber milestones
- Implement re-engagement campaigns for inactive subscribers
- Develop automated grant application reminders based on funding cycles

7. Launch and Test Initial Campaigns

- Conduct testing on subject lines and sending times
- Send a preview newsletter to board members for feedback
- Launch first official newsletter with compelling content and clear calls to action
- Monitor initial performance metrics (open rates, click rates, unsubscribe rates)
- Gather subscriber feedback through a simple survey

8. Integrate With Social Media Strategy

- Include newsletter content highlights in social media posts
- Add "View our Latest Newsletter" posts with enticing previews to drive signups
- Incorporate social sharing buttons within newsletter content
- Repurpose successful social media content like "Community Impact Stories" for newsletter features
- Cross-promote platforms by highlighting social media content in newsletters and newsletter content on social platforms

9. Optimize and Scale

- Review performance metrics monthly to identify trends and opportunities
- Segment subscribers based on engagement levels and interests
- Develop more personalized content for different audience segments
- Scale frequency based on engagement metrics and foundation capacity
- Introduce additional automation sequences as the subscriber base grows

Implementation Timeline and Resources

For successful implementation, the Foundation should allocate approximately 5-8 hours per month for newsletter management, with additional time during the initial setup phase. Using a portion of the \$10,000 Community Enhancement Grant, the foundation can invest in:

- Mailchimp subscription (\$120-240/year with nonprofit discount)
- Optional template customization (\$200-500 one-time expense)
- Content creation tools and stock photos (\$10-30/month)
- Possible part-time volunteer or intern dedicated to newsletter coordination

This newsletter strategy will complement the Foundation's recommended social media approach, creating a cohesive digital marketing presence that builds awareness, engages donors, and strengthens community connections through consistent communications.

Google Ads/Advertising Strategy

An organization's approach for reaching the public with its message is known as its advertising strategy. Effective advertising for organizations focuses more on establishing credibility, conveying an engaging story, and encouraging people to support a cause than it does on making a sale. Ads that are strategically placed can:

- Boost awareness of your brand
- Increase website traffic for a nonprofit
- Draw in donors and volunteers
- Encourage campaigns and events

Advertising is essential for the San Marcos Community Foundation, a local organization that funds a variety of community initiatives, to reach those who might not be aware of it or unsure of how to become involved. Because of financial limits, it's vital to focus on low-cost, high-impact methods—making internet sourcing the most realistic and scalable solution.

Online Sourcing

Nonprofits may use internet-based resources and platforms to increase their visibility and more efficiently reach audiences by using online sourcing. This is particularly helpful for regional foundations like SMCF for a number of reasons:

1. **Greater Reach:** SMCF may connect with individuals outside of its local geographic region using digital platforms, such as possible grant partners or contributors who are interested in San Marcos community development.
2. **Cost-effective:** A lot of sites provide NGOs with free or heavily reduced services, which lessens their financial burden while boosting their visibility.
3. **Targeted Messaging:** Content and advertisements can be tailored to certain audiences according to their demographics, interests, or actions.
4. **Real-Time Feedback:** Campaign performance may be continuously monitored with online analytics, allowing for quick changes to increase efficacy.

Typical internet sourcing techniques consist of:

- Google Ads (with funding)
- Social networking sites (Facebook, LinkedIn, Instagram)
- Platforms for email marketing (Mailchimp, Constant Contact)
- Fundraising websites and nonprofit directories (GuideStar, Benevity, GoFundMe)

These technologies enable SMCF to more successfully compete for attention in a competitive digital marketplace and provide NGOs with access to marketing power that was previously only available to corporate organizations.

Google Ad Grants for Nonprofits

One of the most beneficial online tools for nonprofits is Google Ad Grants, which offers qualifying nonprofits \$10,000 per month in free advertising through Google Search Ads. These ads show up at the top of Google search results when users enter relevant keywords, making it one of the most efficient ways to boost visibility. **How It Works:** Google Ad Grants enables nonprofits to create text-based ads that show up when people search for specific terms on Google, such as "donate to San Marcos causes." For example, if someone searches for "donate to San Marcos causes," an SMCF ad could appear at the top of the results, taking them straight to the Foundation's donation page.

