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

SAN MARCOS COMMUNITY FOUNDATION
GRANT FUNDING SUBCOMMITTEE MEETING AGENDA

Wednesday, July 9, 2025 – 6:00 PM
San Marcos Room – 2nd Floor

Cell Phones: As a courtesy to others, please silence your cell phone or pager during the meeting and engage in conversations outside the meeting room.

Americans with Disabilities Act: If you need special assistance to participate in this meeting, please contact the Board Secretary at (760) 744-1050, ext. 3137. Notification 48 hours in advance will enable the City to make reasonable arrangements to ensure accessibility to this meeting. Assisted listening devices are available for the hearing impaired. Please see the Board Secretary if you wish to use this device.

Public Comment: If you wish to address the Board on any agenda item, please complete a "Request to Speak" form. Be sure to indicate which item number you wish to address. Comments are limited to FIVE minutes.

The Oral Communication segment of the agenda is for the purpose of allowing the public to address the Board on any matter NOT listed on the agenda. The Board is prohibited by state law from taking action on items NOT listed on the Agenda. However, they may refer the matter to staff for a future report and recommendation. If you wish to speak under "Oral Communications," please complete a "Request to Speak" form as noted above.

Meeting Schedule: Regular San Marcos Community Foundation Board meetings are generally held on the third Tuesday in the month of February, May, August and November. The Agenda's are posted on the City website at: www.san-marcos.net.

Agendas: Agenda packets are available for public inspection 72 hours prior to scheduled meetings at the Administration Department located on the second floor of City Hall, 1 Civic Center Drive, San Marcos, during normal business hours. Any agenda-related writings or documents provided to a majority of the San Marcos Community Foundation after distribution of the agenda packet are available for public inspection at the same time at the Administration Department.

CALL TO ORDER

ROLL CALL

NEW BUSINESS

1. **MINI GRANT APPLICATION PROPOSALS**

2. **REGULAR GRANT APPLICATION PROPOSALS**

ORAL COMMUNICATIONS –

Speakers are limited to five minutes.

ITEMS FOR THE GOOD OF THE ORDER

NEXT MEETING DATE –The next meeting of the SMCF GFC is scheduled for Wednesday, August 13, 2025.

MISCELLANEOUS

ADJOURNMENT

AFFIDAVIT OF POSTING

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

I, Phil Scollick, hereby certify that I caused the posting of this Agenda in the glass display case at the north entrance of City Hall and on the City website on Thursday, July 3, 2025, prior to 5:30 pm.

Phil Scollick, Recording Secretary

SUMMER Quarter Grant Requests 2025-26

Asset Balance on 7/1/2025:	**$**	**1,361,630**
Total Available for Distribution for FY 2025-26:	**$54,465 - $68,081**	
Total FY 2024-25 Distributions Year to Date:	$	-
Total Funds Available for Quarter if Awarding Grants at 4% of Assets:	**$**	**13,616**
Total Funds Available for Quarter if Awarding Grants at 5% of Assets:	**$**	**17,020**

Nonprofit	Program	# San Marcos Residents Served	Summary	Lead	Request	Recommend	Approved
Black Girls Mental Health Foundation	The BIRTH Network, a fiscally sponsored project of Social and Environmental Entrepreneurs (SEE)	9	BGMHF seeks $10,000 from the San Marcos Community Foundation to expand access to culturally responsive perinatal mental health care. This project will provide free therapy to three Black and Brown birthing individuals in San Marcos and fund Perinatal Mental Health (PMH) training for six local providers or birth workers. Each participant will receive 12 weeks of trauma-informed therapy from licensed clinicians with lived experience and specialized training.		$ 10,000		
Boys & Girls Club of San Marcos	Teen Life Readiness Program	40	Our Teen Life Readiness Program includes educational cooking and goal setting as our teens learn to make responsible, healthful decisions and build a foundation of life skills. They will be able to grow and develop these skills as they move forward to the next stage of their lives.		$ 2,000		
Cardinal Alliance Parent Organization	The Marching Health program	190	Cardinal Alliance during the Fall Semester of each school year. Every year, the Cardinal Alliance requires the students and staff to go through the Marching Health program to ensure that each student adheres to the safety of the band activity and keep their well being in check.		$ 1,500		
Casa de Amparo	Residential Services program	60	Our Residential Services Program provides weekly activities, including group outings, team-building experiences, and therapeutic recreational programming. These activities foster self-esteem, support healthy relationships, and encourage emotional regulation, which are key components in healing from trauma and developing essential life skills.		$ 5,000		
Coastal Roots Farm	Environmental STEM and Nutrition Education Program	300	The Farm has a wonderful, established partnership with the San Marcos Unified School District to provide STEM education at no cost to the schools. With the support of entities like the San Marcos Community Foundation, Coastal Roots Farms covers over $10,000 in field trip and transportation costs to give San Marcos students a one-of-a-kind experience on the Farm.		$ 10,000		
Division of Global Inter-Faith Charities Group Inc.	Hope and Healing Initiative	500	The requested funds will go toward operational costs such as shelter maintenance, food supplies, transportation, hygiene kits, and outreach initiatives. These programs are critical in offering safety, nourishment, and hope to vulnerable individuals and families in crisis. With this support, we will be able to extend our impact and ensure the continuity of services for those in urgent need within and around the San Marcos area.		$ 10,000		
Emilio Nares Foundation	Continuum of Care	9	Family Resource Center—a hub where families receive multilingual case management, emotional support, education, and access to essential resources while their child undergoes cancer or other life-threatening diseases treatment. This wraparound support continues through services such as free medical transportation, caregiver materials, referrals to mental health, and emergency financial assistance.		$ 10,000		
FreeHab Therapy	FreeHab Therapy	6	"Therapy Kits to Promote Independence with Exercise." The goal of the program is to: Provide people with neurological deficits with access to exercise equipment (such as Therabands, stretch straps, foam rollers, exercise ball), community resources (discounts, brochures) and other fitness based items (water bottles, exercise mats, drawstring bags). This will empower them to continue their plan of care, advance their home exercise programs, and eliminate the out-of-pocket cost of equipment needs.		$ 1,500		
Genesis Opera Theatre	Gianni Schicchi Production	600	Genesis Opera Theatre is seeking support to cover essential production costs. These include rental fees for our performance space at TERI Campus of Life and the cost of the Bornemann Theatre, as well as fair compensation for our singers, instrumentalists, and stage management team.		$ 5,400		
Homeless Outreach and Mitigation Effort	Jump Start Recovery	50	The sponsorship will cover 2 months of housing costs, clothing, hygiene products, and basic life skills training to help prepare for independent living and employment		$ 9,696		

Interfaith Shelter Network of San Diego	Rotational Shelter Program	5	The Rotational Shelter Program provides emergency winter shelter, empowering situationally homeless individuals to obtain stable housing and employment. By collaborating with congregations of all faith traditions, social service agencies, and governmental programs, the Rotational Shelter Program can provide one of the lowest costs per bed night in the county.		$ 5,000		
Outside the Lens	Juvenile Court and Community Schools Media Arts Integration	50	OTL's professional Media Educators engage these youth through project-based curriculum rigorously aligned with California State Visual and Performing Arts standards, National Core Art Standards, Common Core State Standards, and Career Technical Education frameworks. Through this comprehensive approach, JCCS students develop media literacy and creative, technical, and life skills directly applicable to diverse career pathways. The program deepens their understanding of core academic content through real-world applications.		$ 1,500		
Pawsitive Teams	Growing Pawsitive Teams, Step by Step	2,500	Our three dog programs can be considered in the following way in terms of service to San Diego: (1) One to one: one service dog is trained to and assists one individual. (2) One to many: one facility dog is trained to work specifically in a single workplace and with its professional owner/handler assists many individuals to accomplish their goals. (3) Many to many: many therapy dogs bring therapeutic support and comfort to individuals and groups in many		$ 10,000		
San Diego-Imperial Council Scouting America	Scouting for at Risk Youth	75	Our Scoutreach program will serve 75 youth ages 5-10 and their parents by providing them a program that takes place in their own community in partnership with the existing San Diego Sheriff's Rise Above program. Scoutreach reflects the diversity of San Marcos' urban and rural neighborhoods and uses that strength to enhance positive experiences by offering youth and their families the opportunity to participate together in a program that keeps their children off the streets.		$ 5,000		
San Marcos Lutheran Church	Art and Science Program	50	We are a half-day Christian Preschool serving and providing care for our families in San Marcos. This is the first year we are offering an afternoon half-day camp for the school age children in July. We would be providing not only care but curriculum to school-age children in San Marcos. Currently we have 25 families enrolled.		$ 1,500		
The Elizabeth Hospice	Grief Support Services	225	Fund a comprehensive range of grief services, including individual and group counseling, educational and therapeutic workshops, community events, outreach activities, and programs specially designed for veterans, children, and families		$ 5,000		
Victory Daycare Corp.	Hiring a Teacher for Early Childhood Education	6	Victory Daycare Corp plans to hire a qualified teacher for early childhood education. The teacher will conduct classes in mathematics, language, and creative thinking. We need $1,500 to cover the teacher's services for three months.		$ 1,500		
Write Out Loud	Providing Kamishibai, a unique form of storytelling, for children, adults and seniors.	900	Write Out Loud will: 1) present 20 Kamishibai performances at the San Marcos Library and in preschool and elementary classrooms in San Marcos, serving between 800-1,000 children. Kamishibai is an especially effective foundation for learning to read while capturing children's attention, helping them focus and comprehend vocabulary at a higher level than trying to read on their own. This interactive presentation ignites curiosity and inspires imagination while introducing a culturally distinctive art form.		$ 2,500		
					$ 97,096	**$ -**	**$ -**

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

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

www.jcfsandiego.org

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Miriam and Jerome Katzin Presidential Chair
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July 1, 2025

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

Dear Phil:

Enclosed please find the Summer 2025 grants package, containing 18 full applications for the San Marcos Community Foundation grant opportunity. The applicants include:

Black Girls Mental Health Foundation
Boys & Girls Club of San Marcos
Cardinal Alliance Parent Organization
Casa de Amparo
Coastal Roots Farm (with separate attachment)
Division of Global Inter-Faith Charities Group Inc.
Emilio Nares Foundation (with separate attachment)
FreeHab Therapy
Genesis Opera Theatre (with separate attachment)
Homeless Outreach and Mitigation Effort (with separate attachment)
Interfaith Shelter Network of San Diego
Outside the Lens
Pawsitive Teams (with separate attachment)
San Diego-Imperial Council Scouting America
San Marcos Lutheran Church
Victory Daycare Corp. (with separate attachment)
Write Out Loud

Sincerely,

Jessica Ludwig
Grants Officer

Enclosure

July 1, 2025
San Marcos Community Foundation
1 Civic Center Drive
San Marcos, CA 92069

Dear San Marcos Community Foundation Board,

On behalf of Black Girls Mental Health Foundation (BGMHF), I am pleased to submit our grant application for the **Regular Grant Program**. This proposal reflects our commitment to advancing maternal mental health equity for Black and Brown birthing individuals in San Marcos through the delivery of culturally responsive, trauma-informed perinatal care.

Our request for $10,000 will support therapy services for three birthing individuals and provide Perinatal Mental Health (PMH) training for six local providers or birth workers. This project is grounded in extensive community needs research and represents a strategic expansion of our proven BIRTH Network model, which has already served 127 families and delivered more than 660 hours of therapy.

As an organization led by Black women with lived experience and deep clinical expertise, BGMHF is uniquely positioned to deliver high-impact, culturally affirming services that address urgent community gaps. We are grateful for the opportunity to partner with the San Marcos Community Foundation in creating healthier outcomes for families.

Please contact us at grants@bgmhfoundation.org if additional information is needed. Thank you for your time and consideration.

Sincerely,

Dr. Jaih Craddock
Executive Director
Black Girls Mental Health Foundation

Title

Black Girls Mental Health Foundation - The BIRTH Network

07/01/2025

id. 50964125

by **Chyna Hill** in **San Marcos Community Foundation**
on behalf of **Black Girls Mental Health Foundation**
drhill@blackgirlsmhc.org

Original Submission

07/01/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Black Girls Mental Health Foundation - The BIRTH Network
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	The BIRTH Network, a fiscally sponsored project of Social and Environmental Entrepreneurs (SEE)
Project Start Date	8/1/2025
Project End Date	7/31/2025
Date by Which Funds Will Be Expended:	8/1/2025
Total Number of People Served by this Project	9
Total Number of People Served by this Project in San Marcos Only	9
Grant Amount Requested	10000
	Organization Details
Organization Name	Black Girls Mental Health Foundation

Organization Street Address	145 W Broadway
Organization City	Long Beach
Organization State	CA
Organization Zip Code	90802
Organization Website	https://www.bgmhfoundation.org/
Organization's EIN	99-4745780 200 Black Girls Mental Health Collective Foundation 59b0b8d0-efba-4cd9-9024-dc78a156022b 9307 Astor Irvine CA 92618 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-06-10T00:00:00 2025-06-30T00:00:00 501(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) 2025-06-10T00:00:00 2024 09
	Contact Information
Contact First Name	Chyna
Contact Last Name	Hill
Contact Title	Director of Partnerships and Community Engagement
Contact Phone	+19043779756
Contact Email	drhill@bgmhfoundation.org
	Project Details

Briefly describe your request for funds.	BGMHF seeks $10,000 from the San Marcos Community Foundation to expand access to culturally responsive perinatal mental health care. This project will provide free therapy to three Black and Brown birthing individuals in San Marcos and fund Perinatal Mental Health (PMH) training for six local providers or birth workers. Each participant will receive 12 weeks of trauma-informed therapy from licensed clinicians with lived experience and specialized training. Concurrently, six local providers will be equipped to deliver culturally affirming mental health support through PMH training. These dual strategies directly address two urgent gaps identified in our community research: 1) limited access to racially and culturally aligned providers and 2) a shortage of trained professionals who understand the unique mental health needs of Black and Brown mothers. BGMHF's model is rooted in lived experience and backed by data—127 families served and over 660 hours of therapy delivered. This project builds on that foundation to deepen care for San Marcos residents while growing a local workforce of culturally competent providers, ultimately improving maternal mental health outcomes for Black and Brown families.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Black and Brown birthing individuals in San Marcos face elevated risks for perinatal mood and anxiety disorders (PMADs) and have limited access to culturally responsive care. Data from the California Department of Public Health (2025) show that nearly one-third of birthing people in the state experienced symptoms of anxiety or depression during or after pregnancy, with rates higher among those facing financial hardship—conditions common in small-to-midsize communities like San Marcos. At the same time, over 84% of birthing-aged women nationwide live in areas with maternal mental health resource shortages (Policy Center for Maternal Mental Health, 2025). This initiative will directly serve **nine San Marcos residents**: three Black and Brown birthing individuals will receive 12 weeks of free, trauma-informed therapy, and six local providers will complete culturally responsive perinatal mental health training. Research confirms that culturally concordant care improves trust, engagement, and maternal health outcomes (Frontiers in Psychiatry, 2022). This project not only meets an immediate need but builds long-term capacity, equipping the San Marcos community with trained providers who reflect and understand those they serve. It's a scalable solution that bridges clinical gaps, reduces stigma, and improves outcomes for historically underserved families.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	Yes, we partner with 25+ groups, including doulas and therapists in San Marcos, to provide culturally affirming, wraparound maternal mental health care through our BIRTH Network and local coalitions.

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.	BGMHF exists to bridge critical gaps in maternal mental health care by providing Black and Brown birthing individuals with access to **culturally responsive, trauma-informed therapy**, perinatal education, and a trusted network of Black and Brown providers. Our work is grounded in community-driven solutions and designed to dismantle systemic barriers that put Black and Brown families at disproportionate risk for poor mental health & birth outcomes. We center lived experience, data, and culturally concordant care to advance perinatal equity and healing. ## Strategic Objectives **1. Expand Access to Culturally Affirming Therapy** We provide therapy vouchers for Black and Brown birthing individuals to receive care from clinicians who reflect their racial and cultural identities. Our model offers 12-week therapy increments, valued at $150 per session, ensuring accessibility without compromising provider compensation. **2. Train the Workforce** Through our **Clinical Birth Worker Internship Program**, we prepare future social workers to become dual-certified perinatal mental health clinicians and doulas, addressing the shortage of culturally competent providers. 3. **Build the BIRTH Network** We've cultivated a network of 25+ Black and Brown clinicians, doulas, lactation consultants, and nutritionists. This network strengthens the maternal health ecosystem and ensures holistic, wraparound care for our clients. 4. **Foster Partnerships** We work collaboratively with local and regional organizations, amplifying the voice of Black and Brown mothers to create systemic change.

Community Need & Responsive Approach

Our model is rooted in both national and local data. According to a 2022 study, **56% of Black women** experience perinatal mood and anxiety disorders (PMADs)—over double the rate in the general population (Wisner et al., 2013). The COVID-19 pandemic has worsened these outcomes; one in three California birthing people reported symptoms of depression or anxiety during or after pregnancy, with elevated rates among those facing financial hardship (CDPH, 2025).

In our **2025 Community Needs Assessment** of 366 Black women, we found that:

- **88%** preferred Black providers, but only **56%** had access
- **89%** experienced emotional distress during/after pregnancy
- **72%** needed postpartum mental health support
- **55%** cited cost as a barrier

These numbers represent more than just statistics—they reflect **mothers in pain**, suffering silently due to stigma, fear, and a lack of culturally affirming care. One mother shared, “I lied on my postpartum survey every doctor visit. I was scared they’d take my baby.” These lived experiences fuel our work. By offering free therapy and training trusted providers, we not only alleviate distress—we empower families to thrive.

Milestone Achievements

Between September 2024 and the present, BGMHF has:

- Served **127 families**
- Delivered over **660 hours** of culturally affirming therapy
- Trained **3 Clinical Birth Worker Interns**
- **Built a 25-member BIRTH Network** of Black and Brown clinicians, doulas, lactation consultants, and wellness practitioners
- **Invested $156,050** in our therapy voucher program, making free care available to **101 Black and Brown birthing individuals**
- **Trained over 40 providers and birth workers** through Perinatal Mental Health training and our Clinical Birth Worker Internship Program
- **Raised $674,925** in private and public funding over the course of 9 months to support maternal mental health care, workforce development, and organizational capacity.

40% of therapy hours were covered by vouchers, ensuring equitable access while maintaining therapist sustainability.

Leadership Rooted in Lived Experience

Our leadership team is composed of three Black mothers and seasoned clinicians who bring personal and professional expertise to this work:

- **Dr. Jaih Craddock (Executive Director)** (https://www.bgmhfoundation.org/dr-jaih) is a public health social worker and researcher with expertise in implementation science and

social network analysis. She has published 24 articles and secured over $5 million in funding throughout her career to advance health equity. Her experience on Google's Responsible AI team and her own postpartum challenges fuel her passion for maternal justice.
- **Dr. Chyna Hill (Director of Partnerships & Community Engagement) (**https://www.bgmhfoundation.org/dr-chyna) is a licensed clinical and social worker and trauma specialist who has secured $13 million in funding over the course of her professional career, focusing on community-based, trauma-informed solutions.
- **Breea Wainwright, LMFT (Clinical Director)** (https://www.bgmhfoundation.org/breea) is a licensed therapist and Infant-Family Mental Health Specialist with over a decade of experience delivering trauma-informed care to Black families. She oversees all clinical programming and ensures care's rooted in cultural humility and evidence-based practice.

Our full clinical team is 100% Black-women led, trained in Perinatal Child-Parent Psychotherapy, EMDR, and trauma-focused care. Together, we ensure that clients receive the skilled, affirming, and comprehensive mental health support they deserve.

Testimonials & Community Voice

Our community partners and clients have shared powerful reflections on the impact of BGMHF's work:

"Thank you for helping me find my courage and voice again." – Client Testimonial

"I didn't realize I was dealing with postpartum mental health issues until I was deep into it. Therapy saved me." – Client Testimonial

"I would recommend therapy to other moms because it helped me realize that I was struggling and that I was not alone." – BGMHF Survey Respondent

"The program made a difference because it allowed me to talk to someone and get tools to help manage my feelings and experiences." – Therapy Voucher Recipient

"BGMHF provides a safe space for Black women to receive culturally affirming therapy. It's more than just therapy—it's healing." – Community Partner

These testimonials affirm that BGMHF's programs are more than services—they are a lifeline. Our clients feel seen, heard, and empowered, and the feedback reinforces the trust and impact we've built in Black and Brown communities.

Alignment with San Marcos Community Goals

San Marcos and the surrounding region face high rates of maternal mental health concerns but limited provider resources. The 2025 Policy Center for Maternal Mental Health report confirms that **over 70% of U.S. counties**

lack adequate maternal mental health resources, including areas like San Marcos. Community interventions like therapy vouchers and workforce training—particularly when led by **trusted, culturally aligned providers**—are among the most effective strategies for improving maternal outcomes and advancing health equity.

By investing in BGMHF, the SMCF supports a **proven model** that:

- Removes financial and systemic barriers to care
- Strengthens the mental health workforce
- Improves mental health outcomes for mothers and infants
- Builds community trust, healing, and resilience

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

Letters_of_Support_1.pdf

Please upload the annual operating budget for your organization.

SEE_Organizational_Budget_FY_2025.pdf

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

SEE_2023_Audited_Financial_Statements_-_Final.pdf

Please attach the first two pages of your Federal 990.

2023_SEE_990-_Public_Disclosure_Copy.pdf

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

San_Marcos_Community_Foundation_Grant_-_Letter_from_ED.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	1267984.16
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	
SMCF Budget Worksheet 2.xlsx	

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Funding will cover therapy for 3 clients & PMH training for 6 providers. Partial funding will scale services while preserving quality for underserved San Marcos families.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Therapy Vouchers (3 clients × 12 sessions × $150)	$	5,400.00	
PMH Training (6 providers × $500)	$	3,000.00	
Indirect Cost	$	1,500.00	
Total budget for this PROJECT:	$	9,900.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Three Valleys Community Foundation	$ 299,000.00	c
Additional Funding Source 2	Contra Costa County	$ 76,000.00	c
Additional Funding Source 3	Benevity Corporate Donations	$ 65,425.00	c
Additional Funding Source 4	California Community Foundation	$ 50,000.00	c
Additional Funding Source 5	Patron Saints Foundation	$ 25,000.00	c
Additional Funding Source 6	Village Fund (AAIMM Initiative)	$ 22,000.00	c
Additional Funding Source 7	RWN Foundation	$ 20,000.00	c
Additional Funding Source 8	Reissa Foundation	$ 15,000.00	c
Additional Funding Source 9	Marisla Foundation	$ 10,000.00	c
Additional Funding Source 10	Soroptimist International of Oakland	$ 4,500.00	c

Social & Environmental Entrepreneurs
Organizational Budget 2025

INCOME	
Foundation Grants	56,263,750
Government Grants	25,385,044
Donations from Individuals	9,615,916
Donation from Business'	3,386,261
Membership Fees	769,254
Fee for Service	5,742,932
TOTAL INCOME	**101,163,157**
EXPENSES	
Advertising	290,251
Bank/Credit Card Processing Charges	186,871
Conferences and Meetings	1,657,858
Consultants/Professional Fees	16,985,525
Cyber Security	81,748
Employee Wages and Payroll Taxes	35,723,420
Equipment	330,382
Fundraising	2,078,601
Grants to Other Organizations	17,006,837
Insurance - Employee Benefits	2,622,857
Insurance - Organization	197,309
Internet and Email	65,081
Legal Fees	296,181
Licenses and Permits	93,858
Maintenance and Repairs	143,824
Materials - Program	903,688
Membership Fees	107,211
Office Supplies	1,140,717
Postage and Courier Services	73,165
Printing & Copying	188,842
Publications	145,942
Rent	822,809
Research and Documentation	994,263
Staff Development	358,839
Stipends	458,382
Telephone	180,223
Travel	4,309,655
Utilities	55,091
Other	1,107,555
TOTAL EXPENSE	**88,606,986**
DIFFERENCE	**12,556,171**

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 2179086

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2023

Open to Public Inspection

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

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

C Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
23564 CALABASAS ROAD 201

City or town, state or province, country, and ZIP or foreign postal code
CALABASAS, CA 91302

F Name and address of principal officer: ANDREW BEATH
SAME AS C ABOVE

D Employer identification number
95-4116679

E Telephone number
(818) 225-9150

G Gross receipts $ 87,496,685.

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

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

H(c) Group exemption number

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

J Website: WWW.SAVEOURPLANET.ORG

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

L Year of formation: 1994 **M** State of legal domicile: CA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: ENVIRONMENTAL AND SOCIAL JUSTICE PROJECTS.		
2	Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	767
6	Total number of volunteers (estimate if necessary)	6	99
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	61,280,427.	85,346,492.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	454,990.	2,150,193.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	61,735,417.	87,496,685.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	16,003,749.	9,350,757.
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)	25,757,664.	34,494,567.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 3,519,315.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17,638,909.	34,184,742.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	59,400,322.	78,030,066.
19	Revenue less expenses. Subtract line 18 from line 12	2,335,095.	9,466,619.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	75,980,301.	89,347,560.
21	Total liabilities (Part X, line 26)	3,000,945.	6,424,015.
22	Net assets or fund balances. Subtract line 21 from line 20	72,979,356.	82,923,545.

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 BEATH, CHAIRMAN Date 12/02/2024
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name JONI FUJIHARA | Preparer's signature | Date | Check if self-employed | PTIN P01370973

Firm's name QUIGLEY & MIRON | Firm's EIN 32-0530003

Firm's address 3550 WILSHIRE BLVD., #1660 LOS ANGELES, CA 90010 | Phone no. (213) 639-3550

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

LHA **For Paperwork Reduction Act Notice, see the separate instructions.** 332001 12-21-23 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:
THE MISSION OF SOCIAL AND ENVIRONMENTAL ENTREPRENEURS (SEE) IS TO EMPOWER, ENCOURAGE, AND CATALYZE PROJECTS SO THAT WE CAN COLLABORATE AND FACILITATE PROGRESSIVE CHANGE IN AREAS OF SOCIAL AND ENVIRONMENTAL JUSTICE.

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 $ 71,484,189. including grants of $ 9,350,757.) (Revenue $)
FISCAL-SPONSORED PROGRAM SERVICE ACCOMPLISHMENTS INCLUDED ENVIRONMENTAL AND SOCIAL PROJECTS IN LAND PRESERVATION, HEALTH AND HEALING, ENVIRONMENTAL EDUCATION, WOMEN'S AND CHILDREN'S RIGHTS, HUMANITARIAN AND SOCIAL JUSTICE, ENVIRONMENTAL POLICY AND NATURAL RESOURCES, CULTURAL AND INDIGENOUS RIGHTS, AND ANIMAL RIGHTS.

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 71,484,189.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	1148		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	767		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

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

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

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

THE ORGANIZATION - (818) 225-9150

23564 CALABASAS ROAD, 201, CALABASAS, CA 91302

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) JENNIFER HOFFMAN	40.00									
CHIEF EXCECUTIVE OFFICER				X				316,225.	0.	26,671.
(2) PIA INFANTE	40.00									
PROJECT DIRECTOR						X		275,000.	0.	710.
(3) AMY FRIEDLANDER	40.00									
PROJECT DIRECTOR						X		261,543.	0.	2,013.
(4) TREVIS BIRD	40.00									
CHIEF OPERATING OFFICER						X		216,452.	0.	21,571.
(5) MELISSA MENDOLERA	40.00									
CHIEF FINANCIAL OFFICER						X		205,094.	0.	19,877.
(6) SHAADY SALEHI	40.00									
PROJECT DIRECTOR						X		210,385.	0.	7,005.
(7) CECILY JACKSON-ZAPATA	1.00									
SECRETARY AND PROJECT MANAGER		X		X				112,000.	0.	0.
(8) ANDREW BEATH	1.00									
PRESIDENT		X		X				0.	0.	0.
(9) RICHARD WEGMAN	1.00									
TREASURER		X		X				0.	0.	0.
(10) MAX GAIL	1.00									
DIRECTOR		X						0.	0.	0.
(11) ANGELO LOGAN	1.00									
DIRECTOR		X						0.	0.	0.
(12) SARAH VAILL	1.00									
DIRECTOR		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								1,596,699.	0.	77,847.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,596,699.	0.	77,847.

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 65

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
STONEY ASSOCIATES LLC, 521 35TH STREET, WEST PALM BEACH, , FL 33407	EARLY CARE AND EDUCATION DEVELOPMEN	398,600.
SHARON EASTERLING, LLC 387 GRAHAM RD, CHESTER, VT 05143	COMMUNICATION AND EVENT PLANNING	234,557.
RDJ STRATEGIC ADVISORS, LLC, NO 195 7119 W SUNSET BLVD, LOS ANGELES, CA 90046	PROJECT MANAGEMENT, STRATEGIC PARTNERSHI	160,363.
ONSIDE PARTNERS LLC 6273 CHABOT ROAD, OAKLAND, CA 94618	RETREAT PLANNING AND FACILITATION	140,000.
WESLEY WARE 2008 DUMAINE STREET, NEW ORLEANS, LA 70116	PROJECT DEVELOPMENT AND GRANT MANAGEMENT	116,638.

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 5

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	1,562,513.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	83,783,979.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			85,346,492.			
Program Service Revenue		**Business Code**					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,150,193.			2,150,193.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		**Business Code**					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			87,496,685.	0.	0.	2,150,193.

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	9,330,757.	9,330,757.		
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	20,000.	20,000.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	454,896.		454,896.	
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	28,946,815.	26,336,736.	1,439,557.	1,170,522.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	275,632.	265,145.	176.	10,311.
9 Other employee benefits	2,502,538.	2,259,212.	141,443.	101,883.
10 Payroll taxes	2,314,686.	2,083,218.	138,881.	92,587.
11 Fees for services (nonemployees):				
a Management				
b Legal	152,908.	134,722.	18,186.	
c Accounting	12,327.		12,327.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	11,947.		11,947.	
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	235,192.	164,634.		70,558.
13 Office expenses	8,189,190.	7,563,371.	511,070.	114,749.
14 Information technology				
15 Royalties				
16 Occupancy	835,645.	759,232.	76,413.	
17 Travel	4,618,603.	3,926,389.	37,664.	654,550.
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	300,529.	202,111.	98,418.	
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 CONSULTING PROGRAM SRVC	17,234,858.	16,313,563.	55,597.	865,698.
b SUPPLIES	1,720,030.	1,617,916.	16,960.	85,154.
c EQUIP PURCH/RENT/MAINT	520,210.	507,183.	13,027.	
d COMMUNITY RELATIONS	353,303.			353,303.
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	78,030,066.	71,484,189.	3,026,562.	3,519,315.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	60,512,589.	1	65,671,413.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	9,942,134.	3	9,942,134.
	4	Accounts receivable, net		4	269,286.
	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	5,000.	7	8,500.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	474,581.	9	593,416.
	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	4,959,501.	11	12,776,315.
	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	86,496.	15	86,496.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	75,980,301.	16	89,347,560.
Liabilities	17	Accounts payable and accrued expenses	2,914,098.	17	3,080,682.
	18	Grants payable		18	
	19	Deferred revenue		19	3,256,486.
	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	86,847.	25	86,847.
	26	**Total liabilities.** Add lines 17 through 25	3,000,945.	26	6,424,015.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	5,512,834.	27	15,437,704.
	28	Net assets with donor restrictions	67,466,522.	28	67,485,841.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	72,979,356.	32	82,923,545.
	33	Total liabilities and net assets/fund balances	75,980,301.	33	89,347,560.

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	87,496,685.
2	Total expenses (must equal Part IX, column (A), line 25)	2	78,030,066.
3	Revenue less expenses. Subtract line 2 from line 1	3	9,466,619.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	72,979,356.
5	Net unrealized gains (losses) on investments	5	477,570.
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	82,923,545.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number 95-4116679

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

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

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

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

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

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

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

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

Section C. Computation of Public Support Percentage

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	21,215,185.	36,842,027.	73,186,668.	61,280,427.	85,346,492.	277,870,799.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	21,215,185.	36,842,027.	73,186,668.	61,280,427.	85,346,492.	277,870,799.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year	6,006,813.	3,315,546.	5,725,433.	11,832,556.		26,880,348.
c Add lines 7a and 7b	6,006,813.	3,315,546.	5,725,433.	11,832,556.		26,880,348.
8 **Public support.** (Subtract line 7c from line 6.)						250,990,451.

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	21,215,185.	36,842,027.	73,186,668.	61,280,427.	85,346,492.	277,870,799.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	43,970.	24,018.	29,559.	461,234.	2,150,193.	2,708,974.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	43,970.	24,018.	29,559.	461,234.	2,150,193.	2,708,974.
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.)	21,259,155.	36,866,045.	73,216,227.	61,741,661.	87,496,685.	280,579,773.

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	89.45 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	84.97 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	.97 %
18 Investment income percentage from **2022** Schedule A, Part III, line 17	18	.30 %

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

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

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

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

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

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

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6	Other distributions (*describe in* **Part VI**). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9	Distributable amount for 2023 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

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

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

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
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

Organization type (check one):

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

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

General Rule

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

Special Rules

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

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

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

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

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Employer identification number
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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		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 19,992.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 12,832.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 9,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8		$ 12,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9		$ 61,862.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11		$ 7,308.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12		$ 6,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14		$ 9,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
17		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
18		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
20		$ 50,025.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
21		$ 6,685.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
22		$ 8,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
23		$ 8,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
24		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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		$ 55,189.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
26		$ 41,903.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
27		$ 8,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
28		$ 8,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
29		$ 19,545.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
30		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
32		$ 35,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
33		$ 21,422.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
34		$ 60,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
35		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
36		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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
37		$ 17,850.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
38		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
39		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
40		$ 6,312.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
41		$ 8,447.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
42		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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
43		$ 7,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
44		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
45		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
46		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
47		$ 9,269.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
48		$ 21,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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
49		$ 39,513.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
50		$ 5,607.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
51		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
52		$ 32,350.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
53		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
54		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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
55		$ 130,144.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
56		$ 6,641.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
57		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
58		$ 6,600.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
59		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
60		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
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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
61		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
62		$ 5,457.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
63		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
64		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
65		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
66		$ 10,468.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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
67		$ 35,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
68		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
69		$ 98,780.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
70		$ 6,200.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
71		$ 22,797.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
72		$ 31,524.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Employer identification number
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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
73		$ 5,102.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
74		$ 13,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
75		$ 7,469.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
76		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
77		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
78		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Employer identification number
95-4116679

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
79		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
80		$ 200,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
81		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
82		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
83		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
84		$ 6,740.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

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
85		$ 6,634.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
86		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
87		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
88		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
89		$ 8,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
90		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

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
91		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
92		$ 5,181.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
93		$ 11,025.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
94		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
95		$ 5,014.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
96		$ 5,150.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

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
97		$ 12,005.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
98		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
99		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
100		$ 23,632.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
101		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
102		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

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
103		$ 13,300.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
104		$ 42,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
105		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
106		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
107		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
108		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
95-4116679

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
109		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
110		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
111		$ 10,204.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
112		$ 60,121.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
113		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
114		$ 13,800.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
95-4116679

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
115		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
116		$ 18,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
117		$ 9,653.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
118		$ 12,888.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
119		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
120		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
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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
121		$ 40,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
122		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
123		$ 5,400.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
124		$ 7,506.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
125		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
126		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

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
127		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
128		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
129		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
130		$ 200,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
131		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
132		$ 35,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
95-4116679

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
133		$ 37,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
134		$ 10,100.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
135		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
136		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
137		$ 30,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
138		$ 250,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
95-4116679

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
139		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
140		$ 5,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
141		$ 9,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
142		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
143		$ 10,447.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
144		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
95-4116679

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
145		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
146		$ 8,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
147		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
148		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
149		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
150		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
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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
151		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
152		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
153		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
154		$ 12,007.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
155		$ 5,200.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
156		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Employer identification number
95-4116679

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
157		$ 8,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
158		$ 9,115.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
159		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
160		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
161		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
162		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
95-4116679

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
163		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
164		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
165		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
166		$ 35,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
167		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
168		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

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
169		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
170		$ 300,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
171		$ 12,778.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
172		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
173		$ 8,716.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
174		$ 14,780.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

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
175		$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
176		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
177		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
178		$ 9,204.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
179		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
180		$ 7,705.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

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
181		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
182		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
183		$ 10,062.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
184		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
185		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
186		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

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
187		$ 5,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
188		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
189		$ 6,283.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
190		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
191		$ 27,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
192		$ 20,220.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
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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
193		$ 9,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
194		$ 17,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
195		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
196		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
197		$ 136,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
198		$ 19,429.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

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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
199		$ 39,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
200		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
201		$ 21,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
202		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
203		$ 75,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
204		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
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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
205		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
206		$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
207		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
208		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
209		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
210		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
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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
211		$ 9,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
212		$ 15,125.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
213		$ 63,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
214		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
215		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
216		$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
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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
217		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
218		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
219		$ 9,183.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
220		$ 5,181.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
221		$ 285,150.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
222		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
95-4116679

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
223		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
224		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
225		$ 11,018.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
226		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
227		$ 10,801.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
228		$ 24,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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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
229		$ 11,200.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
230		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
231		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
232		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
233		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
234		$ 63,336.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Employer identification number
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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
235		$ 27,989.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
236		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
237		$ 45,170.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
238		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
239		$ 8,853.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
240		$ 11,440.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
95-4116679

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
241		$ 9,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
242		$ 9,700.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
243		$ 9,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
244		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
245		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
246		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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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
247		$ 6,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
248		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
249		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
250		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
251		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
252		$ 43,043.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

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
253		$ 75,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
254		$ 93,369.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

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

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

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

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

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

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

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

Name of organization
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

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 SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number 95-4116679

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

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

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

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

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

Part II Conservation Easements.

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

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

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

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

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $ _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment

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

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

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(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) OPERATING LEASE RIGHT-OF-USE ASSET	86,847.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	86,847.

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

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

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

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

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

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

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

Part XIII Supplemental Information

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

PART X, LINE 2:

ACCOUNTING STANDARDS REQUIRE AN ORGANIZATION TO EVALUATE ITS TAX POSITIONS AND PROVIDE FOR A LIABILITY FOR ANY POSITIONS THAT WOULD NOT BE CONSIDERED 'MORE LIKELY THAN NOT' TO BE UPHELD UNDER A TAX AUTHORITY EXAMINATION. MANAGEMENT HAS EVALUATED ITS TAX POSITIONS AND HAS CONCLUDED THAT A PROVISION FOR A TAX LIABILITY IS NOT NECESSARY AT DECEMBER 31, 2023. GENERALLY, THE ORGANIZATION'S INFORMATION RETURNS REMAIN OPEN FOR EXAMINATION THREE (FEDERAL) OR FOUR (STATE OF CALIFORNIA) YEARS FROM THE DATE OF FILING.

Part XIII Supplemental Information *(continued)*

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

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
SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number
95-4116679

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

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

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in the region	**(d)** Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in the region	**(f)** Total expenditures for and investments in the region
3 a Subtotal	0	0			0.
b Total from continuation sheets to Part I	0	0			0.
c **Totals** (add lines 3a and 3b)	0	0			0.

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

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	FUNDS WILL BE USED TO SUPPORT JOINT NETWORK ACTIVITIES/EPN INTERNATIONAL	10,000.	WIRE TRANSFER	0.		FAIR MARKET VALUE
		SOUTH AMERICA - ARGENTINA, BOLIVIA, BRAZIL, CHILE, COLUMBIA,	FUNDS WILL BE USED TO SUPPORT JOINT NETWORK ACTIVITIES/EPN INTERNATIONAL	10,000.	WIRE TRANSFER	0.		FAIR MARKET VALUE

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter .....