Eligibility Requirements:

- Must be registered 501(c)(3) nonprofit
- Must hold a functional, high quality website
- Must be approved through Google for Nonprofits
- Must Follow Google Ad Grant guidelines (e.g. high click-through rates, specific keyword targeting)

Application Process:

1. Create a Google Ads Account

Make an account on Google Ads.

You may use your Gmail login information to set up Google Ads. Basic information like your organization's name, website URL, and advertising objectives will be requested from you. The following are some options for your advertising objectives:

- Increase the number of calls

- Increase website leads or sales
- Increase the number of people who visit your physical site.
- Increase YouTube views and interaction.

2. Write your Ad

Your first Smart Campaign ad is simple to produce with Google's setup process. Google will use your organization's information to pre-populate certain text recommendations. Adjust these recommendations as necessary while keeping your intended audience in mind. At this point, you can create up to four headlines, each with a maximum of 30 characters. Make sure each title makes sense on its own because Google will display these headlines in any order it chooses.

Ad Example

Ad Headline

Support (San Marcos Community Foundation) - Make a Difference today!

Ad Description

Join us in our mission to [briefly describe the mission, e.g., "provide clean water to communities in need"]. Your donation can change lives. Learn more and get involved!

Ad Extensions

- Callout Extensions: "100% of donations go to the cause", "Trusted by thousands", "Get involved today"
- Sitelink Extensions:
- Donate Now: Direct link to the donation page
- Our Impact: Link to a page showcasing success stories and impact
- Volunteer Opportunities: Link to a page with volunteer information
- Contact Us: Link to a contact page for more information

3. Select Keywords Themes

Phrases known as keyword themes assist Google in determining the keywords you wish to target with your advertisement. Google will display your Smart ad for related keywords if you provide it with a few keyword themes rather than selecting specific phrases to target.

Google advises adding no more than ten keyword themes; if you add more, you run the danger of reaching an audience that is too wide. You may always make distinct campaigns for different topics if you have more keywords than you know how to use. This will allow you to better track your expenditure and targeting.

- General Terms
- Non-profit establishment
- Giving to charity
- Make a charitable donation.
- Opportunities for volunteers
- Encourage a cause

4. Choose your geographic parameters

You can indicate whether you would like your advertisements to be seen by a large audience or by people in particular places. Enter a city, state, nation, zip code, or address. Having a physical

place makes location targeting much more helpful. For instance, you may position your advertisements to show up in front of people who are within 25 miles of San Marcos or any other particular place.

5. Set your budget

Google will provide you a range of budget alternatives along with an estimate of the number of ad clicks that each budget may generate. You may also set your own budget, however keep in mind that your daily spending will vary. On certain days, you might spend more than your daily average, but on other days, you might spend less. Google won't go above your monthly limit, though.

6. Review and Pay

Verify your work one more time before launching the campaign. Even when advertisements are live, you may always make changes. Verify your payment details if everything appears to be in order. You have the option of paying manually or being billed on the first of each month.

7. Analyze and Strategize

Four metrics will be tracked by the Google Ads dashboard when your ads are complete: impressions, clicks, calls, and conversions. To go a little further, you may also utilize your search terms report.

Furthermore, Wix customers may utilize Wix Analytics to determine the number of new visits to their website that are a result of Google AdWords. Make sure your landing page is closely matched with the advertisements if you observe a significant disparity between the number of people who click on the ad and the number of people who engage with the website. Remove any distractions from your website and experiment with various calls to action or other unique elements. Pay careful attention to the advertisements' quality rating. Think strategically about both your pages and the ad design.

Example Use Cases for SMCF:

- Encourage fundraising efforts for emergencies or special occasions.
- Find volunteers for neighborhood activities.
- Make local NGOs more aware of funding options.
- Send readers to blog entries or success stories that establish credibility

Through the efficient use of Google Ad Grants, SMCF may raise its visibility in the community and draw in new supporters by dramatically increasing online traffic and interaction.

Additional Online Grants and Resources

Along with Google, a number of other tech platforms and firms generously assist NGOs by giving them tools, funds, and instructional materials.