3 Enter total number of other organizations or entities .....

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of noncash assistance	**(g)** Description of noncash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)

Part IV Foreign Forms

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)*	☐ Yes	☒ No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)*	☐ Yes	☒ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)*	☐ Yes	☒ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)*	☐ Yes	☒ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)*	☐ Yes	☒ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)*	☐ Yes	☒ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

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 SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number 95-4116679

Part I General Information on Grants and Assistance

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
NATIVE MOVEMENT PO BOX 83467 FAIRBANKS, AK 99708	45-2406993	501(C)(3)	257,600.	0.			COLLABORATION GRANT
HARAMBEE HOUSE, INC. 1115 HABERSHAM STREET SAVANNAH, GA 31401	83-2887862	501(C)(3)	165,000.	0.			COLLABORATION GRANT
CRYOUT TEEN ORGANIZATION 229 LEVON OWENS DR TERRY, MS 39170	46-0658562	501(C)(3)	144,943.	0.			COLLABORATION GRANT
INSTITUTE FOR WASHINGTON'S FUTURE 2720 VALENCIA ST BELLINGHAM, WA 98226	59-1224041	501(C)(3)	125,000.	0.			COLLABORATION GRANT
NEW JERSEY ENVIRONMENTAL JUSTICE ALLIANCE - 45 ACADEMY STREET STE 205 - NEWARK, NJ 07102	95-1644035	501(C)(3)	115,000.	0.			COLLABORATION GRANT
ALTERNATIVES FOR COMMUNITY AND ENVIRONMENT - 2201 WASHINGTON ST - BOSTON, MA 02119	04-3228509	501(C)(3)	100,000.	0.			COLLABORATION GRANT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AVENUES FOR YOUTH 1708 OAK PARK AVE NORTH MINNEAPOLIS, MN 55411	41-1765140	501(C)(3)	100,000.	0.			COLLABORATION GRANT
GRASSROOTS ENVIRONMENTAL EDUCATION, INC - 184 MAIN ST PORT - WASHINGTON, NY 11050	11-3556686	501(C)(3)	100,000.	0.			COLLABORATION GRANT
TOGETHER WE CAN 401 CLOVIS AVE STE 205 CLOVIS, CA 93612	61-2036250	501(C)(3)	100,000.	0.			COLLABORATION GRANT
4DASOIL 6024 RIDGE AVE PHILADELPHIA, PA 19128	87-2797318	501(C)(3)	100,000.	0.			COLLABORATION GRANT
PESTICIDE ACTION NETWORK 2029 UNIVERSITY AVE, SUITE 200 BERKELEY, CA 94704	94-2949686	501(C)(3)	85,000.	0.			COLLABORATION GRANT
CITIZENS FOR A SUSTAINABLE FUTURE, INC. - 1935 SABRA DR - TALLAHASSEE, FL 32303	45-5008784	501(C)(3)	85,000.	0.			COLLABORATION GRANT
CLINTON HILL COMMUNITY ACTION 404 HAWTHORNE AVENUE NEWARK, NJ 07112	84-2816101	501(C)(3)	85,000.	0.			COLLABORATION GRANT
TALLAHASSEE FOOD NETWORK, INC. (TFN) - PO BOX 365 - TALLAHASSEE,, FL 32302-0365	75-6002622	501(C)(3)	85,000.	0.			COLLABORATION GRANT
WEST LONG BEACH ASSOCIATION PO BOX 9422 LONG BEACH, CA 90810	93-1127818	501(C)(3)	85,000.	0.			COLLABORATION GRANT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
RETHINK ENERGY FLORIDA, INC. PO BOX 1341 TALLAHASSEE, FL 32302	92-0429452	501(C)(3)	80,000.	0.			COLLABORATION GRANT
AINA MOMONA 4348 WAIALAE AVE #254 HONOLULU, HI 96816	82-1366588	501(C)(3)	75,000.	0.			COLLABORATION GRANT
ALLIANCE FOR GLOBAL JUSTICE 225 E. 26TH STREET, SUITE 1 TUCSON, AZ 85713	52-2094677	501(C)(3)	75,000.	0.			COLLABORATION GRANT
APOYO LEGAL AL EMPRENDIMIENTO COMUNITARIO, INC - PO BOX 2000 - CAGUAS, PR 00918	66-0948433	501(C)(3)	75,000.	0.			COLLABORATION GRANT
CALIFORNIA ENVIRONMENTAL JUSTICE ALLIANCE - 1825 SAN PABLO AVE STE 200 - OAKLAND, CA 94612	85-0592960	501(C)(3)	75,000.	0.			COLLABORATION GRANT
CARRIZO/COMECRUDO TRIBE OF TEXAS 1250 ROEMERLANE UNIT C FLORESVILLE, TX 78114	75-2830923	501(C)(3)	75,000.	0.			COLLABORATION GRANT
CENTER FOR EARTH, ENERGY AND DEMOCRACY - 4513 34TH AVE SOUTH SUITE B - MINNEAPOLIS, MN 55406	45-2580349	501(C)(3)	75,000.	0.			COLLABORATION GRANT
CENTRO DEL OBRERO FRONTERIZO DBA LA MUJER OBRERA - 2000 TEXAS AVE - EL PASO, TX 79901	74-2219654	501(C)(3)	75,000.	0.			COLLABORATION GRANT
COMING CLEAN, INC. 28 VERNON ST, STE 434 BRATTLEBORO, VT 05301	04-3429794	501(C)(3)	75,000.	0.			COLLABORATION GRANT

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

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COMITE DE APOYO A LOS TRABAJADORES AGRICOLAS - PO BOX 510 - GLASSBORO, NJ 08028	22-2588350	501(C)(3)	75,000.	0.			COLLABORATION GRANT
COMMUNITY NETWORKING RESOURCES, INC. - 9327 BEAR LAKE WAY NW - ALBUQUERQUE, NM 87120	85-0437704	501(C)(3)	75,000.	0.			COLLABORATION GRANT
COORDINADORA PAZ PARA LA MUJER, INC. - PO BOX 193008 - SAN JUAN, PR 00919	66-0550935	501(C)(3)	75,000.	0.			COLLABORATION GRANT
DREAM OF WILD HEALTH 1308 E FRANKLIN AVE STE 203 MINNEAPOLIS, MN 55404	41-1632662	501(C)(3)	75,000.	0.			COLLABORATION GRANT
EAST MICHIGAN ENVIRONMENTAL ACTION COUNCIL - 4605 CASS AVE. - DETROIT, MI 48201	23-7241219	501(C)(3)	75,000.	0.			COLLABORATION GRANT
ELLA BAKER CENTER FOR HUMAN RIGHTS 1419 34TH AVE, STE 202 OAKLAND, CA 94601	94-3252009	501(C)(3)	75,000.	0.			COLLABORATION GRANT
INSIGHT GARDEN PROGRAM 2081 CENTER STREET BERKELEY, CA 94704	46-3998218	501(C)(3)	75,000.	0.			COLLABORATION GRANT
LA MARANA CORP 225 CALLE DEL PARQUE SAN JUAN, PR 00912	66-0838654	501(C)(3)	75,000.	0.			COLLABORATION GRANT
MIAMI WORKERS CENTER 745 NW 54TH STREET MIAMI, FL 33127	65-0942224	501(C)(3)	75,000.	0.			COLLABORATION GRANT

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MICHIGAN ENVIRONMENTAL JUSTICE COALITION - 2701 BAGLEY STREET - DETROIT, MI 48216	86-1272770	501(C)(3)	75,000.	0.			COLLABORATION GRANT
NEW MEXICO ENVIRONMENTAL LAW CENTER (NMELC) - 722 ISLETA BLVD SW - ALBUQUERQUE, NM 87105	85-0360664	501(C)(3)	75,000.	0.			COLLABORATION GRANT
SIERRA HEALTH FOUNDATION: CENTER FOR HEALTH PROGRAM MANAGEMENT - 1321 GARDEN HIGHWAY - SACRAMENTO, CA 95833	45-5282243	501(C)(3)	75,000.	0.			COLLABORATION GRANT
SOCIETY OF NATIVE NATIONS 10730 POTRANCO RD., SUITE 122-282 SAN ANTONIO, TX 78251	81-0984252	501(C)(3)	75,000.	0.			COLLABORATION GRANT
SOUTHWEST ORGANIZING PROJECT 211 10TH ST SW ALBUQEURQUE, NM 87102	85-0368743	501(C)(3)	75,000.	0.			COLLABORATION GRANT
START: EMPOWERMENT INC 10109 LAKE CREEK PKWY PO BOX #17073 AUSTIN, TX 78750	82-4948443	501(C)(3)	75,000.	0.			COLLABORATION GRANT
THE ACEQUIA INSTITUTE 319 MAIN ST. PO BOX 129 SAN LUIS, CO 81152	20-5747800	501(C)(3)	75,000.	0.			COLLABORATION GRANT
TIDES CENTER PO BOX 889385 LOS ANGELES, CA 90088-9385	94-3349769	501(C)(3)	75,000.	0.			COLLABORATION GRANT
UNITED CONFEDERATION OF TAINO PEOPLE, INC. - 29 BURCHELL BLVD. - NEW YORK, NY 11706	11-3509399	501(C)(3)	75,000.	0.			COLLABORATION GRANT

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UPROSE 462 36TH ST. 3RD FLOOR BROOKLYN, NY 11232	11-2490531	501(C)(3)	75,000.	0.			COLLABORATION GRANT
URBAN TILTH 411 BROOKSIDE DR RICHMOND, CA 94801	20-4124161	501(C)(3)	75,000.	0.			COLLABORATION GRANT
WECOUNT!, INC. P.O. BOX 344116 FLORIDA CITY, FL 33034	56-2638368	501(C)(3)	75,000.	0.			COLLABORATION GRANT
THE OUTLAW PROJECT 1000 NATIONAL AVE APT 126 SAN BRUNO, CA 94066	83-1850861	501(C)(3)	73,000.	0.			COLLABORATION GRANT
REACHING BACK TO OUR YOUTH 3410 HIGH ST SACRAMENTO, CA 95838	84-4701572	501(C)(3)	69,750.	0.			COLLABORATION GRANT
THE CENTER FOR ECONOMIC RESEARCH AND SOCIAL CHANGE, INC - 800 W BUENA AVE - CHICAGO, IL 60613	36-4400754	501(C)(3)	65,000.	0.			COLLABORATION GRANT
ALIANZA CENTER, INC. 10524 MOSS PARK ROAD SUITE 204- 625 ORLANDO, FL 32832	83-2227824	501(C)(3)	57,500.	0.			COLLABORATION GRANT
VIRGINIA ORGANIZING INC P O BOX 1323 LAUREL, MD 20725	83-2094126	501(C)(3)	51,000.	0.			COLLABORATION GRANT
COLORADO STATE UNIVERSITY 2002 CAMPUS DRIVE FORT COLLINS, CO 80523	84-6000545	501(C)(3)	50,478.	0.			COLLABORATION GRANT

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AMERICAN PUBLIC HEALTH ASSOCIATION, INC - 800 I STREET NW - WASHINGTON, DC 20001	13-1628688	501(C)(3)	50,000.	0.			COLLABORATION GRANT
BLACK SURF SANTA CRUZ 218 OCEAN ST SANTA CRUZ, CA 95060	87-4556850	501(C)(3)	50,000.	0.			COLLABORATION GRANT
CENTRO POR LA JUSTICIA 1416 E. COMMERCE SAN ANTONIO, TX 78204	74-2720710	501(C)(3)	50,000.	0.			COLLABORATION GRANT
COMMUNITY HOUSING & EMPOWERMENT CONNECTIONS INC. - 403 SUN BLVD. - BEAR, DE 19701	51-0411465	501(C)(3)	50,000.	0.			COLLABORATION GRANT
FAMILIAS UNIDAS ECOLOGY AND ECONOMY PROJECT - 275 W RIO VISTA AVE SUITE 3 - BURLINGTON, WA 98233	84-3519206	501(C)(3)	50,000.	0.			COLLABORATION GRANT
GREENROOTS 90 EVERETT AVE. SUITE 1 CHELSEA, MA 02150	81-2718273	501(C)(3)	50,000.	0.			COLLABORATION GRANT
HIGHLANDER RESEARCH & EDUCATION CENTER INC - 1959 HIGHLANDER WAY - NEW MARKET, TN 37820	62-0646373	501(C)(3)	50,000.	0.			COLLABORATION GRANT
JUST TRANSITION ALLIANCE 2810 CAMINO DEL RIO S., #116 SAN DIEGO, CA 92108	52-2283569	501(C)(3)	50,000.	0.			COLLABORATION GRANT
KENTUCKY COALITION, INC. PO BOX 1450 LONDON, KY 40743	31-1113237	501(C)(3)	50,000.	0.			COLLABORATION GRANT

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LITTLE VILLAGE ENVIRONMENTAL JUSTICE ORGANIZATION - 2501 SOUTH WHIPPLE ST - CHICAGO, IL 60623	36-4259477	501(C)(3)	50,000.	0.			COLLABORATION GRANT
MOVEMENT TRAINING NETWORK 4130 NM 112, PO 171 TIERRA AMARILLA, NM 87575	86-1287825	501(C)(3)	50,000.	0.			COLLABORATION GRANT
NAFASI FUND 1101 MCMURTRIE DR NW HUNTSVILLE,, AL 35806	81-5363891	501(C)(3)	50,000.	0.			COLLABORATION GRANT
RESILIENT SISTERHOOD PROJECT 263 HUNTINGTON AVE. SUITE 302 BOSTON, MA 02115	83-1771945	501(C)(3)	50,000.	0.			COLLABORATION GRANT
SACHAMAMA, INC. 4581 CATAMARAN CIRCLE BOYNTON BEACH, FL 33436	46-3341619	501(C)(3)	50,000.	0.			COLLABORATION GRANT
SOUTHERN SECTOR RISING, INC. 1808 S. GOOD LATIMER EXPRESSWAY DALLAS, TX 75226-2202	85-2700437	501(C)(3)	50,000.	0.			COLLABORATION GRANT
THE GREEN DOOR INITIATIVE 7650 SECOND AVE DETROIT, MI 48202	27-3467703	501(C)(3)	50,000.	0.			COLLABORATION GRANT
THE SMILE TRUST, INC 4300 NW 12TH AVE MIAMI, FL 33127	47-2964710	501(C)(3)	50,000.	0.			COLLABORATION GRANT
TO NIZHONI ANI PO BOX 483 KYKOTSMOVI, AZ 86039	57-1153178	501(C)(3)	50,000.	0.			COLLABORATION GRANT

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WEST ATLANTA WATERSHED ALLIANCE, INC. - PO BOX 10883 - ATLANTA, GA 30310	20-0890449	501(C)(3)	50,000.	0.			COLLABORATION GRANT
WESTERN ORGANIZATION OF RESOURCE COUNCILS EDUCATION PROJECT - 220 S 27TH ST, STE B - BILLINGS, MT 59101	84-1123481	501(C)(3)	50,000.	0.			COLLABORATION GRANT
NEW LEGACY REENTRY CORP 1115 GARVIN PLACE LOUISVILLE, KY 40203	81-5316215	501(C)(3)	50,000.	0.			COLLABORATION GRANT
CLEAN AIR NOW ASSOCIATION 3730 METROPOLITAN AVE KANSAS CITY, KS 66106	82-3986787	501(C)(3)	42,500.	0.			COLLABORATION GRANT
MOBILE ENVIRONMENTAL JUSTICE ACTION COALITION - PO BOX 717 - MOBILE, AL 36601-0717	46-5243511	501(C)(3)	42,500.	0.			COLLABORATION GRANT
MARCIA DINKINS 2144 FORDWAY ST OTTAWA HILLS,, OH 43606	370-80-9237	501(C)(3)	40,000.	0.			COLLABORATION GRANT
STARTING OVER, INC 15799 CAMINO REAL, MORENO VALLEY, CA 92555	90-0455003	501(C)(3)	40,000.	0.			COLLABORATION GRANT
KENTUCKY CIVIC ENGAGEMENT TABLE INC - 2508 PORTLAND AVE SUITE 14 - LOUISVILLE, KY 40212	20-3979178	501(C)(3)	40,000.	0.			COLLABORATION GRANT
LOWCOUNTRY ALLIANCE FOR MODEL COMMUNITIES - 2125 DORCHESTER ROAD - NORTH CHARLESTON, NC 29405	36-4432079	501(C)(3)	40,000.	0.			COLLABORATION GRANT

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STARTING OVER INC 6355 RIVERSIDE AVE STE 100 RIVERSIDE, CA 92506	81-3944773	501(C)(3)	40,000.	0.			COLLABORATION GRANT
BREAKING BARRIERS MENTORING INC 2821 N VEL R PHILLIPS AVE MILWAUKEE, WI 53212	35-2489606	501(C)(3)	35,500.	0.			COLLABORATION GRANT
DIRECT ACTION FOR RIGHTS & EQUALITY INC (DARE) - 340 LOCKWOOD STREET - PROVIDENCE, RI 02907	05-0422763	501(C)(3)	35,000.	0.			COLLABORATION GRANT
MICRONESIA CLIMATE CHANGE ALLIANCE PO BOX 7810 TAMUNING, GU 96915	66-0909128	501(C)(3)	35,000.	0.			COLLABORATION GRANT
ARTS AND CULTURE EL DORADO PO BOX 2400 PLACERVILLE, CA 95667	68-0049447	501(C)(3)	30,000.	0.			COLLABORATION GRANT
ARTS COUNCIL OF MENDOCINO COUNTY 309 EAST PERKINS ST UKIAH, CA 95482	68-0455596	501(C)(3)	30,000.	0.			COLLABORATION GRANT
CENTER ON RACE, POVERTY & THE ENVIRONMENT (CRPE) - 1012 JEFFERSON ST. - DELANO, CA 93215	05-0557231	501(C)(3)	30,000.	0.			COLLABORATION GRANT
DEPRISE BRESCIA ART GALLERY 829 10TH ST - STE 102B PASO ROBLES, CA 93446	87-4622472	501(C)(3)	30,000.	0.			COLLABORATION GRANT
EQUITY AND TRANSFORMATION 10 W 35TH ST CHICAGO, IL 60616	83-4701430	501(C)(3)	30,000.	0.			COLLABORATION GRANT

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EXPO OF WISCONSIN 17 APPLEGATE COURT STE 202 MADISON, WI 53713	84-3807756	501(C)(3)	30,000.	0.			COLLABORATION GRANT
FAMILIES AND FRIENDS OF THE WRONGFULLY CONVICTED - 634 CLASSON AVE - BROOKLYN, NY 11238	84-4884133	501(C)(3)	30,000.	0.			COLLABORATION GRANT
HOMIES UNIDOS INC 2105 BEVERLY BLVD STE 203 LOS ANGELES, CA 90057	95-4740768	501(C)(3)	30,000.	0.			COLLABORATION GRANT
LIFE ON EARTH ART 8 FOURTH ST PETALUMA, CA 94952	87-3805682	501(C)(3)	30,000.	0.			COLLABORATION GRANT
REACHING AND EDUCATION FOR COMMUNITY HOPE FOUNDATION (RECH) - 933 COOPER RD - JACKSON, MS 39212	84-1709644	501(C)(3)	30,000.	0.			COLLABORATION GRANT
UP 2 PEACE INC 850 FRONT STREET SANTA CRUZ, CA 95061	46-5212922	501(C)(3)	30,000.	0.			COLLABORATION GRANT
RENFORCE 246 ROBERT C DANIEL JR PKWY #1061 AUGUSTA, GA 30909	27-3190205	501(C)(3)	28,000.	0.			COLLABORATION GRANT
RESTOREHER USAMERICA INC 63 WETBRIDGE FAYETTEVILLE, GA 30214	95-6047779	501(C)(3)	28,000.	0.			COLLABORATION GRANT
AKWESASNE TASK FORCE ON THE ENVIRONMENT, INC - PO BOX 992 - HOGANSBURG, NY 13655	16-1479601	501(C)(3)	25,000.	0.			COLLABORATION GRANT

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ALABAMA JUSTICE INITIATIVE 2012 26TH AVE NORTH BIRMINGHAM, AL 35234	83-2673378	501(C)(3)	25,000.	0.			COLLABORATION GRANT
ALASKA COMMUNITY ACTION ON TOXICS 1225 E. INTERNATIONAL AIRPORT ROAD, SUITE 220 - ANCHORAGE, AK 99518	92-0177082	501(C)(3)	25,000.	0.			COLLABORATION GRANT
AMERICAN SUSTAINABLE BUSINESS INSTITUTE - 1203 K STREET NW - WASHINGTON, DC 20005	45-2384297	501(C)(3)	25,000.	0.			COLLABORATION GRANT
AMERICANS FOR FINANCIAL REFORM EDUCATION FUND - 1615 L STREET NW - WASHINGTON, DC 20017	82-2553525	501(C)(3)	25,000.	0.			COLLABORATION GRANT
BORDER NETWORK FOR HUMAN RIGHTS 2115 N. PIEDRAS EL PASO, TX 79930	74-2493012	501(C)(3)	25,000.	0.			COLLABORATION GRANT
COMMUNITY SUCCESS INITIATIVE PO BOX 61114 RALEIGH, NC 27661	16-1702165	501(C)(3)	25,000.	0.			COLLABORATION GRANT
COMUNIDADES ALIADAS TOMANDO ACCCION - 864 STOCKTON AVE - ARVIN, CA 93203	87-4588647	501(C)(3)	25,000.	0.			COLLABORATION GRANT
CULTIVATING LIVES INC 479 FRONT STREET HEMPSTEAD, NY 11550	85-0728411	501(C)(3)	25,000.	0.			COLLABORATION GRANT
FAMILY FARM DEFENDERS INC PO BOX 1772 MADISON, WI 53701	39-1814573	501(C)(3)	25,000.	0.			COLLABORATION GRANT

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FIRSTFOLLOWERS REENTRY PO BOX 8923 CHAMPAIGN, IL 61826	47-5633240	501(C)(3)	25,000.	0.			COLLABORATION GRANT
GETHSEMANE UNITED METHODIST CHURCH 910 ADDISON RD SOUTH CAPITAL HEIGHTS, MD 20743	52-1361127	501(C)(3)	25,000.	0.			COLLABORATION GRANT
HOW OUR LIVES LINK ALTOGETHER! INC 10-41 115TH COLLEGE POINT NY FLUSHING, , NY 11356	46-1020254	501(C)(3)	25,000.	0.			COLLABORATION GRANT
LA PLAZITA INSTITUTE 831 ISLETA BLVD SW ALBUQUERQUE, NM 87105	26-2486467	501(C)(3)	25,000.	0.			COLLABORATION GRANT
LIVE FREE ILLINIOS 4445 S KING DR CHICAGO, IL 60653	81-5487128	501(C)(3)	25,000.	0.			COLLABORATION GRANT
MILWAUKEE ENVIRONMENTAL CONSORTIUM 1836 W FOND DU LAC AVENUE MILWAUKEE, WI 53205	83-0373300	501(C)(3)	25,000.	0.			COLLABORATION GRANT
NEW MEXICO COMMUNITY FOUNDATION 8 CALLE MEDICO SANTA FE, NM 87505	85-0311210	501(C)(3)	25,000.	0.			COLLABORATION GRANT
NORTH AMERICAN INDIAN ASSOCIATION OF DETROIT, INC. - 22720 PLYMOUTH ROAD - DETROIT, MI 48239	23-7192025	501(C)(3)	25,000.	0.			COLLABORATION GRANT
OUR COMMON WEALTH 670 PO BOX 7602 SVRB SAIPAN, MP 96950	66-0971933	501(C)(3)	25,000.	0.			COLLABORATION GRANT

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SACRED HEALING CIRCLE 4409 COUNTY ROAD 200 FLORENCE, AL 35633	65-1261804	501(C)(3)	25,000.	0.			COLLABORATION GRANT
SUGAR LAW CENTER FOR ECONOMIC & SOCIAL JUSTICE - 4605 CASS AVE - DETROIT, MI 48201	38-2971968	501(C)(3)	25,000.	0.			COLLABORATION GRANT
THE CERES TRUST 10361 INNOVATION DR #150 MILWAUKEE, WI 53226	20-5768077	501(C)(3)	25,000.	0.			COLLABORATION GRANT
THE ELIZABETH FOUNDATION FOR THE ARTS - 323 WEST 39TH ST - NEW YORK, NY 10018	06-1313662	501(C)(3)	25,000.	0.			COLLABORATION GRANT
THE HUUB, INC 47 CLEVELAND ST ORANGE, NJ 07050	81-1044217	501(C)(3)	25,000.	0.			COLLABORATION GRANT
THE NATIONAL REENTRY NETWORK FOR RETURNING CITIZENS - 1200 U ST NW - WASHINGTON, DC 20009	27-2880114	501(C)(3)	25,000.	0.			COLLABORATION GRANT
THE NEW SCHOOL 66 WEST 12TH STREET NEW YORK, NY 10011	13-3297197	501(C)(3)	25,000.	0.			COLLABORATION GRANT
THE TOOL LIBRARY INC ATTN: DARREN COTTON 2626 MAIN ST BUFFALO, NY 14214	82-3550585	501(C)(3)	25,000.	0.			COLLABORATION GRANT
UNTIL JUSTICE DATA PARTNERS 8504 AMBROSSE LN #103 LOUISVILLE, KY 40299	85-3668498	501(C)(3)	25,000.	0.			COLLABORATION GRANT

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WIN RECOVERY 600 N NEIL ST UNIT 956 CHAMPAIGN, IL 61824	82-4457188	501(C)(3)	25,000.	0.			COLLABORATION GRANT
WINDWARD FUND 1201 CONNECTICUT AVE NW - #300 WASHINGTON, DC 20036	47-3522162	501(C)(3)	25,000.	0.			COLLABORATION GRANT
WISCONSIN NETWORK FOR PEACE AND JUSTICE, INC - PO BOX 727 - MADISON, WI 53701-0727	39-1722546	501(C)(3)	25,000.	0.			COLLABORATION GRANT
SHIZZY CUTZ LLC 1721 KEMPER ST RICHMOND, VA 23220	90-0455003	501(C)(3)	24,000.	0.			COLLABORATION GRANT
EQUAL GROUND EDUCATION FUND, INC 424 E CENTRAL BLVD STE 650 ORLANDO, FL 32805	83-4438498	501(C)(3)	23,450.	0.			COLLABORATION GRANT
WOMAN WITH A PLAN 1931 GRANVILLE DR LAWRENCEVILLE, GA 30043	83-2094126	501(C)(3)	23,000.	0.			COLLABORATION GRANT
STEP NATION INC 49 MAGEE STREET CAMBRIDGE, MA 02139	87-3692438	501(C)(3)	21,939.	0.			COLLABORATION GRANT
GROUNDWORK NORTHEAST REVITALIZATION GROUP, INC - 803 ARMSTRONG AVE - KANSAS CITY, KS 66101	45-4925472	501(C)(3)	20,000.	0.			COLLABORATION GRANT
INCREDIBLE CREDIBLE MESSENGERS INC 60 AMSTERDAM AVE NEW YORK, NY 10023	82-3382948	501(C)(3)	20,000.	0.			COLLABORATION GRANT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
RAHAM INC 260 VINEWOOD ST STE #A1629 DETROIT, MI 48216	81-5011548	501(C)(3)	20,000.	0.			COLLABORATION GRANT
SACRED PURPOSES INC 2200 N MAPLE AVE STE 118 RAPID CITY, SD 57701	83-4029546	501(C)(3)	20,000.	0.			COLLABORATION GRANT
SWOP BEHIND BARS INC 1032 E BRANDON BLVD #1217 BRANDON, FL 33511	87-4174183	501(C)(3)	20,000.	0.			COLLABORATION GRANT
THE UNIVERSITY CORPORATION 18111 NORDHOFF STREET NORTHRIDGE, CA 91330-8309	95-1992732	501(C)(3)	20,000.	0.			COLLABORATION GRANT
UNTIL WE ARE ALL FREE MOVEMENT 2738 WINNETKA AVE N STE 205 MINNEAPOLIS, MN 55427	86-2751530	501(C)(3)	20,000.	0.			COLLABORATION GRANT
WITNESS TO MASS INCARCERATION INC 111 W 71ST ST APT 4H NEW YORK, NY 10023	82-5460402	501(C)(3)	20,000.	0.			COLLABORATION GRANT
WOMEN WHO NEVER GIVE UP 500 LAMPART AVE STE 116 SICKLERVILLE, NJ 08081	76-0803892	501(C)(3)	20,000.	0.			COLLABORATION GRANT
MOTHER AND CHILD ALLIANCE 917 W 18TH ST. STE 213 CHICAGO, IL 60608	81-4338010	501(C)(3)	20,000.	0.			COLLABORATION GRANT
REGENTS OF THE UNIVERSITY OF CALIFORNIA - 9500 GILMAN DRIVE - LA JOLLA, CA 92093-0967	83-0907216	501(C)(3)	20,000.	0.			COLLABORATION GRANT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TIDES FOUNDATION PO BOX 889389 LOS ANGELES, CA 90088-9389	93-1127818	501(C)(3)	20,000.	0.			COLLABORATION GRANT
WE THINK 4 A CHANGE 900 QUARRY DR AKRON, OH 44307	83-1850861	501(C)(3)	20,000.	0.			COLLABORATION GRANT
HENRICO TOO SMART 2 START COALITION - 5645 S LABURNUM AVE - HENRICO, VA 23231	45-5215504	501(C)(3)	18,000.	0.			COLLABORATION GRANT
BLACK AND PINK, INC 2406 N FOWLER AVE #316 OMAHA, NE 68111	27-3930676	501(C)(3)	15,000.	0.			COLLABORATION GRANT
MONTEREY BAY CENTRAL LABOR COUNCIL 931 E MARKET ST SALINAS, CA 93905	94-1561325	501(C)(3)	15,000.	0.			COLLABORATION GRANT
OUR COMMUNITY LTD 1109 W HISTORIC MITCHELL MILWAUKEE, WI 53202	47-2343697	501(C)(3)	15,000.	0.			COLLABORATION GRANT
OUTREACH REENTRY MINISTRY INC 2303 CAMDEN COVE WEST MUSCLE SCHOALS, AL 35661	62-1009013	501(C)(3)	15,000.	0.			COLLABORATION GRANT
RETURN TO HOPE INC 1044 E PINE ST TULSA, OK 74106	84-4153241	501(C)(3)	15,000.	0.			COLLABORATION GRANT
SHSRP MANAGEMENT GROUP, INC 850 HIGHLAND AVE MANY, LA 71449	87-3448620	501(C)(3)	15,000.	0.			COLLABORATION GRANT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TOURO SYNAGOGUE 4238 SAINT CHARLES AVE NEW ORLEANS,, LA 70115-4740	72-0438158	501(C)(3)	15,000.	0.			COLLABORATION GRANT
TRIUMPHANT TOGETHER 109 N BEAUMONT AVE KISSIMMEE, FL 34741	82-5322201	501(C)(3)	15,000.	0.			COLLABORATION GRANT
TRUE BEGINNINGS 3220 POINT LOBOS DR LAS VEGAS, NV 89108	80-0905646	501(C)(3)	15,000.	0.			COLLABORATION GRANT
WOMEN AGAINST MASS INCARCERATION INC - 840B STATE ST - BRIDGEPORT, CT 06604	83-4496087	501(C)(3)	15,000.	0.			COLLABORATION GRANT
LEGAL SERVICES FOR PRISONERS WITH CHILD DBA NETWORK IN WOMEN IN PRISON - 4400 MARKET ST - OAKLAND, CA 94608-3424	256-63-4351	501(C)(3)	14,888.	0.			COLLABORATION GRANT
LUCI HARRELL 1836 THOMPSON AVE ATLANTA,, GA 30344	68-0535413	501(C)(3)	14,000.	0.			COLLABORATION GRANT
INTER-FAITH COUNCIL FOR SOCIAL SERVICE - 110 WEST MAIN ST - CARRBORO, NC 27510	36-4576355	501(C)(3)	13,100.	0.			COLLABORATION GRANT
MUSEUM OF NORTHERN CALIFORNIA ART 900 ESPLANADE CHICO, CA 95926	45-3123266	501(C)(3)	13,000.	0.			COLLABORATION GRANT
OCEANSIDE MUSEUM OF ART 704 PIER VIEW WAY OCEANSIDE, CA 92054	33-0653905	501(C)(3)	13,000.	0.			COLLABORATION GRANT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
RIVERSIDE ARTS COUNCIL 3700 6TH STREET, SUITE 203 RIVERSIDE, CA 92501	95-3265946	501(C)(3)	13,000.	0.			COLLABORATION GRANT
SHASTA COUNTY ARTS COUNCIL 1313 MARKET STREET REDDING, CA 96001	94-2791667	501(C)(3)	13,000.	0.			COLLABORATION GRANT
YUBA SUTTER REGIONAL ARTS COUNCIL 624 E. STREET MARYSVILLE, CA 95901	94-2831238	501(C)(3)	13,000.	0.			COLLABORATION GRANT
FUSION PARTNERSHIPS, INC 1601 GUILFORD AVE BALTIMORE, MD 21202	52-2148413	501(C)(3)	12,000.	0.			COLLABORATION GRANT
CULINARY COACH LLC 12636 PRESTONFIELD DR CHESTER, VA 23836	86-3104401	501(C)(3)	12,000.	0.			COLLABORATION GRANT
A BETTER DAY THAN YESTERDAY INITIATIVE PROGRAM - 1600 PRESSON BLVD - RICHMOND, VA 23224	84-3702314	501(C)(3)	10,000.	0.			COLLABORATION GRANT
BRENTWOOD CHURCH OF CHRIST 6425 N 60TH ST MILWAUKEE, WI 53223	39-1498542	501(C)(3)	10,000.	0.			COLLABORATION GRANT
BYOCHI 2439 N. VEL R. PHILLIPS AVE MILWAUKEE, WI 53212	87-1420865	501(C)(3)	10,000.	0.			COLLABORATION GRANT
CATSKILL MOUNTAINKEEPER INC PO BOX 268 HURLEYVILLE, NY 12747	51-0583769	501(C)(3)	10,000.	0.			COLLABORATION GRANT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COMMUNITY PARTNERS P.O. BOX 741265 LOS ANGELES, CA 90074-1265	95-4302067	501(C)(3)	10,000.	0.			COLLABORATION GRANT
ETC THEATER COMPANY 10374 CHEVIOT DRIVE LOS ANGELES, CA 90064	95-4809473	501(C)(3)	10,000.	0.			COLLABORATION GRANT
GAIL DORIN MUSIC FOUNDATION 616 23RD STREET SANTA MONICA, CA 90402	95-4457958	501(C)(3)	10,000.	0.			COLLABORATION GRANT
GRIFFIN-GRACY EDUCATIONAL RETREAT AND HISTORICAL CENTER - 23 BROOKLYN DRIVE - LITTLE ROCK, AR 72205	82-1080729	501(C)(3)	10,000.	0.			COLLABORATION GRANT
KOREYS KIDS INC 4315 W MONROVIA WAY MILWAUKEE, WI 53209	87-4830519	501(C)(3)	10,000.	0.			COLLABORATION GRANT
LOS ANGELES REGIONAL FOOD BANK 1734 EAST 41ST STREET LOS ANGELES, CA 90058	95-3135649	501(C)(3)	10,000.	0.			COLLABORATION GRANT
NEW ORLEANS BOTANICAL GARDEN FOUNDATION - ONE PALM DRIVE - NEW ORLEANS, LA 70124	72-1337213	501(C)(3)	10,000.	0.			COLLABORATION GRANT
OPERATION SPRING PLANT, INC P O BOX 1759 OXFORD, NC 27565	58-2037106	501(C)(3)	10,000.	0.			COLLABORATION GRANT
SOUTH CAROLINA FOR RESTORATIVE JUSTICE - 8530 PERRY PINES DR APT 107 - RALEIGH, NC 27616	92-0480619	501(C)(3)	10,000.	0.			COLLABORATION GRANT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE PAP NETWORK 1426 LOUISVILLE ST 28D STARKVILLE, MS 39759	85-0713867	501(C)(3)	10,000.	0.			COLLABORATION GRANT
WISCONSIN VOICES INC 4201 N 27TH ST 7TH FLOOR N MILWAUKEE, WI 53216	27-3183754	501(C)(3)	10,000.	0.			COLLABORATION GRANT
BY HIS STRIPES WELLNESS CENTER, INC - 6217 PATRIC ALAN COURT - CHARLOTTE, NC 28216	88-3304279	501(C)(3)	10,000.	0.			COLLABORATION GRANT
JUSTICE COMMITTEE, INC 3440 79TH ST 3G JACKSON HEIGHTS, NY 11372	631-34-9049	501(C)(3)	10,000.	0.			COLLABORATION GRANT
SOUTHERN UNITY MOVEMENT PO BOX 115579 ATLANTA, GA 30310	46-1175320	501(C)(3)	10,000.	0.			COLLABORATION GRANT
CORNELL UNIVERSITY 950 DANBY ROAD, SUITE 150 ITHACA, NY 14850	15-0532082	501(C)(3)	9,233.	0.			COLLABORATION GRANT
NEW LIFE-SECOND CHANCE OUTREACH, INC - 2261 TALMADGE RD UNIT 643 - LOVEJOY, GA 30250	80-0461813	501(C)(3)	8,000.	0.			COLLABORATION GRANT
BEST PRACTICES POLICY PROJECT, INC. - 8 EGBERT HILL RD - MORRISTOWN, NJ 07960	20-3109188	501(C)(3)	7,400.	0.			COLLABORATION GRANT
LEGAL RIGHTS CENTER 1611 PARK AVE S MINNEAPOLIS, MN 55404	41-0961835	501(C)(3)	7,100.	0.			COLLABORATION GRANT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ONWARD! A LEGACY FOUNDATION PO BOX 26 CORTEZ, CO 81321	26-0045741	501(C)(3)	6,100.	0.			COLLABORATION GRANT
VIRGINIA COMMONWEALTH UNIVERSITY STUDENT ACCOUNTING, 1015 FLOYD AVE RICHMOND,, VA 23284	54-6001758	501(C)(3)	6,033.	0.			COLLABORATION GRANT
CIRCLES AND CIPHERS 1545 W MORSE AVE CHICAGO, IL 60626	46-5106055	501(C)(3)	6,000.	0.			COLLABORATION GRANT
DRUMS NO GUNS FOUNDATION 4215 HOPKINS RD RICHMOND, VA 23234	81-4780044	501(C)(3)	6,000.	0.			COLLABORATION GRANT
FEEDTHESTREETSRVA 4909 LINDY LANE RICHMOND, VA 23224	81-4896295	501(C)(3)	6,000.	0.			COLLABORATION GRANT
GISTEM INC 4906 LINDY LANE RICHMOND, VA 23224	83-3047735	501(C)(3)	6,000.	0.			COLLABORATION GRANT
HUMAN RIGHTS FOR KIDS 1435 CORCORAN ST NW APT 4 WASHINGTON,, DC 20009-3879	82-2971359	501(C)(3)	6,000.	0.			COLLABORATION GRANT
MICHELA WILLIAMS 1531 BOULDERCREST RD APT B3 ATLANTA,, GA 30316	252-91-7046	501(C)(3)	6,000.	0.			COLLABORATION GRANT
OLD DOMINION UNIVERSITY 2002 ROLLINS HALL 1 OLD DOMINION UNIVERSITY - NORFOLK, VA 23529-0052	54-6000884	501(C)(3)	6,000.	0.			COLLABORATION GRANT

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
STOREFRONT FOR COMMUNITY DESIGN 205 EAST BROAD STREET RICHMOND, VA 23219	45-2644809	501(C)(3)	6,000.	0.			COLLABORATION GRANT
STYLED BY C CELESTINE 2031 S 301ST FEDERAL WAY, WA 98003	92-1521142	501(C)(3)	6,000.	0.			COLLABORATION GRANT
CHURCH OF HARM REDUCTION PO BOX 3484 FEDERAL WAY, WA 98063	81-3671354	501(C)(3)	5,796.	0.			COLLABORATION GRANT
CENTER FOR POPULAR DEMOCRACY, INC 449 TROUTMAN ST STE A BROOKLYN, NY 11237	45-3813436	501(C)(3)	5,500.	0.			COLLABORATION GRANT
ANITEN OCEANIA, INC PO BOX 22424 BARRIGADA , GUAM 96921	66-1004460	501(C)(3)	50,000.	0.			COLLABORATION GRANT
ALIANZA COACHELLA VALLEY PO BOX 38 COACHELLA, CA 92236	84-1966709	501(C)(3)	5,300.	0.			COLLABORATION GRANT

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:

ALL GRANTS MADE TO ORGANIZATIONS ARE MONITORED FOR INTENDED CHARITABLE USES IN ACCOMPLISHMENT OF THE ORGANIZATION'S TAX-EXEMPT PURPOSES. OUR PROJECTS STAY IN CONTACT WITH THE GRANTEE ORGANZATIONS TO ENSURE THAT THE GRANT ACTIVITY IS BEING UNDERTAKEN. OUR PROJECTS AND ADMINISTRATIVE OFFICE ALSO RECEIVE DOCUMENTATION ONCE THE PROJECTS HAVE BEEN COMPLETED.