TechSoup

TechSoup, a nonprofit organization, assists other organizations in obtaining given or heavily discounted software and hardware. SMCF has access to resources like these after registering with TechSoup:

- Canva Pro: For producing high-quality images for advertisements and social media
- Adobe Creative Cloud: A tool for sophisticated media creation
- Zoom Premium: For organizing community and donor events
- Nonprofits can use QuickBooks for financial management.

Meta for Nonprofits (Facebook & Instagram)

Meta periodically offers promotional ad credit schemes, but it doesn't give official advertising grants all year round. It also offers a variety of fundraising resources:

- Donation buttons
- Campaigns for fundraising
- Fundraisers using live video
- Analytics and insights to monitor involvement

SMCF may utilize Meta to execute low-cost awareness campaigns, convey community success stories through photographs and video, and engage younger audiences through Instagram Reels or Facebook Events.

Integration and Execution Plan

SMCF should implement a staged integration and execution approach in order to fully use the potential of these resources:

1. Digital Evaluation
 - Examine the present social media presence and website.
 - Determine areas for improvement and content gaps.
2. Enrollment in the Platform
 - Sign up for Google for Nonprofits and TechSoup.
 - Create more free or subsidized tools and submit an application for Google Ad Grants.
3. Development of Strategies
 - Establish campaign objectives, such as raising funds and encouraging people to sign up for events.
 - Determine important audiences and pertinent keywords.
 - Make a social media and advertising content calendar.
4. Production of Content
 - To create graphics, use Canva, Adobe, or Microsoft tools.

- Create engaging writing for emails, social media postings, and advertisements.
 - Develop landing pages to convert traffic into action
5. Launch and Tracking of the Campaign
 - Begin with one or two Google Ads campaigns.
 - Keep an eye on critical performance metrics, such as bounce rate, conversions, and CTR.
 - Adapt in light of new information and community input.
 6. Assessment and Scaling
 - Examine the quarterly outcomes.
 - Determine which messaging or platforms work best.
 - Increase your efforts by using other platforms like newsletters, YouTube, and Facebook ads.

The Foundation may reach a wider audience, connect new supporters, and increase its influence in the community at a lower cost by using online advertising. Despite having few resources, the Foundation is able to reach a wider audience with its goal, target certain audiences like potential volunteers or donors, and promote important projects like fundraising campaigns or neighborhood activities by using tactics like Google Ads and other digital tools. In addition to increasing awareness, a well-executed online strategy fosters engagement, creates enduring connections, and makes sure that more people are aware of how to support San Marcos.

Collaboration Strategies

I. Partner with large companies

To help SMCF gain visibility and receive more grants, we suggest collaborating with local businesses. We believe that communities cannot succeed without the involvement of local businesses.

We have selected several of the largest local companies whose mission align with us — to improve our community by focusing on youth development, education, health, and family services, and strengthening our community overall. These companies also have strong public reputations and long histories of supporting local initiatives.

1. ThermoFisher Scientific: ThermoFisher Scientific is a leading biotechnology company located in Carlsbad, CA. They have consistently demonstrated a strong commitment to social responsibility through annual donations. Over the years, they have supported between 2,000 to 3,000 nonprofit organizations. Locally, they have sponsored several organizations, such as the Boys & Girls Club, the Carlsbad Unified School District, and others.

Donation application site:

<https://corporate.thermofisher.com/us/en/index/corporate-social-responsibility/communities/our-giving.html#In-kind%20donations>

Our Giving

In-kind donations Matching gifts

Our Mission is to enable our customers to make the world healthier, cleaner, and safer. One way that we fulfill our Mission is by being a socially responsible community partner. Our giving strategy includes in-kind support, colleague donations, and university student scholarships.



2. ViaSat: is a communications company helping a rapidly changing world solve its most demanding connectivity needs. Its headquarters moved to Carlsbad in 1999, and it has since become one of the largest employers in Carlsbad, CA.

ViaSat actively supports nonprofit organizations, with a high rate of employee involvement. Each year, they contribute millions of dollars to more than 1,000 nonprofit organizations through various programs.

Donation application site:

<https://www.viasat.com/about/sustainability-impact/corporate-giving/request-form/>

The power of connection

Viasat's global commitment to giving back

Connecting communities is at the core of our mission. That's why we have a variety of programs that connect our employees with opportunities to make a real difference in the communities where they live, work, and play.

Employees in the community

1 in 6 Viasat employees volunteered or gave to charitable organizations

Global outreach

1,000+ organizations received support from Viasat employee programs

3. A leading golf equipment company based in Carlsbad since 1982, Callaway Golf is not only known for sponsoring prestigious golf events but also for its active contributions to the local community. The company supports a variety of charitable causes, focusing on community development, youth initiatives, and health services.

Donation application site

<https://topgolf.com/us/driving-for-good/donation-requests/>

Topgolf Callaway Brands is dedicated to more than just crafting exceptional products and creating memorable experiences – we are deeply committed to fostering a culture of giving back and contributing positively to the lives of the individuals and communities around us.

\$14M

in donations to date to 400+ organizations.

4. TaylorMade Golf: A privately owned company based in Carlsbad, TaylorMade Golf is another key business that has consistently contributed to local communities. The company actively supports various charitable causes and community initiatives, demonstrating its commitment to making a positive impact both locally and globally.

Donation application site:

https://www.taylormadegolf.com/shared-customer-service/customerService-charity.html?lang=en_US

CHARITABLE GIVING

ABOUT TAYLORMADE GOLF COMPANY

As a global company, we strive to become an integral part of the community by demonstrating our leadership in the area of corporate citizenship and contributions to the community. We believe that a healthy community is important to all of us. TaylorMade Golf Company continues to develop, build and sustain relationships within our local community and throughout the United States. Our involvement, commitment and representations stem from the Corporation's core values of PERFORMANCE, PASSION, INTEGRITY and DIVERSITY. As part of our core company value to "do the right thing", we are committed to creating positive change in the places we live and work through our philanthropic efforts, employee volunteerism, Military support and environmental initiatives.

5. Omni resort: A hotel company that is also actively involved in local community improvement. They donate between \$40,000 to \$50,000 annually to nonprofit organizations.

Donation application site

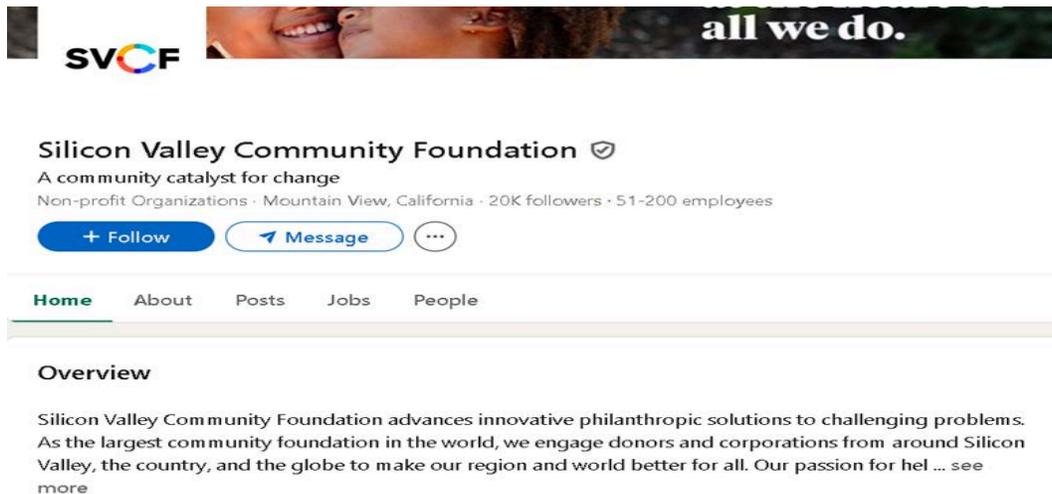
<https://www.omnihotels.com/hotels/san-diego-la-costa/property-details/donation-requests>

II. Approaching large charitable foundations is another strategy we plan to adopt to increase awareness and raise funding.

1. Silicon Valley Community Foundation (SVCF) is recognized as the largest charitable foundation in Silicon Valley. As a nonprofit organization, SVCF not only receives donations but also provides grants and donations to other charities to support and strengthen communities.