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: SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number: 95-4116679

Part I Questions Regarding Compensation

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JENNIFER HOFFMAN	(i)	316,225.	0.	0.	18,973.	7,698.	342,896.	0.
CHIEF EXCECUTIVE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) PIA INFANTE	(i)	275,000.	0.	0.	0.	710.	275,710.	0.
PROJECT DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) AMY FRIEDLANDER	(i)	261,543.	0.	0.	1,770.	243.	263,556.	0.
PROJECT DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) TREVIS BIRD	(i)	216,452.	0.	0.	12,990.	8,581.	238,023.	0.
CHIEF OPERATING OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) MELISSA MENDOLERA	(i)	205,094.	0.	0.	9,360.	10,517.	224,971.	0.
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) SHAADY SALEHI	(i)	210,385.	0.	0.	0.	7,005.	217,390.	0.
PROJECT DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

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

FORM 990 IS PREPARED BY OUR OUTSIDE AUDITOR. FOLLOWING THE COMPLETION OF A DRAFT OF THE AUDITED FINANCIAL STATEMENTS AND A DRAFT OF FORM 990, THE OUTSIDE AUDITOR MET WITH THE DIRECTOR OF FINANCE TO REVIEW THE FINANICAL STATEMENTS AND FORM 990 TO ASSURE THAT ALL REPRESENTATIONS AND ANSWERS TO ISSUES, COMMENTS AND QUESTIONS WERE ACCURATE.

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

EACH NEW RESPONSIBLE PERSON SHALL BE REQUIRED TO REVIEW A COPY OF THIS POLICY AND TO ACKNOWLEDGE THAT HE OR SHE HAS DONE SO. EACH RESPONSIBLE PERSON SHALL ANNUALLY DISCLOSE ANY RELATIONSHIPS, POSITIONS, OR CIRCUMSTANCES IN WHICH THE RESPONSIBLE PERSON IS INVOLVED THAT HE OR SHE BELIEVES COULD CONTRIBUTE TO A CONFLICT OF INTEREST. SUCH RELATIONSHIPS, POSITIONS, OR CIRCUMSTANCES MIGHT INCLUDE OWNERSHIP OF A BUSINESS THAT MIGHT PROVIDE GOODS OR SERVICES TO THE ORGANIZATION. ANY SUCH INFORMATION REGARDING BUSINESS INTERESTS OF A RESPONSIBLE PERSON OR A FAMILY MEMBER SHALL BE TREATED AS CONFIDENTIAL AND SHALL GENERALLY BE MADE AVAILABLE ONLY TO THE CHAIR OF THE BOARD, THE MANAGING DIRECTOR, AND ANY COMMITTEE APPOINTED TO ADDRESS CONFLICTS OF INTEREST, EXCEPT TO THE EXTENT ADDITIONAL DISCLOSURE IS NECESSARY IN CONNECTION WITH THE IMPLEMENTATION OF THIS POLICY. ANY CHANGES TO THE POLICY SHALL BE COMMUNICATED IMMEDIATELY TO ALL RESPONSIBLE PERSONS.

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

THE ORGANIZATION'S BOARD HAS A COMPENSATION COMMITTEE RESPONSIBLE FOR ANNUALLY REVIEWING AND DETERMINING SUGGESTED COMPENSATION AMOUNTS FOR

Name of the organization SOCIAL & ENVIRONMENTAL ENTREPRENEURS (SEE), INC.

Employer identification number 95-4116679

MANAGEMENT PERSONNEL. DETERMINATION IS BASED ON THE COMMITTEE'S USE OF THE ORGANIZATION'S ANNUAL BUDGET, FINANCIAL AND PROGRAM PERFORMANCE REPORTING, AND SURVEYS OF MARKET-BASED COMPENSATION RATES.

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

THE ORGANIZATION'S GOVERNING DOCUMENTS AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

Audited Financial Statements
and Supplementary Information

December 31, 2023

Quigley & Miron

Social & Environmental Entrepreneurs, Inc.
Audited Financial Statements and Supplementary Information
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December 31, 2023

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Quigley & Miron

Certified Public Accountants

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Independent Auditor's Report

Board of Directors
Social & Environmental Entrepreneurs, Inc.
Calabasas, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Social & Environmental Entrepreneurs, Inc. (SEE), a nonprofit organization, which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of SEE as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to 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 SEE 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.

Emphasis of Matter: Prior Period Restatement

As discussed in Note 7 to the financial statements, the 2022 financial statements have been restated to correct reclassifications between net assets with and without donor restrictions.

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 SEE'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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or

the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

Other Matters

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 is presented for purposes of additional analysis as required by the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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 report dated May 12, 2025, on our consideration of SEE's internal control over financial reporting, and 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 the 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 SEE's internal control over financial reporting and compliance.

Los Angeles, California
May 12, 2025

Social & Environmental Entrepreneurs, Inc.
Statement of Financial Position
December 31, 2023

Assets		
Current Assets		
Cash and cash equivalents		$ 24,962,974
Government grants receivable		402,079
Grants and contributions receivable—Note 3		10,648,967
Investments—Note 4		53,656,504
Prepaid expenses		207,175
Other current assets		959
	Total Current Assets	**89,878,658**
Non-Current Assets		
Grants and contributions receivable—Note 3		1,210,180
Operating lease right-of-use asset—Note 5		35,290
	Total Non-Current Assets	**1,245,470**
	Total Assets	**$ 91,124,128**
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued liabilities		$ 4,230,216
Deferred revenue		3,385,086
Operating lease liability—Note 5		35,992
	Total Current Liabilities	**7,651,294**
	Total Liabilities	**7,651,294**
Net Assets		
Without donor restrictions		9,747,299
With donor restrictions—Note 6		73,725,535
	Total Net Assets	**83,472,834**
	Total Liabilities and Net Assets	**$ 91,124,128**

See notes to financial statements.

Social & Environmental Entrepreneurs, Inc.
Statement of Activities
Year Ended December 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Operating Activities			
Support and Revenue			
Grants and contributions	$	$ 58,993,048	$ 58,993,048
Government grants	10,374,971		10,374,971
Program income	6,715,956		6,715,956
Membership	776,537		776,537
Interest and dividend income	2,150,192		2,150,192
Miscellaneous income	192,907		192,907
Total Support and Revenue	**20,210,563**	**58,993,048**	**79,203,611**
Net assets released from restrictions	50,772,863	(50,772,863)	
Total Support, Revenue, and Releases from Restrictions	**70,983,426**	**8,220,185**	**79,203,611**
Expenses			
Fiscal sponsorship services	66,458,492		66,458,492
Management and general	4,122,452		4,122,452
Fundraising	3,577,008		3,577,008
Total Expenses	**74,157,952**		**74,157,952**
Change in Net Assets From Operations	**(3,174,526)**	**8,220,185**	**5,045,659**
Nonoperating Activities			
Investment return, net—Note 4	465,623		465,623
Total Nonoperating Activities	**465,623**		**465,623**
Change in Net Assets	**(2,708,903)**	**8,220,185**	**5,511,282**
Net Assets at Beginning of Year, as Previously Reported	**5,512,834**	**67,466,522**	**72,979,356**
Prior period restatement—Note 7	6,943,368	(1,961,172)	4,982,196
Net Assets at Beginning of Year, as Restated	**12,456,202**	**65,505,350**	**77,961,552**
Net Assets at End of Year	**$ 9,747,299**	**$ 73,725,535**	**$ 83,472,834**

See notes to financial statements.

Social & Environmental Entrepreneurs, Inc.
Statement of Functional Expenses
Year Ended December 31, 2023

	Fiscal Sponsorship Services	Management and General	Fundraising	Total
Expenses				
Salaries and wages	$ 26,075,996	$ 2,708,824	$ 1,327,534	$ 30,112,354
Payroll taxes	1,290,213	126,427	87,023	1,503,663
Workers' compensation and other employee benefits	2,738,123	349,756		3,087,879
Total Personnel	**30,104,332**	**3,185,007**	**1,414,557**	**34,703,896**
Advertising and promotion	177,718		69,089	246,807
Community relations	6,735,262		353,303	7,088,565
Contractor and professional fees	18,063,711	203,521	889,344	19,156,576
Equipment purchases, rental, and maintenance	526,123	13,027		539,150
Grants made:				
To project-based collaborative organizations	2,690,951			2,690,951
Insurance	82,133	101,838		183,971
Occupancy	761,374	75,632		837,006
Office expenses	1,117,360	457,866	66,634	1,641,860
Postage and shipping	77,866	4,018	8,585	90,469
Printing and publications	177,087	4,416	15,750	197,253
Supplies and miscellaneous	1,622,489	16,860	84,652	1,724,001
Telephone	386,173	22,597	20,434	429,204
Travel, conferences, and meetings	3,935,913	37,670	654,660	4,628,243
Total Non-Personnel	**36,354,160**	**937,445**	**2,162,451**	**39,454,056**
Total Expenses	**$ 66,458,492**	**$ 4,122,452**	**$ 3,577,008**	**$ 74,157,952**

See notes to financial statements.

Social & Environmental Entrepreneurs, Inc.
Statement of Cash Flows
Year Ended December 31, 2023

Cash Flows from Operating Activities	
Change in net assets	$ 5,511,282
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Investment gains	(477,570)
Non-cash lease expenses	51,206
Changes in operating assets and liabilities:	
Government grants receivable	(402,079)
Grants and contributions receivable	(1,917,013)
Prepaid expenses	267,406
Other current assets	4,041
Accounts payable and accrued expenses	1,316,118
Deferred revenue	3,385,086
Operating lease liability	(50,855)
Net Cash Provided by Operating Activities	**7,687,622**
Cash Flows from Investing Activities	
Purchases of investments	(44,459,603)
Proceeds from sales of investments	1,222,366
Net Cash Used in Investing Activities	**(43,237,237)**
Decrease in Cash and Cash Equivalents	**(35,549,615)**
Cash and Cash Equivalents at Beginning of Year	**60,512,589**
Cash and Cash Equivalents at End of Year	**$ 24,962,974**
Supplementary Disclosures	
Cash paid during the year for:	
Income taxes	$ -
Interest	$ -

See notes to financial statements.

Social & Environmental Entrepreneurs, Inc.
Notes to Financial Statements
Year Ended December 31, 2023

Note 1—Organization and Summary of Significant Accounting Policies

Organization—Social & Environmental Entrepreneurs, Inc. (SEE) was initiated in 1994 as nonprofit administrative support for community-based projects. In addition to providing necessary administrative support to the programs, this structure is a model of charitable initiative empowerment and mutual support. Through the years, SEE has grown to encompass over 200 projects, from one-person, start-up volunteer efforts to full-scale, long-term operations.

SEE's projects are funded primarily by grants from foundations, corporations, and government agencies, contributions from individuals, and earnings on investments. The management and general operations of SEE are funded primarily by an allocation of income on program revenues.

Financial Statement Presentation—The financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. SEE's net assets are classified based on the existence or absence of donor-imposed restrictions. As such, the net assets of SEE and changes therein are presented and reported as follows:

Net assets without donor restrictions—Net assets that are not subject to donor-imposed stipulations and that may be expended for any purpose in performing the primary objectives of SEE. These net assets may be used at the discretion of SEE's management and the board of directors.

Net assets with donor restrictions—Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; such restrictions that may or will be met either by actions of SEE and/or the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated that the funds be maintained in perpetuity. Generally, the donors of such assets permit SEE to use all or part of the income earned on related investments for general or specific purposes.

Donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restriction. When a time restriction expires or a purpose restriction is satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions. Since the contributions relate to the various projects of SEE, essentially all contributions are net assets with donor restrictions. When a donor restriction expires, as the monies are spent, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as released from restrictions. Net assets with donor restrictions at December 31, 2023 consisted of amounts restricted to funding specific expenses in future periods.

Measure of Operations—The statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of activities attributable to SEE's ongoing fiscal sponsorship services and interest and dividends earned investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more usual or nonrecurring nature.

Income Taxes—SEE is a nonprofit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (Code) and Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes is included in the financial statements. In addition, SEE has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code. Accounting standards require an organization to evaluate its tax positions and provide for a liability for any positions that would not be considered *'more likely than not'* to be upheld under a tax authority examination. Management has evaluated its tax positions and has concluded that a provision for a tax liability is not necessary at December 31, 2023. Generally, SEE's information returns remain open for examination for a period of three (federal) or four (state of California) years from the date of filing.

Note 1—Organization and Summary of Significant Accounting Policies—*Continued*

Cash and Cash Equivalents—SEE considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash consists of balances in checking and savings accounts at banks.

Government Grants Receivable—Government grants receivable represents unconditional grants from government agencies not collected as of December 31, 2023. SEE has determined that no potential credit losses due to uncollectable government grants receivable was necessary at December 31, 2023 as all such receivables are considered to be fully collectible.

Grants and Contributions Receivable—Grants and contributions receivable that are expected to be collected within one year are recorded at net realizable value upon receipt of the award. Grants and contributions receivable that are expected to be collected in future years are recorded at fair value at the time of the award. SEE measures fair value of contributions receivable in more than one year as the present value of expected future cash flows. Amortization of the associated discount is included in contributions revenue. Management provides for probable uncollectible amounts based on its assessment of recent collection history and current donor relationships. Conditional contributions are not included as support until the conditions on which they depend are substantially met.

Investments—Investments are valued at fair market value. Investment income, gains, and losses are reported as unrestricted income unless use of the earnings is restricted by the donor. Gains and losses on investments are recognized as changes in their fair market values occur in the period reported and are reported on the statement of activities under the investment return, net caption.

Property and Equipment—Property, furniture, and equipment are stated at cost. Acquisitions in excess of $3,000 are capitalized. Property, furniture, and equipment are depreciated on the straight-line method using useful lives ranging from five to 31.5 years. At December 31, 2023, SEE had no capitalized property and equipment.

Grants and Contributions—Grants and contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Grants and contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor-restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Concentration of Credit Risk—Financial instruments which potentially subject SEE to concentrations of credit risk consist of cash and cash equivalents, receivables, and investments in securities.

SEE places its cash and cash equivalents with high credit quality financial institutions where the funds are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per institution. Such cash balances may exceed FDIC insurance limits during the normal course of business. Cash held in investment accounts at securities brokerage firms is insured by the Securities Investors Protection Corporation (SIPC) up to $250,000 and the investments in securities are insured up to $500,000, per institution. SIPC insurance protects the custody function of the investment custodian; it does not provide protection against fluctuations in market value. At times, such balances are in excess of the SIPC coverage limits.

Note 1—Organization and Summary of Significant Accounting Policies—*Continued*

SEE's board, in consultation with professional investment advisors, determines the composition of the investment portfolio in accordance with a board-approved investment policy. SEE's management has assessed the credit risk associated with its cash deposits and investments held at December 31, 2023 and believes it is not exposed to any significant credit risk with its cash and cash equivalents and investments.

Grants and contribution receivable consist of balances from individuals, foundations and corporations. SEE has determined that no allowance for potential credit losses due to uncollectible receivables was necessary at December 31, 2023.

Recently Adopted Accounting Principle—In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards (ASU) No. 2016-13, *Financial Instruments—Credit Losses (Topic 326)*, which requires organizations to measure all expected credit losses for financial instruments held at the reporting date based on historical experience, current conditions, and reasonable supportable forecasts. This standard replaces the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. The new guidance affects organizations that hold financial assets and net investments in leases that are not accounted for at fair value with changes in fair value reported in net income, including loans, debt securities, trade receivables, net investments in leases, off-balance-sheet credit exposures, reinsurance receivables, and any other financial assets not excluded from the scope that have the contractual right to receive cash. SEE adopted ASU No. 2016-13 on a retrospective basis for the year ended December 31, 2023 with no resulting impact on the financial statement presentation.

Revenue Recognition—SEE's revenue recognition policies are as follows:

Program income—Revenue from program service fees and sales are recognized when services are provided and sale occur. Amounts received in advance of expenditure are reported as deferred revenue on the combined statement of financial position.

Membership income—Membership income is recognized as revenue when such income is received.

Interest and dividend income—Interest and dividend income earned on investments is recognized when received and reported.

Donated Services—SEE records the value of donated materials and services at their fair value at the date of donation. In-kind services are recorded only if the 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 provided by donation. A substantial number of volunteers have donated a significant number of hours devoted to SEE's program services, management and general, and fundraising activities. However, these donated services are not reflected in the accompanying financial statements as they do not meet the criteria for recognition under current accounting standards. There were no donated services recorded during the year ended December 31, 2023.

Advertising and Promotion Expense—Advertising and promotion costs are expensed as incurred and amounted to $246,807 for the year ended December 31, 2023.

Note 1—Organization and Summary of Significant Accounting Policies—*Continued*

Functional Expenses—The costs of providing the various program and supporting services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated between the program services and supporting services benefitted. Equipment purchases, rental, and maintenance and occupancy are allocated on the basis of square footage. Salaries and wages, payroll taxes, workers' compensation insurance and other employee benefits, contractor and professional fees, insurance, office expense, postage and shipping, print and publications, supplies and miscellaneous, telephone, and travel, conferences, and meetings are allocated on the basis of estimates of time and effort. All other functional expenses are charged directly to fiscally sponsored project.

Use of Estimates—The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Note 2—Availability and Liquidity

The following represents the availability and liquidity of SEE's financial assets at December 31, 2023 to cover operating expenses for the next fiscal year:

Financial assets	
Cash and cash equivalents	$ 24,962,974
Government grants receivable	402,079
Grants and contributions receivable	10,648,967
Investments	53,656,504
Total Financial Assets	**89,670,524**
Less amounts not available to be used within one year:	
Net assets with donor restrictions	
Restricted due to purpose	
Animal welfare projects	(860,439)
Civic engagement projects	(3,160,418)
Community development projects	(8,761,151)
Donor-advised funds	(154,770)
Environmental sustainability projects	(14,500,816)
Health and food projects	(5,384,997)
Human rights projects	(33,324,722)
Youth development projects	(7,578,222)
Total Amounts Not Available to be Used Within One Year	**(73,725,535)**
Financial Assets Available to Meet General Expenditures Over the Next Twelve Months	**$ 15,944,989**

SEE's goal is generally to maintain financial assets to meet 90 days of operating expenses. SEE operates within a prudent range of financial soundness and stability to support the ongoing fulfillment of its mission.

Note 3—Grants and Contributions Receivable

Future expected receipts of grants and contributions receivable at December 31, 2023 are as follows:

Year Ending December 31,	
2024	$ 10,648,967
2025	1,032,255
2026	177,925
Total	**$ 11,859,147**

There was no allowance for credit losses at December 31, 2023. The present value discount at December 31, 2023, was considered to not be material by management and, thus, not recorded.

Grants and contributions receivable at December 31, 2023 by both funder and net asset categories consist of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Foundations and other nonprofit organizations	$	$ 11,784,875	$ 11,784,875
Businesses, individuals, and government agencies		74,271	74,271
Totals	**$**	**$ 11,859,146**	**$ 11,859,146**

For detail on the composition of net assets with donor restrictions, see Note 6.

Note 4—Investments and Fair Value Measurements

In determining the fair value of investments, SEE utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. SEE determines fair value based on assumption that market participants would use in pricing an asset or liability in the principal or most advantageous market. When considering market participant assumptions in fair value measurements, the following fair value hierarchy distinguishes between observable and unobservable inputs, which are characterized in one of the following levels:

Level 1—Unadjusted quoted prices in active markets for identical assets or liabilities accessible to the Organization at the measurement date.

Level 2—Valuations based on observable inputs (other than Level 1) such as quoted prices for similar assets at the measurement date; quoted prices in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3—Valuations based on inputs that are unobservable and significant to the overall fair value measurement and involve management judgment.

SEE may utilize a practical expedient for the estimation of the fair value of investments in investment companies for which the investment does not have a readily determinable fair value. The practical expedient used by SEE to value private investments is the Net Asset Value (NAV) per share, or its equivalent. In some instances, the NAV may not equal the fair value that would be calculated under fair value accounting standards. At December 31, 2023, SEE had no investments for which fair value was estimated at NAV.

Note 4—Investments and Fair Value Measurements—*Continued*

Assets and liabilities measured on a recurring basis at December 31, 2023 consist of the following:

	Fair Value	Level 1	Level 2	Level 3
Equity funds	$ 51,480,365	$ 51,480,365	$	$
Fixed income funds	1,867,423			1,867,423
Bond funds	211,369	211,369		
ETFs	97,347	97,347		
Totals	**$ 53,656,504**	**$ 51,789,081**	**$**	**$ 1,867,423**

Investment activity for the year ended December 31, 2023 is summarized as follows:

Investment gains	$ 477,570
Investment management fees	(11,947)
Investment Return, Net	**465,623**
Interest and dividend income	2,150,192
Total Return on Investment	**$ 2,615,815**

A reconciliation of SEE's Level 3 assets at December 31, 2023 is as follows:

Balance at Beginning of Year	**$ 1,838,997**
Investment gains	26,145
Balance at End of Year	**$ 1,865,142**

Note 5—Operating Lease Liability

Grants require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although that is a possibility, the Board deems the contingency remote, since by accepting a grant and its terms, the Board is acknowledging the requirements of the grantor at the time of receipt of the grant.

SEE has a two-year lease agreement for an office unit in Calabasas, California, expiring August 2024. An operating lease right-of-use asset and an offsetting operating lease liability of $12,124 were recorded for the year ended December 31, 2023 in relation to this lease, using a discount rate of 4% per year.

Additionally, SEE has a lease agreement for an alternative office unit in Calabasas, California, under an operating lease agreement expiring August 2024. An operating lease right-of-use asset and an offsetting operating lease liability of $23,868 were recorded for the year ended December 31, 2023 in relation to this lease, using a discount rate of 4% per year.

Note 5—Operating Leases—*Continued*

The future minimum annual rental commitments by year for these leases are as follows:

Year Ending December 31,		
2024	$	36,535
Gross Rental Payments		**36,535**
Less effect of discounting		(543)
Operating Lease Liability	**$**	**35,992**

Office facilities rental expense for the year ended December 31, 2023 was approximately $53,748.

Note 6—Net Assets with Donor Restrictions

Net assets with donor restrictions for the year ended December 31, 2023 are as follows:

Subject to expenditure for specified purpose:		
Fiscal sponsorship services		
Animal welfare projects	$	860,439
Civic engagement projects		2,755,925
Community development projects		8,381,151
Donor-advised funds		154,770
Environmental sustainability projects		10,953,184
Health and food projects		4,670,372
Human rights projects		27,757,552
Youth development projects		6,332,997
Total Subject to Purpose Restrictions		**61,866,390**
Promises to give, the proceeds from which have been restricted by donors for:		
Fiscal sponsorship services		
Civic engagement projects		404,493
Community development projects		380,000
Environmental sustainability projects		3,547,632
Health and food projects		714,625
Human rights projects		5,567,170
Youth development projects		1,245,225
Total Subject to Time and Purpose Restrictions		**11,859,145**
Total Net Assets With Donor Restrictions	**$**	**73,725,535**

Note 6—Net Assets with Donor Restrictions—*Continued*

Net assets released from donor restrictions for the year ended December 31, 2023 are as follows:

Satisfaction of purpose restrictions:	
Fiscal sponsorship services	
Animal welfare projects	$ 1,213,579
Civic engagement projects	2,216,664
Community development projects	5,849,293
Donor-advised funds	40,743
Environmental sustainability projects	12,562,395
Health and food projects	2,984,703
Human rights projects	21,190,136
Youth development projects	4,715,350
Total Net Assets Released from Donor Restrictions	**$ 50,772,863**

SEE administers two "donor-advised funds." A donor-advised fund is a separately-identified fund established by a donor or group of donors with an instrument of gift describing the general or specific purposes of the funds; is owned and controlled by a sponsoring organization (SEE); and allows a donor, or person designated by the donor, advisory privileges with respect to the distribution of the charitable funds.

Note 7—Prior Period Restatement

Prior to January 1, 2023, SEE incorrectly recorded certain contributions and program income as net assets with donor restrictions. In addition, certain grants receivables were not recorded as net assets with donor restrictions. To correct these errors, grants receivable was debited $4,982,196, net assets without donor restrictions was credited by $6,943,368, and net assets with donor restrictions was debited $1,961,172.

Note 8—Risks and Uncertainties

In late January 2025, the new administration of the federal government introduced sweeping policy changes designed to specifically target a number of government departments and agencies. Under the new administration's directive, certain government contracts have been cancelled, and steps were taken to immediately reshape or eliminate certain departments and agencies of the government. The eliminations and restructurings resulted in reductions to the governmental infrastructure of several departments leading to the lay-off of a large number of government employees. Nonprofit partners of the government are also being impacted by these developments, and now face uncertainty regarding current and future government funding and contract agreements. At the time of this reporting, the cumulative financial impact of these policy shifts on SEE, if any, cannot be fully determined, therefore no related adjustment has been made to these financial statements.

Note 9—Subsequent Events

Management evaluated all activities of SEE through May 12, 2025, which is the date the financial statements were available to be issued, and concluded that, other than new government policies disclosed in Note 8, no material subsequent events have occurred that would require adjustment to the financial statements or disclosure in the notes to the financial statements.

Social & Environmental Entrepreneurs, Inc.
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2023

Federal Department/ Federal Program Title/ Pass-Through Agency	Federal Assistance Listing Number	Grantor's Number	Federal Grant Amount	Grant Period	Expenditures
U.S. Department of Agriculture					
Rural Business Development Grant					
Passed through:					
Northern Border Regional Commission	10.351	NBRC20GUSDANY02	$ 168,204	09/25/20-09/24/23	$ 13,420
				Total Assistance Listing No. 10.351	**13,420**
Child and Adult Care Food Program (CACFP)					
Passed through:					
State of Connecticut Office of Early Childhood	10.558	22OECFCCP1SEE	50,985	07/01/22-06/30/23	21,284
				Total Assistance Listing No. 10.558	**21,284**
				Total U.S. Department of Agriculture	**34,704**
U.S. Department of the Interior					
Applied Science Grants					
Passed through:					
US Bureau of Reclamation	15.557	R22AP00292	199,363	08/24/22-06/03/24	108,905
				Total Assistance Listing No. 15.557	**108,905**
				Total U.S. Department of the Interior	**108,905**
U.S. Department of Labor					
Reentry Employment Opportunities					
Passed through:					
Family Health International	17.270	YF-38589-22-60-A-37	356,665	07/01/22-06/30/23	158,823
				Total Assistance Listing No. 17.270	**158,823**
				Total U.S. Department of Labor	**158,823**

Social & Environmental Entrepreneurs, Inc.
Schedule of Expenditures of Federal Awards—*Continued*
Year Ended December 31, 2023

Federal Department/ Federal Program Title/ Pass-Through Agency	Federal Assistance Listing Number	Grantor's Number	Federal Grant Amount	Grant Period	Expenditures
U.S. Department of Transportation					
Highway Safety Cluster					
State and Community Highway Safety					
Passed through:					
State of California-Office of Traffic Safety	20.600	225-3564J8.18	$ 37,550	03/01/23-07/15/25	$ 37,550
Total Highway Safety Cluster Assistance Listing Nos. 20.600, 20.611, and 20.616					**37,550**
Total U.S. Department of Transportation					**37,550**
U.S. Department of the Treasury					
COVID-19: Coronavirus State and Local Fiscal Recovery Funds					
Passed through:					
State of Wyoming	21.027	CA1887D9D022203	931,883	03/01/23-07/15/25	217,581
Total Assistance Listing No. 21.027					**217,581**
Total U.S. Department of the Treasury					**217,581**
U.S. Department of Health and Human Services					
Substance Abuse and Mental Health Services Projects of Regional and National Significance					
Passed through:					
State of Wyoming	93.243	SLFRP0005	120,000	07/14/22-05/15/24	42,508
Total Assistance Listing No. 93.243					**42,508**

Social & Environmental Entrepreneurs, Inc.
Schedule of Expenditures of Federal Awards—*Continued*
Year Ended December 31, 2023

Federal Department/ Federal Program Title/ Pass-Through Agency	Federal Assistance Listing Number	Grantor's Number	Federal Grant Amount	Grant Period	Expenditures
U.S. Department of Health and Human Services—*Cont.*					
Refugee and Entrant Assistance State/ Replacement Designee Administered Programs					
Passed through:					
State of Montana	93.566	22-04-1-01-008-0	$ 379,183	10/01/20-09/30/25	$ 96,277
				Total Assistance Listing No. 93.566	**96,277**
CCDF Cluster					
Child Care and Development Block Grant (CACFP)					
Passed through:					
State of Iowa	93.575	ARPA-ECE TA	571,983	10/15/21-06/30/24	194,185
State of New Mexico Early Childhood Education Care Department	93.575	2102NMCCC5	55,640	05/24/22-06/30/23	13,715
Texas Workforce Commission	93.575	2922CSA001	404,498	06/10/22-05/31/24	198,993
				Total CCDF Cluster Assistance Listing Nos. 93.489, 93.575, and 93.596	**406,893**
Ending the HIV Epidemic: A Plan for America— Ryan White HIV/AIDS Program Parts A and B					
Passed through:					
State of Mississippi	93.686	SG - 2199 R2	1,192,179	03/01/22-02/28/24	369,820
				Total Assistance Listing No. 93.686	**369,820**
				Total U.S. Department of Health and Human Services	**915,498**
				Total Federal Awards	**$ 1,473,061**

See accompanying notes to schedule of expenditures of federal awards.

Social & Environmental Entrepreneurs, Inc.
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2023

Note 1—Basis of Presentation

The accompanying–schedule of expenditures of federal awards includes the federal grant activity of Social & Environmental Entrepreneurs, Inc. under programs of the federal government for the year ended December 31, 2023. The information in this schedule is presented in accordance with 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). Because the schedule presents only a selected portion of the operations of Social & Environmental Entrepreneurs, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Social & Environmental Entrepreneurs, Inc..

Note 2—Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the schedule represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Note 3—Indirect Cost Rate

Social & Environmental Entrepreneurs, Inc. has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Social & Environmental Entrepreneurs, Inc.
Summary of Schedule of Prior Audit Findings
Year Ended December 31, 2023

There were no prior year audit findings.

Quigley & Miron

Certified Public Accountants

Suite 1755
3580 Wilshire Boulevard
Los Angeles, California 90010

Telephone: (213) 639-3550
Facsimile: (213) 639-3555

Suite 700
1999 South Bascom Avenue
Campbell, California 95008

Telephone: (408) 869-6108
Facsimile: (213) 639-3555

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
Social & Environmental Entrepreneurs, Inc.
Calabasas, California

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Social & Environmental Entrepreneurs, Inc. (SEE), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated May 12, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered SEE's internal control over financial reporting 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 SEE's internal control. Accordingly, we do not express an opinion on the effectiveness of SEE'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 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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

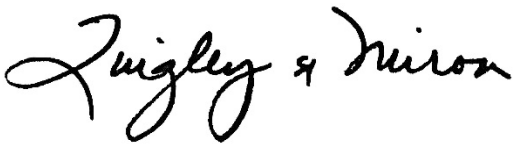
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether SEE's financial statements are free of 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 SEE's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SEE's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Los Angeles, California
May 12, 2025

Quigley & Miron

Certified Public Accountants

Suite 1755
3580 Wilshire Boulevard
Los Angeles, California 90010

Telephone: (213) 639-3550
Facsimile: (213) 639-3555

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Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

Board of Directors
Social & Environmental Entrepreneurs, Inc.
Calabasas, California

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions on Major Federal Programs

We have audited Social & Environmental Entrepreneurs, Inc.'s (SEE) 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 SEE's major federal programs for the year ended December 31, 2023. SEE's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Assistance Listing Number 93.686

In our opinion, except for the noncompliance described in *Basis for Qualified and Unmodified Opinions* section or our report, SEE complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal award program Assistance Listing Number 93.686 for the year ended December 31, 2023.

Unmodified Opinion on Assistance Listing Number 21.027

In our opinion, SEE complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its other major federal award program Assistance Listing Number 21.027 for the year ended December 31, 2023.

Basis for Qualified and Unmodified Opinions

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

We are required to be independent of SEE 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 qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of SEE's compliance with the compliance requirements referred to above.

Matter(s) Giving Rise to Qualified Opinion on Assistance Listing Number 93.686

As described in the accompanying schedule of findings and questioned costs, SEE did not comply with requirements regarding Assistance Listing Number 93.686 *Ending the HIV Epidemic: A Plan for America—Ryan White HIV/AIDS Program Part A and B,* as described in finding number 2023-003 for *Allowed Activit*ies.

Compliance with such requirements is necessary, in our opinion, for SEE to comply with the requirements applicable to that program.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding SEE'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 SEE'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 the SEE'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.

Other Matters

The results of our auditing procedures disclosed an instance of material noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-003. Our opinion on this major federal program is modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on SEE's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. SEE's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness.

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 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a material weakness.

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 internal control over compliance, yet important enough to merit attention by those charged with governance. We did not identify any such deficiencies in internal control over compliance during our audit.

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.

Government Auditing Standards requires the auditor to perform limited procedures on SEE's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. SEE's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of This Report

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 result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Los Angeles, California
May 12, 2025

Social & Environmental Entrepreneurs, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on whether the financial statements of Social & Environmental Entrepreneurs, Inc. were prepared in accordance with accounting principles generally accepted in the United States of America.
2. A material weakness relating to internal control over financial reporting was identified during the audit. No instances of significant deficiency relating to internal control over financial reporting were identified during the audit.
3. No instances of noncompliance material to the financial statements of Social & Environmental Entrepreneurs, Inc. were disclosed during the audit.
4. Two material weaknesses relating to internal control over major programs were identified during the audit of the major federal award programs. No instances of significant deficiencies relating to internal control over major programs were identified during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs of Social & Environmental Entrepreneurs, Inc. expresses a qualified opinion and an unmodified opinion.
6. All audit findings that are required to be reported in accordance with Title 2 U.S. *Code of Federal Regulations* section 200.516(a) are reported in this schedule.
7. The programs tested as major programs were the U.S. Department of Treasury, Coronavirus State and Local Fiscal Recovery Funds, Assistance Listing No. 21.027 and the U.S. Department of Health and Human Services, Ending the HIV Epidemic: A Plan for America—Ryan White HIV/AIDS Program Part A and B, Assistance Listing No. 93.686.
8. The threshold for distinguishing Types A and B programs was $750,000.
9. Social & Environmental Entrepreneurs, Inc. was determined not to be a low-risk auditee.

B. Findings—Financial Statements Audit

See schedule of findings following, detailing finding 2023-001.

C. Findings and Questioned Costs—Major Federal Award Program

See schedule of findings following, detailing findings 2023-002 and 2023-003.

B. Findings— Financial Statements Audit

Finding 2023-001: Net Assets with Donor Restrictions

Material Weakness over Financial Reporting

Criteria: Per FASB Topic: 958-605-25-2, Contributions Received, "a contribution made and a corresponding contribution received are generally recognized by both the donor and the donee at the same time, that is, when made or received, respectively, or if conditional when the barrier is overcome." ASU 2018-08 states that a contribution is a transfer of cash or other assets, including unconditional promises to give, or a reduction, settlement, or cancellation of liabilities; ASU 2018-08 further states that donors may "impose restrictions that are temporary in nature", for example, stipulating that resources must be used after a specified date. Per Accounting Standards Codification 606, or ASC 606, provides a standardized framework for revenue recognition, ensuring consistency and comparability across industries. Under ASC 606, revenue is recognized when control of goods or services is transferred to the customer, and it requires companies to disclose more detailed information about their revenue streams.

Condition: Certain exchange transactions were recorded as contributions with donor-imposed restrictions.

Context: In the preparation for SEE's first single audit and first financial statement audit under government auditing standards, SEE noted certain beginning net assets should have been reported without donor restrictions. After extensive research, SEE prepared a beginning net asset adjustment.

Cause: SEE misinterpreted nonprofit revenue recognition standards, incorrectly recording exchange transactions as with donor restrictions until the contract was concluded.

Effect or Potential: Net assets at December 31, 2022 have been restated to correct the error, resulting in an increase of net assets without donor restrictions of $1,480,458, and a decrease in net assets with donor restrictions in the same amount.

Recommendation: We recommend SEE stay up to date on GAAP issues related to revenue recognition by taking additional training classes.

Views of the Responsible Officials and Planned Corrective Actions: SEE agrees with the finding and will implement recommended procedures immediately.

C. Findings and Questioned Costs—Major Federal Award Program

Finding 2023-002:

Information on the Federal Program:

Compliance Requirements:	Other—Schedule of Expenditure of Federal Awards Preparation
Type of Finding:	Material Noncompliance and Material Weakness in Internal Control over Compliance.

Criteria: 2 CFR 200.510 indicates that the auditee must prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the auditee's financial statements which must include the total federal awards expended as determined in accordance with 200.502 *Basis for Determining Federal Awards Expended*. Per 2 CFR 200.502, the determination of when a federal award is expended should be based on when the activity related to the federal award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with federal statutes, regulations, and the terms and conditions of federal awards, such as: expenditure/expense transactions associated with awards. In addition, 2 CFR Part 200.303 requires the program establish and maintain effective internal controls over federal awards that provide reasonable assurance of compliance with federal statutes, regulations, and the terms and conditions of federal awards.

Condition: SEE did not include an existing federally funded contract during the preparation of the SEFA for the year ended December 31, 2023.

Cause: SEE was not aware that the contract should be included in the SEFA.

Effect or Potential Effect: Due to the control deficiencies described above, if not for auditor assistance, inaccurate expenditures would have been reported to the Federal government. In addition, these errors could result in improper selections of major program(s) for the single audit.

Questioned costs: No questioned costs were identified as a result of this compliance finding.

Context: SEE mistakenly omitted to report $198,993 of federal award expenditures under the CCDF Cluster, Child Care and Development Block Grant, ALN 93.575.

Recommendation: We recommend that SEE establish formal procedures to ensure federally funded contracts are included in the SEFA as expenditures.

Views of responsible officials and planned corrective actions: Management acknowledges the omission of the federally contract from the auditee's prepared SEFA. Management is committed to properly preparing the SEFA, and to address this oversight, management will identify trainings for accounting personnel related to SEFA reporting and for those reviewing the schedule, to ensure its accuracy.

C. Findings and Questioned Costs—Major Federal Award Program—*Continued*

Finding 2023-003:

Information on the Federal Program:

Assistance Listing Number:	93.686—Ending the HIV Epidemic: A Plan for America—Ryan White HIV/AIDS Program Parts A and B.
Pass-Through Entity:	State of Mississippi.
Award Number:	SG-2199 R2.
Compliance Requirements:	Activities Allowed or Unallowed
Type of Finding:	Material Noncompliance and Material Weakness in Internal Control over Compliance.

Criteria: As stated in 2 CFR 200.430, part g, subsection 1, line vii, "budget estimates (meaning, estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards." 2 CFR 200.430 specifies that charges must be based on records that accurately reflect the work performed. 2 CFR 200.430, part g, subsection 1, line iii further specifies that "these records must reasonably reflect the total activity for which the employee is compensated by the recipient or subrecipient, not exceeding 100 percent of compensated activities."

Condition: SEE charged personnel service costs to the contract based on budgeted estimates and did not track actual hours spent on the federally funded contract for the year ended December 31, 2023.

Cause: Exempt employees must track hours similar to non-exempt employees for federal grants.

Effect or Potential Effect: As a result of the identified control deficiencies, there is a risk that personnel service costs charged to federal awards may not accurately reflect the actual work performed. This could lead to unallowable or unsupported costs being billed to federal contracts, potentially resulting in questioned costs or noncompliance with federal regulations.

Questioned costs: $72,765

Context: Of the $165,794 total salaries charged to the federal contract, $72,765 represents expenditures in which individuals' allocated hours were not properly supported.

Repeat Finding: not applicable

Recommendation: We recommend that SEE establish and implement standardized timekeeping procedures requiring all employees whose salaries are charged to federal contracts to submit accurate and complete timecards that reflect the actual hours worked.

Views of responsible officials and planned corrective actions: Management acknowledges the oversight in not utilizing timecards for salaried employees whose compensation is charged to federal contracts. To strengthen internal controls and ensure compliance with applicable federal regulations, management is committed to implementing corrective measures. As part of this effort, management will update existing policies and procedures, and will identify and provide targeted training for accounting personnel responsible for allocating salary charges to federal contracts.

The Foundation
BLACK GIRLS MENTAL HEALTH FOUNDATION

Dear San Marcos Community Foundation Grant Committee,

These letters reflect the deep trust and collaborative relationships we've built with community partners, and they speak to the urgent need for culturally responsive maternal mental health services in the region.

You can access the letters using the following link:
Letters of Support

Please don't hesitate to reach out if you need any additional information or documentation to support our submission.