Donation application site

<https://www.svcf.org/nonprofits/grants>



2. National Philanthropic Trust is another nonprofit organization that provides philanthropic expertise to donors, foundations and financial institutions. Their rapid growing receiving donations allows them to collaborate other organizations to serve communities better

Donation applications site

<https://www.nptgivingpoint.org/resources>

Your partner in giving

National Philanthropic Trust ✓

A public charity dedicated to increasing philanthropy in society.

Non-profit Organizations · Jenkintown, PA · 22K followers · 201-500 employees

+ Follow Message ...

Home About Posts Jobs Life People

Overview

National Philanthropic Trust is a public charity dedicated to providing philanthropic expertise to donors, foundations and financial institutions, enabling them to realize their philanthropic aspirations. Founded in 1996, National Philanthropic Trust (NPT) is the largest national, independent public charity that m ... see more

III. Collaborate with influencers

Increasing visibility, reaching new audiences, boosting fundraising efforts.

1. Chris Cole@chriscobracole – A professional skateboarder and motivational speaker with over 1 million followers, known for his appearances in Latin American media and on Netflix.

chriscobracole ✓ Follow Message ...

2,982 posts 974K followers 798 following

Chris Cole

chriscobracole

Skater. Designer. Builder. Hobbyist. Family. Live rad, don't be lame.

youtu.be/KelT8JLY-X4 + 1

2. Casey Loves Fitness @caseylovesfitness – A fitness trainer and health advocate with 712k followers, sharing workout routines and wellness tips



caseylovesfitness

Follow

Message



909 posts

712K followers

915 following

Casey Martin

caseylovesfitness

Author: "The Glute Bible"

Certified: CPT + CNC + CGFI

THE POD @caseylovesaliens

• Fitness • Nutrition • Wellness... more

linktr.ee/caseylovesfitness + 2

III. Collaborating with local business

1. Print hundreds of restaurant brochures that include our organization's information on one side. Establish a long-term relationship with local restaurants by stating our purpose, explaining why we chose them based on shared values, and highlighting the benefits for their brand.
 - Promote our mission and educate diners about who we are, what we do, and who we serve
 - Include a clear mission statement
 - QR code that links directly to our donation page for easy contributions.
 - Budget \$1500.00 for 10,000 brochures to be distributed across the top 5 high-traffic restaurants.
2. Engage Local Retail Locations
 - Place large whiteboard-style printouts in front of high-traffic locations
 - Target stores: Costco, Home Depot, Target and shopping mall
3. Utilize Local Parks
 - Implementation: Set up large printed boards at park entrances that highlight our mission and encourage community engagement.
 - Benefit: Parks attract a wide range of visitors, providing a valuable opportunity to share our message in a natural, public setting.

Redesigned Trifold – Suggested Contents

Redesigned Trifold - to create a professional tri fold to display at events and increase awareness.

Content

- Mission statement
- Impact photos
- Website URL
- QR code
- Social media

To increase the Foundation's recognition, credibility, and funding capacity both inside and outside of the San Marcos community, solid collaborations are crucial. The Foundation may expand its networks, attract new donors, and spread its message by carefully partnering with respectable local companies, sizable philanthropic institutions, and well-known people. These collaborations not only help in obtaining monetary and in-kind contributions, but they also open doors for joint outreach, community involvement, and long-term effects. In order to maintain the Foundation's visibility in busy places and to reinforce its objective while making it simple for locals to connect, support, and become involved, complementary initiatives including restaurant brochures, retail displays, and park signage are used.

Conclusion

The San Marcos Community Foundation (SMCF) has a long-standing history of positively impacting the lives of San Marcos residents. While it has done great work for many years, the Foundation needs more effective ways to connect with the public and attract new donors to support its continued growth and sustainability. This project offers simple and practical strategies for using social media platforms like Facebook, Instagram, and LinkedIn to strengthen its online presence. By delivering clearer messages, posting consistently, and sharing diverse content, SMCF can reach a wider audience, showcase its contributions, and gain more support. Following these steps will help the Foundation become more visible, engage more effectively with the community, and build a stronger, more recognizable brand. Additionally, using clear calls to action, interacting directly with followers, and applying visually consistent templates will allow SMCF to communicate more professionally and effectively. With the support of the recent Community Enhancement Grant and the recommendations outlined in this report, the San Marcos Community Foundation is well-positioned to enhance its public image, build a bigger donor group and continue its legacy of service for our community.

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