Thank you again for the opportunity to apply and for your continued investment in community well-being.

Sincerely,

Dr. Jaih Craddock
Executive Director
Black Girls Mental Health Foundation

May 28, 2025

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

Dear Board of Directors and Grants Review Committee,

Boys & Girls Club of San Marcos (BGCSM) is most grateful for our continued partnership with the San Marcos Community Foundation. We appreciate the opportunity to submit a Regular Grant proposal in 2025. For 46 years, our organization has served as a place for our kids and teens to connect with their peers, find encouragement from mentors, explore new passions, and develop the skills and confidence that they need to reach their full potential. With 13 Club sites throughout San Marcos, we provide after-school and day camp programs and services to more than 2,000 youth, including more than 900 middle school- and high school-aged youth, each year.

Our organization respectfully requests a Regular Grant of $2,000 to support our Teen Life Readiness Program. We recognize the importance of mentorship from caring adults and hands-on learning experiences that promote life skills, financial literacy, and character building and collaboration for our youth. Through our Suite of Teen Programs, including the Teen Life Readiness Program, we aim to successfully prepare our teens with the knowledge, skills, and confidence to pursue their dreams and grow to become the next generation of change-makers.

Through the Teen Life Readiness Program, our young people will learn to plan and prepare healthy meals, understand proper nutrition and how to fuel their body, and advance their collaborative skills. This program complements our other teen-focused programs: Career Pathways, a college and workforce development program; Leaders in Training, which promotes good citizenship and civic engagement; Money Matters, a financial literacy program; and technology-focused programs in our Best Buy Teen Tech Center powered by Sony.

With your support, we can provide a world-class Club experience that assures success is within reach of every young person who comes through our doors, with all Club members on track to graduate from high school with a plan for the future, demonstrating good character and citizenship, and living a healthy lifestyle. We appreciate your consideration of this request. Should you have any questions, please reach out to me at christine@boysgirlsclubsm.org or 760-539-3321. Thank you ensuring **Great Futures** are within reach for our youth in San Marcos!

Sincerely,

Christine Vaughan
President & CEO

BOYS & GIRLS CLUB OF SAN MARCOS

Jennifer Loscher Branch & Administrative Offices
1 Positive Place
San Marcos, CA 92069
Tel. 760.471.2490
Fax 760.539.3324
www.boysgirlsclubsm.org

Walter J. & Betty C. Zable Foundation Branch
413 Autumn Drive
San Marcos, CA 92069

School Campus Programs
Double Peak K-8 School
Joli Ann Leichtag Elementary School
Knob Hill Elementary School
La Mirada Academy
Richland Elementary School
San Elijo Elementary School
San Elijo Middle School
San Marcos Elementary School
San Marcos Middle School
Woodland Park Middle School

Affordable Housing Sites
Melrose Villas Apartments

Board of Directors
Executive Committee
Paul Malone, *Chair*
Jason Simmons, *Immediate Past Chair*
Debbie Thompson, *Secretary*
Gary Levitt, *Treasurer*
Darius Khayat

Board of Directors
Robin Flaum
Maria Gomez
Warren Gorowitz
Michael Harris
Dr. Andy Johnsen
Stacy Moskowitz
Dr. Star Rivera-Lacey
John Seymour
Leon Wyden

President & CEO
Christine Vaughan

Title

Boys & Girls Club of San Marcos - Teen Life Readiness Program

05/30/2025

id. 50675949

by **Grants Boys & Girls Club of San Marcos** in **San Marcos Community Foundation**
on behalf of **Boys & Girls Club of San Marcos**

grants@boysgirlsclubsm.org

Original Submission

05/30/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Boys & Girls Club of San Marcos - Teen Life Readiness Program
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Teen Life Readiness Program
Project Start Date	7/1/2025
Project End Date	12/31/2025
Date by Which Funds Will Be Expended:	12/31/2025
Total Number of People Served by this Project	40
Total Number of People Served by this Project in San Marcos Only	40
Grant Amount Requested	2000
	Organization Details

Organization Name	Boys & Girls Club of San Marcos
Organization Street Address	1 Positive Place
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92069
Organization Website	www.boysgirlsclubsm.org
Organization's EIN	95-3330218 200 Boys & Girls Club of San Marcos 0cacd079-8971-4cc7-858e-dafb5821e065 1 Positive Pl San Marcos CA 92069 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-05-12T00:00:00 2025-05-27T00:00:00 501(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) 2025-05-12T00:00:00 1982 06
	Contact Information
Contact First Name	Erin
Contact Last Name	Radclyffe
Contact Title	Director of Grants & Stewardship
Contact Phone	+17605393317
Contact Email	erin@boysgirlsclubsm.org
	Project Details

Briefly describe your request for funds.	Boys & Girls Club of San Marcos (BGCSM) is dedicated to providing a safe and empowering space for all school-aged youth in our community to grow, learn, connect, explore interests, and thrive. Driven by its mission to inspire and enable all young people to realize their full potential as productive, responsible, and caring citizens, BGCSM offers high-impact and research-proven programs that focus on academic success, health and wellness, youth leadership development, and skill readiness to encourage and support young learners as they become the community's next generation of responsive, purposeful leaders. Founded in 1979, BGCSM strives to empower youth to reach their academic and personal goals. We offer educational, recreational, and wellness programming to a diverse community, serving more than 2,000 school-age youth each year. Our collection of impactful programs are offered at 13 locations throughout San Marcos—including two stand-alone Clubhouses, 10 school-based sites, and one affordable housing community. We are connected for all 18 traditional K-12 schools in the San Marcos Unified School District, including seven Title I schools serving San Marcos' most underserved youth. We encourage our youth to realize the limitless possibilities within their reach and connect them to the resources and tools to achieve them.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Our Suite of Teen Programs connect middle school- and high school-aged youth to resources and support that encourage professional skill development, financial literacy, and life skills. These programs offer opportunities for leadership development, creative expression, personal growth, and future readiness. The teenage youth our organization serves are part of underserved, marginalized communities, such as low-income households (82%) and youth of color (85%). Youth have limited access to mentorship with caring adults and learning opportunities that further their curiosity, critical thinking, and leadership skills. Our Teen Life Readiness Program includes educational cooking and goal setting as our teens learn to make responsible, healthful decisions and build a foundation of life skills. They will be able to grow and develop these skills as they move forward to the next stage of their lives. This program began in September 2023, offering education, guidance, and hands-on learning as teens prepared a variety of nutritious meals. We propose to serve 40 middle school and teenage youth and encourage them to achieve the following goals through the Teen Life Readiness Program: • Promote healthy lifestyles as they learn to make healthy meals with nutritious food ingredients. • Instill self-confidence and leadership with character building, collaboration, and effective communication.

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.	Best Buy: offers workforce readiness & technological skill development Pacific Youth Foundation: promotes character building and leadership Sony: fosters creativity & skill building with technology
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.	2024 Regular Grant ($1,000): furthering knowledge and skill advancement by offering scholarships to underserved youth during Summer Day Camp at the Walter J. & Betty C. Zable Foundation Branch.
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.	For 46 years, BGCSM has been dedicated to supporting and improving personal and professional development for youth in the San Marcos community. Our organization first opened at Woodland Park, serving several hundred Club members in modular classrooms. In 1995, BGCSM opened the Jennifer Loscher Branch (JLB), a 16,000-square-foot facility with a $1M operating budget and nearly 1,000 members. In 2005, BGCSM opened its Teen Center, a space to serve high school-aged youth at JLB. A second teen-focused space in this facility opened in 2017, the Best Buy Teen Tech Center powered by Sony. BGCSM's growth has continued over the last two decades, opening 12 additional sites throughout San Marcos on school campuses, affordable housing communities, and a second stand-alone Clubhouse. By expanding our reach in the community, we serve more than 2,000 youth each year. Programming is offered in the style of Specialty Clubs with 8- to 10-week programs that align with Club members' interests and goals. Each Specialty Club is designed and facilitated by a Youth Development Professional whose mutual interest, knowledge, and expertise align with the subject. Last year, members enjoyed learning and participating in more than 40 different themed clubs, which included Art Club, Cooking Club, Digital Literacy & Technology, STEM, Drama, and Chess. These Specialty Clubs incorporate youth-centered activities that provide members with opportunities to showcase their creativity, develop meaningful relationships with mentors and peers, and pursue their aspirations.

Our teen programs prepare middle school- and high school-aged members for academic success and professional excellence after their time with the Clubhouse. Teens learn leadership skills through the Leaders in Training Program, engage in career exploration and strengthen their hard and soft skills through the Career Pathways program, enhance financial literacy with the Money Matters program, and practice technical skills in the Best Buy Teen Tech Center powered by Sony. Through these activities, BGCSM ensures members are ready for the workforce and/or postsecondary education. Teens engage in activities such as community service, a mock interview process, and social entrepreneurship projects to build their portfolio of skills. These opportunities provide them with encouragement to expand and develop their career goals and pursue interests they are passionate about.

Our Suite of Teen Programs has achieved tremendous growth and success in recent years, and we are proud to facilitate after-school and day camp services year-round in our two teen-focused spaces at the Jennifer Loscher Branch. Teen enrollment is the highest in our organization's history, serving more than 900 teens in the last year. We achieved record participation (22 teens) in our Career Pathways program. Further, in the last five years, three of our Club teens have won the San Diego County Youth of the Year competition and moved forward to represent at the State competition. In the last two years, three of our teens have earned a $40,000 college scholarship from Best Buy as they pursue degrees in business and law.

We aim to continue growing this program to equip our teens with a diverse set of skills they can further develop as they move on in the next phase of their lives. Investment in this project will allow our organization to promote meaningful life skills for our teens through the Teen Life Readiness Program and instill confidence in their own abilities and aspirations. One of our teen Club members shared, "Cooking is a life skill that everyone should have. I would love to have this in our program so I can bring these skills to my everyday life."

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

Teen_Life_Readiness_Program.pdf

Please upload the annual operating budget for your organization.

BGCSM_FY2024-25_Org_Budget_Summary.pdf

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

BGCSM_Audited_FS_6.30.2024.pdf

Please attach the first two pages of your Federal 990.

BGCSM_Form_990_FY23-24_pgs._1-2.pdf

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

SMCF_Regular_Grant_Cover_Letter_2025-26-signed.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	3785
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We will purchase a stove, food, and kitchen supplies. Personnel and other program costs for the teen programs are covered by other funds. We will offer this program if the full grant is not awarded.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Lowe's Frigidaire 30-in 4 burners Smooth Surface (Radiant) Stainless steel, Item #1326099, Model #FFEC3025US Electric Cooktop	$ 949.00	Our current electric stove takes approximately 30 minutes to heat up. This appliance is approximately 10 years old, and purchasing a replacement would be extremely helpful for this program.
Produce (e.g., bell peppers, onions, cilantro, lime, tomatoes, cucumber, lemon, parsley, basil, lettuce, avocado, zucchini, potatoes, watermelon, carrots, kiwis, jalapenos)	$ 140.00	
Condiments (e.g., minced garlic, beans, corn, pickles, relish, diced tomatoes, olive oil, red wine vinegar, honey, Dijon mustard, hot suace, mayonnaise, ketcup, mustard, marinara sauce, BBQ sauce)	$ 139.00	
Spices (e.g., garlic powder, sea salt, black pepper, taco seasoning, paprika, oregano, red pepper flakes, chili powder, cumin, sugar, onion powder, cayenne pepper)	$ 67.00	
Dairy (e.g., feta cheese, Greek yogurt, sour cream, Colby jack cheese, mozzarella cheese, coconut milk, ricotta cheese, eggs, milk)	$ 76.00	
Grains & Toppings (e.g., pasta, sunflower seeds, crumbled bacon, rice, garlic bread, multi-grain hamburger buns, breadcrumbs)	$ 62.00	
Meats & Broths (e.g., chicken, ground beef, ground turkey, chicken broth, vegetable broth, bacon)	$ 201.00	
Frozen broccoli	$ 7.00	
Frozen edamame	$ 7.00	
Popsicle molds	$ 22.00	
Kitchenware (e.g., plates, utensils, can opener, vegetable chopper, garlic mincer, potato peeler, cheese grater, pack of dishes, aprons, oven mitts)	$ 365.00	
Total budget for this PROJECT:	$ 2,035.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Pacific Youth Foundation (supporting personnel expenses for Director of Teen Services and program expenses related to the Leaders in Training program)	$ 45,000.00	P
Additional Funding Source 2			
Additional Funding Source 3			
Additional Funding Source 4			
Additional Funding Source 5			
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

BOYS & GIRLS CLUB
OF SAN MARCOS

Boys & Girls Club of San Marcos
FY2024-2025 Organizational Budget Summary

	Total
Revenue	
Contributions	$370,039
Grants	$3,908,636
Fee Based	$959,260
Special Events	$333,000
Total Revenue	**$5,570,935**
Expenditures	
Personnel Expenses	$4,097,839
Operating Expenses	$801,142
Fundraising Expenses	$179,250
Program Expenses	$334,321
In-Kind Expenses	$150,000
Total Expenditures	**$5,562,552**
Net Income	**$8,383**

INDEPENDENT AUDITOR'S REPORT AND

FINANCIAL STATEMENTS

OF

BOYS & GIRLS CLUB OF SAN MARCOS

JUNE 30, 2024 AND 2023

BOYS & GIRLS CLUB OF SAN MARCOS
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JUNE 30, 2024 AND 2023

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Covell, Janí & Pasch LLP

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Board of Directors of
Boys & Girls Club of San Marcos
San Marcos, California

Opinion

We have audited the accompanying financial statements of Boys & Girls Club of San Marcos (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 financial statements referred to above present fairly, in all material respects, the financial position of Boys and Girls Club of San Marcos 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 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 Boys and Girls Club of San Marcos 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Boys and Girls Club of San Marcos's ability to continue as a going concern within one year after the date that the financial statements are available to be issued

Auditor's Responsibilities for the Audit of the Financial Statements

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

considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

Covell, Jani & Pasch LLP
Escondido, California
February 21, 2025

BOYS & GIRLS CLUB OF SAN MARCOS
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash and cash equivalents	$ 1,336,359	$ 1,236,996
Investments, without donor restrictions	1,313,794	1,168,669
Accounts receivable	-	17,727
Unconditional promises to give	125,000	285,000
Grants receivable	292,948	239,344
Prepaid expenses	36,255	47,505
TOTAL CURRENT ASSETS	3,104,356	2,995,241
PROPERTY AND EQUIPMENT, NET	2,451,082	2,423,486
INVESTMENTS, ENDOWMENT (WITH DONOR RESTRICTIONS)	65,001	65,001
TOTAL ASSETS	**$ 5,620,439**	**$ 5,483,728**

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 70,804	$ 49,306
Accrued payroll liabilities	209,157	186,397
Note payable	50,976	-
Deferred revenue and deposits	153,306	110,340
TOTAL CURRENT LIABILITIES	484,243	346,043
TOTAL LIABILITIES	484,243	346,043
NET ASSETS		
Without donor restrictions	4,806,970	4,983,355
With donor restrictions	329,226	154,330
TOTAL NET ASSETS	5,136,196	5,137,685
TOTAL LIABILITIES AND NET ASSETS	**$ 5,620,439**	**$ 5,483,728**

BOYS & GIRLS CLUB OF SAN MARCOS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
General club revenue	$ 893,932	$ -	$ 893,932
Grants	3,723,821	315,890	4,039,711
Public support contributions	207,367		207,367
In-kind donations	175,401	-	175,401
Special events	344,171	-	344,171
Less: special events direct expenses	(268,108)	-	(268,108)
Other income	7,701	-	7,701
Interest and dividends	110,573	-	110,573
Investment return, net	184,125	-	184,125
TOTAL SUPPORT AND REVENUE	5,378,983	315,890	5,694,873
NET ASSETS RELEASED FROM RESTRICTIONS	140,994	(140,994)	-
	5,519,977	174,896	5,694,873
EXPENSES			
PROGRAM SERVICES			
Jennifer Loscher & Autumn Dr. branches	1,355,146	-	1,355,146
San Marcos Unified School District	2,672,635	-	2,672,635
Other programs	774,989	-	774,989
TOTAL PROGRAM SERVICES	4,802,770	-	4,802,770
SUPPORTING SERVICES			
Management and general expenses	847,283	-	847,283
Fundraising costs	46,309	-	46,309
TOTAL SUPPORTING SERVICES	893,592	-	893,592
TOTAL EXPENSES	5,696,362	-	5,696,362
INCREASE (DECREASE) IN NET ASSETS	(176,385)	174,896	(1,489)
NET ASSETS AT BEGINNING OF YEAR	4,983,355	154,330	5,137,685
NET ASSETS AT END OF YEAR	**$ 4,806,970**	**$ 329,226**	**$ 5,136,196**

See independent auditor's report and notes to financial statements

BOYS & GIRLS CLUB OF SAN MARCOS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE			
General club revenue	$ 945,139	$ -	$ 945,139
Grants	3,145,596	242,000	3,387,596
Public support contributions	333,715	10,000	343,715
In-kind donations	101,310	-	101,310
Special events	249,911	-	249,911
Less: special events direct expenses	(191,557)	-	(191,557)
Interest and dividends	68,288	-	68,288
Investment return, net	112,654	-	112,654
TOTAL SUPPORT AND REVENUE	4,765,056	252,000	5,017,056
NET ASSETS RELEASED FROM RESTRICTIONS	573,962	(573,962)	-
	5,339,018	(321,962)	5,017,056
EXPENSES			
PROGRAM SERVICES			
Jennifer Loscher & Autumn Dr. branches	1,189,438	-	1,189,438
San Marcos Unified School District	1,892,234	-	1,892,234
Other programs	739,146	-	739,146
TOTAL PROGRAM SERVICES	3,820,818	-	3,820,818
SUPPORTING SERVICES			
Management and general expenses	715,627	-	715,627
Fundraising costs	18,081	-	18,081
TOTAL SUPPORTING SERVICES	733,708	-	733,708
TOTAL EXPENSES	4,554,526	-	4,554,526
INCREASE (DECREASE) IN NET ASSETS	784,492	(321,962)	462,530
NET ASSETS AT BEGINNING OF YEAR	4,198,863	476,292	4,675,155
NET ASSETS AT END OF YEAR	**$ 4,983,355**	**$ 154,330**	**$ 5,137,685**

See independent auditor's report and notes to financial statements

BOYS & GIRLS CLUB OF SAN MARCOS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

	Program Services				Support Services			Total Expenses
	JL & AD Branches	San Marcos Unified School District	Other Programs	Total Program Services	Management and General	Fundraising Costs	Total Support Services	Year Ended June 30, 2024
EXPENSES								
Advertising, promotions, and awards	$ 9,599	$ 20,044	$ 3,295	$ 32,938	$ 2,568	$ 3,524	$ 6,092	$ 39,030
Bank and merchant fees	11,374	24,028	4,368	39,770	(9,227)	3,042	(6,185)	33,585
Board meetings/leadership support	-	-	32	32	560	-	560	592
Depreciation	63,648	134,641	24,480	222,769	22,032	-	22,032	244,801
Dues and licenses	10,676	8,799	17,030	36,505	13,134	717	13,851	50,356
Employee benefits	31,776	77,703	22,198	131,677	69,318	-	69,318	200,995
Employee wages and salaries	734,363	1,928,866	399,877	3,063,106	483,984	-	483,984	3,547,090
Employer payroll taxes, WC insurance and fees	86,442	207,989	41,607	336,038	87,012	-	87,012	423,050
Insurance	11,704	23,948	4,555	40,207	4,748	-	4,748	44,955
In-kind expense	600	12,429	33,451	46,480	-	35,403	35,403	81,883
Meals and entertainment	3,906	2,247	3,783	9,936	6,940	98	7,038	16,974
Outside Services	2,687	-	-	2,687	-	-	-	2,687
Postage	-	-	-	-	158	3,062	3,220	3,220
Professional fees	15,138	25,030	5,190	45,358	51,186	47	51,233	96,591
Program field trips	34,717	8,052	43,440	86,209	-	-	-	86,209
Repairs and maintenance	120,025	8,155	27	128,207	2,816	-	2,816	131,023
Scholarships	3,500	-	2,000	5,500	-	-	-	5,500
Supplies and equipment	107,682	184,697	81,423	373,802	51,773	372	52,145	425,947
Telephone and utilities	56,414	3,151	267	59,832	41,002	-	41,002	100,834
Training and conferences	27,008	2,626	86,092	115,726	13,641	-	13,641	129,367
Travel	23,887	230	1,874	25,991	5,638	44	5,682	31,673
TOTAL EXPENSES	**$ 1,355,146**	**$ 2,672,635**	**$ 774,989**	**$ 4,802,770**	**$ 847,283**	**$ 46,309**	**$ 893,592**	**$ 5,696,362**

See independent auditor's report and notes to financial statements

BOYS & GIRLS CLUB OF SAN MARCOS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	Program Services				Support Services			Total Expenses
	JL & AD Branches	San Marcos Unified School District	Other Programs	Total Program Services	Management and General	Fundraising Costs	Total Support Services	Year Ended June 30, 2023
EXPENSES								
Advertising, promotions, and awards	$ 2,469	$ 3,546	$ 2,696	$ 8,711	$ 21,037	$ 3,690	$ 24,727	$ 33,438
Bank and merchant fees	4,652	13,666	7,851	26,169	2,908	3,339	6,247	32,416
Board meetings/leadership support	146	-	-	146	956	200	1,156	1,302
Depreciation	33,643	98,827	56,773	189,243	21,028	-	21,028	210,271
Dues and licenses	8,742	4,105	13,875	26,722	16,197	1,390	17,587	44,309
Employee benefits	42,842	57,188	17,117	117,147	53,767	-	53,767	170,914
Employee wages and salaries	697,048	1,354,664	358,285	2,409,997	412,687	-	412,687	2,822,684
Employer payroll taxes, WC insurance and fees	84,446	164,138	43,403	291,987	50,039	-	50,039	342,026
Insurance	5,855	16,765	9,397	32,017	4,375	-	4,375	36,392
In-kind expense	6,921	-	20,000	26,921	-	6,751	6,751	33,672
Meals and entertainment	2,154	153	185	2,492	6,774	143	6,917	9,409
Outside Services	1,952	-	-	1,952	-	-	-	1,952
Postage	-	-	-	-	785	1,272	2,057	2,057
Professional fees	13,062	35,600	31,927	80,589	29,619	-	29,619	110,208
Program field trips	19,404	3,355	27,338	50,097	314	-	314	50,411
Repairs and maintenance	86,864	760	173	87,797	1,860	-	1,860	89,657
Scholarships	-	-	1,000	1,000	-	-	-	1,000
Supplies and equipment	89,996	110,306	60,158	260,460	55,103	84	55,187	315,647
Telephone and utilities	52,528	10,616	4,985	68,129	14,183	1,093	15,276	83,405
Training and conferences	24,039	18,436	83,288	125,763	15,412	-	15,412	141,175
Travel	12,675	109	695	13,479	8,583	119	8,702	22,181
TOTAL EXPENSES	**$ 1,189,438**	**$ 1,892,234**	**$ 739,146**	**$ 3,820,818**	**$ 715,627**	**$ 18,081**	**$ 733,708**	**$ 4,554,526**

See independent auditor's report and notes to financial statements

BOYS & GIRLS CLUB OF SAN MARCOS
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (1,489)	$ 462,530
ADJUSTMENTS TO RECONCILE CHANGE IN NET ASSETS PROVIDED (USED) BY OPERATING ACTIVITIES		
Depreciation	244,801	210,271
Realized and unrealized (gain) loss on investments	(197,284)	(124,374)
(Increase) decrease in accounts receivable	177,727	(25,397)
(Increase) decrease in grants receivable	(53,604)	45,612
(Increase) decrease in prepaid expenses	11,250	24,899
(Increase) decrease in refunds receivable - ERC	-	162,416
Increase (decrease) in accounts payable	21,498	(28,887)
Increase (decrease) in accrued payroll expenses	22,760	45,903
Increase (decrease) in deferred revenue and deposits	42,967	(46,637)
Total adjustments	270,115	263,806
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	268,626	726,336
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(272,398)	(566,058)
Proceeds from sale of investments	946,332	866,601
Purchase of investments	(894,173)	(1,344,916)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(220,239)	(1,044,373)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds received on note payable	50,976	-
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	50,976	-
NET INCREASE (DECREASE) IN CASH	99,363	(318,037)
CASH, BEGINNING OF YEAR	1,236,996	1,555,033
CASH, END OF YEAR	**$ 1,336,359**	**$ 1,236,996**
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
CASH PAID DURING THE YEAR FOR:		
Interest expense	$ -	$ -
Income tax	$ -	$ -

See independent auditor's report and notes to financial statements

A. ORGANIZATION

The Boys & Girls Club of San Marcos (the "Club") was incorporated January 23, 1979 pursuant to the general nonprofit corporation law of the state of California. The specific purpose of the Club is to promote the social, educational, health, leadership, and character development of boys and girls during critical periods of their growth.

The Club maintains two primary facilities (Jennifer Loscher Branch and Walter J. & Betty C. Zable Foundation Branch) and various sub-sites in the San Marcos area.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

New Accounting Standards/Change in Accounting Principles

ASU 2016-02

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842), which supersedes existing guidance for accounting for leases under Topic 840, Leases. The FASB also subsequently issued the following additional ASUs, which amend and clarify Topic 842: ASU 2018-01, Land Easement Practical Expedient for Transition to Topic 842; ASU 2018-10, Codification Improvements to Topic 842, Leases; ASU 2018-11, Leases (Topic 842): Targeted Improvements; ASU 2018-20, Narrow-scope Improvements for Lessors; and ASU 2019-01, Leases (Topic 842): Codification Improvements. The most significant change in the new leasing guidance is the requirement to recognize right-to-use ("ROU") assets and lease liabilities for operating leases on the balance sheet.

The Club adopted FASB Topic 842, Leases, using the modified retrospective approach with July 1, 2022 as the date of initial adoption (effective date method) and utilized all of the available practical expedients. The Club has elected to apply the short-term lease exception to all leases with a term of one year or less and therefore the adoption did not result in any changes to the Club's balance sheet as no recognition of ROU assets and lease liabilities for operating leases was required. The accounting for finance leases remained substantially unchanged.

ASU 2016-13

In June 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments ("ASU 2016-13" or "ASC 326"). ASU 2016-13 revises the accounting requirements related to the measurement of credit losses and requires organizations to measure all expected credit losses for financial assets based on historical experience, current conditions, and reasonable and supportable forecasts about collectability. Assets must be presented in the financial statements at the net amount expected to be collected. During 2019, the FASB issued additional ASUs amending certain aspects of ASU 2016-13.

On July 1, 2023, the Club adopted the new accounting standard and all of the related amendments using the modified retrospective method. There were no adjustments made by applying the new credit loss standard due to the immaterial effect on the financial statements.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The Club's accounting records and the accompanying financial statements are prepared on the accrual basis in accordance with generally accepted accounting principles (GAAP) whereby all revenue is recognized when earned rather than received and expenses are recognized when incurred rather than when paid and, accordingly, reflect all significant receivables, payables and other liabilities.

Financial Statement Presentation

The financial statements are presented in accordance with the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements of Non-For-Profit Entities.* Under ASU 2016-14, the Club is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restriction: net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the club. These net assets may be used at the discretion of the Club's Board of Directors.

Net assets with donor restriction: net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Club or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Investments

The Club carries investments in marketable securities with readily determinable fair values at their fair values based on quoted prices in active markets in the statement of financial position. Unrealized gains and losses are included in investment return, net in the statement of activities.

Endowment Funds: The Club's endowment was created with a restricted corpus of $65,001 established in 1998. The corpus is part of the Club's investment account, which is governed by the Endowment Investment Policy adopted by the Board in April 2009. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. Earnings on the endowment fund are classified as without donor restrictions.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments (continued)

The Board of Directors of the Club 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 Club classifies as with donor restrictions net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

In accordance with UPMIFA, the Club considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the fund, (2) the purposes of the Club and the donor-restricted endowment fund, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Club, and (7) the Club investment policies.

Investment Return Objectives, Risk Parameters and Strategies: The investment goal is to achieve a total return that provides incremental value when benchmarked or compared to the relevant indexes. The Endowment Committee adheres to a total return policy in measuring investment performance. Total return is the sum of interest, dividends, and realized and unrealized gains and losses. The objective is for the portfolio to yield a total return (after fees and before distributions to current operations) of 3% over inflation, over a market cycle of usually 3-5 years, as measured by the Consumer Price Index (all urban CPI) annually. The Endowment Committee has the responsibility of determining the asset allocation guidelines that are the highest probability of achieving superior investment performance. The committee believes that the ultimate achievement of its investment mission statement is impacted most by the asset allocation decision. It is also the primary determinant of volatility of returns.

The endowment asset allocation guidelines are designed to portray the investment structure of the fund over a long time horizon. The advisors shall recommend an appropriate asset allocation mix for the portfolio within the following guidelines:

1. The equity portion of the portfolio will be managed within a range of 30% to 70%.
2. The fixed income portion will be managed within a range of 30% to 60%.

If the manager deems it necessary to vary from these ranges, such variance shall be discussed with the Club's Endowment Committee and approved by the Board of Directors if a change is to be made.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments (continued)

The following categories of securities transactions are not permissible within the Club's portfolio:

1. Short sales
2. Put and call options (except that calls may be written against securities owned)
3. Margin purchases or lending or borrowing money, except for publicly traded corporate debt
4. Letter stock, private placement, or direct placements
5. Equity securities of any company which has a record of less than three years continuous operation, including the operation of any predecessor
6. Purchase for purposes of exercising control of management
7. Derivatives of any other type
8. Stock loans
9. Commodities
10. Real estate properties
11. Oil or gas real property, without prior consultation with the Endowment Committee

The Endowment Committee is responsible for monitoring the investment management of the endowment funds' assets. The committee will hold formal meetings with the investment advisors periodically, at least semiannually. These meetings will include:

1. A summary of investment performance for the period measured against established performance benchmarks
2. A report of the portfolio's holdings showing individual security positions, at cost and market value
3. A review of all transactions, including a report of all capital gains and losses
4. Discussion on portfolio structure in light of current and anticipated market conditions and investment objectives of the funds

The investment advisors will furnish the Endowment Committee a quarterly report on a timely basis summarizing investment performance and showing individual security positions at cost and market. The report should also include a review of all transactions, including all capital gains and losses. The investment advisors are expected to notify the Endowment Committee whenever significant developments occur that may affect the portfolio. These developments include, but are not limited to, major changes in investment outlook, investment strategy, or any other matters affecting investing policy.

From time to time, the fair value of assets associated with individual or donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Club to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles, a deficiency of this nature is reported as unrestricted net assets. There was no such deficiency as of June 30, 2024 and 2023.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments (continued)

Spending Policy: This concept calls for a specific dollar amount based on a percentage of endowed assets to be used for the annual operating budget of the Club regardless of interim market fluctuations, income and dividend levels or capital gains/losses. The board will designate which funds will be considered endowed for purposes of this policy. Any funds not a part of the Club's endowment may be subject to other donor or board spending restrictions.

The percentage of total endowed fund assets used annually by the Club is the spending policy. The Board of Directors will set this percentage. The spending policy percentage will be multiplied by the "adjusted asset base" to determine the dollar value available for club operations. The "adjusted asset base" figure will be a moving aggregate of the previous 12-quarter end market values of eligible assets.

For the purposes of this policy, the Club will use 5% of the eligible assets on an annual basis to support club operations. This spending policy will go into effect once the fund's total "eligible asset base" reaches $5 million. However, this may be reviewed and/or changed by the Board of Directors.

Cash and Cash Equivalents

The Club considers instruments purchased with a fixed maturity date of three months or less to be cash equivalents for the purposes of the statement of cash flows.

Promises to Give

Unconditional promises to give in future periods are recognized as support in the period in which the promises are received and as assets, decreases of liabilities, or expenses depending on the form of benefit received. Promises to give are recorded at net realizable value if they are expected to be collected withing one year and at net present value if they are expected to be collected in more than one year.

Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Accounts Receivable

Accounts receivable consist of program fees due and grant contracts and are stated at the amount management expects to collect from unpaid balances. Balances that are still outstanding after management has used reasonable collection efforts are written off to bad debt expense.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Property and equipment are recorded at cost or, if donated, at the fair value at the date of donation. Generally, the Club capitalizes assets with a value of $2,500 or more. Expenditures for maintenance, repairs, and improvements, which do not materially extend the useful lives of the assets, are charged to operations in the periods incurred. Depreciation is provided on the straight-line and double declining methods over the estimated useful lives of the assets as follows:

Asset	Life
Building	30 years
Building improvements – Autumn Drive	30 years
Computers and peripherals	5-7 years
Furniture and fixtures	5-15 years
Leasehold improvements	10-30 years
Office equipment	5-7 years
Software	3 years
Vehicles	5 years

Contributions of long-lived assets, cash, or other assets that must be used to acquire these assets, are reported as increases in temporarily restricted net assets. Restrictions are considered met, and an appropriate amount is reclassified to unrestricted net assets over the useful life of the long-lived assets as determined by the Club's depreciation policy.

Use of Estimates

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

Donated Assets and Services

Contributions of donated non-cash assets are recorded at their fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skill, are provided by entities or persons possessing those skills, and would typically need to be purchased if they were not donated, are recorded at their fair value in the period received. See Note J for donated non-cash assets. There were no donated services for the year ended June 30, 2024.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and Revenue Recognition

Disclosures about the nature, amount, timing and uncertainty of revenue and cash flows arising from revenue streams that fall under *Revenue from Contracts with Customers (Topic 606)* are as follows:

Membership Fees – Membership fees for access to the Club's support services, which include admittance into the facility, access to technology resources, and access to sports and recreational activities, which are nonrefundable, are recognized over the membership period remaining based on when the fees are collected. Memberships are utilized for access to the Club's support services, and as such, performance obligations include ensuring the Club has educators and other resources available over time in order to have activities for which individuals who pay such fees are participating. Membership fee revenue was $42,121 and $43,330 for the years ended June 30, 2024 and 2023, respectively and is included in general club revenue on the statements of activities.

Program Fees – The Club generates revenue from registration fees for after-school, teen, school holiday and summer programs, which are nonrefundable. Program fees are considered exchange transactions by nature and are recognized over the period the activity is provided. Program fee revenue was $819,515 and $889,399 for the years ended June 30, 2024 and 2023, respectively, and is included in general club revenue on the statements of activities.

Overall economic conditions can impact the nature, timing, and uncertainty of the Club's revenues and cash flows.

The Club has additional revenue streams that are not within the scope of *Revenue Contracts with Customers (Topic 606)*:

Contributions and Grants, including unconditional promises to give, are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Grants and contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted grants and contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. When restrictions are satisfied in the same accounting period that the contribution is received, both the revenue and the related expense are reported as without donor restrictions.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and Revenue Recognition (continued)

The Club receives some grants, which are conditional upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as contribution revenue when the Club has incurred expenditures in compliance with specific contract or grant provisions. Any amounts received prior to incurring qualifying expenditures would be reported as refundable advances in the statement of financial position. The Club had grants receivable in the amount of $292,948 and $239,344 at June 30, 2024 and 2023, respectively, for qualifying expenditures that have been incurred, but not yet reimbursed to the Club.

Deferred Revenue

Program fee revenue and membership fees collected prior to the fiscal year to which they apply are deferred and recognized over the periods to which the dues and fees relate. Special event donations that are collected prior to the fiscal year in which the events occur are also deferred and recognized in the periods where the related expenses and events occur. Grant revenue collected prior to the fiscal year of the project timeframe are deferred and recognized in the appropriate fiscal year.

Leases

The Company leases certain buildings. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use ("ROU") assets, other current liabilities, and other long-term liabilities in the statements of financial position. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in the statements of financial position. For the years ended June 30, 2024 and 2023, the Club did not have any finance lease or material long-term operating lease obligations.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of functional expenses which report certain categories of expenses that are attributable to more than one program or support function. The expenses include employee wages and salaries, which are allocated to program and support services based on payroll costs for those services. Scholarships are allocated based on the program they benefit. All other expenses are allocated based on management's estimate.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising

The Club expenses advertising costs as they are incurred. The total advertising expense for the years ended June 30, 2024 and 2023 was $39,030 and $33,438, respectively.

Income Tax

The Club 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 tax under the U.S. Internal Revenue Code and Section 23701(d) of the California State Revenue and Taxation Code, except for unrelated business activities or unrelated business income. During the years ended June 30, 2024 and 2023, there were no unrelated business activities or unrelated business income.

C. FAIR VALUE MEASUREMENTS

The Club follows guidance issued by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, which provides the framework for measuring the fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

In January 2016 and February 2018, the FASB issued Accounting Standards Update (ASU) 2016-01 and ASU 2018-03, "Technical Corrections and Improvements to Financial Instruments—Overall: Recognition and Measurement of Financial Assets and Financial Liabilities" (ASU-2018-03), respectively. ASU 2016-01 changes accounting for equity investments, financial liabilities under the fair value option, and presentation and disclosure requirements for financial instruments. Equity investments with readily determinable fair values will be measured at fair value with changes in fair value recognized in net income instead of comprehensive income as was previously reported before the new standards.

Following is a description of the three input levels of the fair value hierarchy:

Level 1 Unadjusted quoted prices for identical assets or liabilities in active markets

Level 2 Quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, and inputs other than quoted prices that are observable or that can be corroborated by observable market data by correlation or other means.

Level 3 Unobservable inputs based upon the reporting entity's internally developed assumptions that market participants would use in pricing the asset or liability.

C. FAIR VALUE MEASUREMENTS (CONTINUED)

Assets and liabilities are classified in their entirety based on the lowest level of any input that is significant to the fair value measurement. The Club's assessment of the significance of a particular input to the fair value measurement requires judgement, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. There have been no changes in methodologies used at June 30, 2024.

Following is a description of the valuation methodologies used for assets measured at fair value:

Equities and exchange-traded: valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds: valued at the net asset value (NAV) of shares held by the Club at year end.

The following table sets forth by level, within the fair value hierarchy, the Club's investments, other than money market funds, included in cash at fair value as of June 30:

2024	Level 1	Level 2	Level 3	Total
Mutual funds				
Bond funds	$ 121,476	$ -	$ -	$ 121,476
Corporate bonds	380,368	-	-	380,368
Equities & exchange-traded				
Communication services	62,071	-	-	62,071
Consumer cyclical	25,484	-	-	25,484
Consumer defensive	55,555	-	-	55,555
Consumer goods	82,432	-	-	82,432
Financial services	40,680	-	-	40,680
Health	57,571	-	-	57,571
Industrial goods	1,401	-	-	1,401
Large blend	103,402	-	-	103,402
Large growth	94,864	-	-	94,864
Preferred stock (ETF)	1,420	-	-	1,420
Technology	352,071	-	-	352,071
Total asset fair value	$ 1,378,795	$ -	$ -	$ 1,378,795

C. FAIR VALUE MEASUREMENTS (CONTINUED)

2023	Level 1	Level 2	Level 3	Total
Mutual funds				
Bond funds	$ 104,458	$ -	$ -	$ 104,458
Corporate funds	348,465	-	-	348,465
High yield bonds	49,896	-	-	49,896
Equities & exchange-traded				
Communication services	59,372	-	-	59,372
Consumer cyclical	29,841	-	-	29,841
Consumer defensive	37,494	-	-	37,494
Consumer goods	83,968	-	-	83,968
Energy	46,225	-	-	46,225
Financial services	34,100	-	-	34,100
Health	60,673	-	-	60,673
Industrial goods	1,381	-	-	1,381
Large blend	84,223	-	-	84,223
Large growth	73,145	-	-	73,145
Preferred stock (ETF)	1,392	-	-	1,392
Short government	72,090	-	-	72,090
Technology	146,947	-	-	146,947
Total asset fair value	$ 1,233,670	$ -	$ -	$ 1,233,670

D. INVESTMENTS

The amortized cost of securities and their approximate fair values are as follows at June 30:

2024	Gross Amortized Cost	Gross Unrealized Gains/Losses	Fair Value
Equities and exchange traded	$ 695,209	$ 181,742	$ 876,951
Mutual funds	481,349	20,495	501,844
	$ 1,176,558	$ 202,237	$ 1,378,795
2023			
Equities and exchange traded	$ 611,453	$ 119,398	$ 730,851
Mutual funds	496,049	6,770	502,819
	$ 1,107,502	$ 126,168	$ 1,233,670

D. INVESTMENTS (CONTNUED)

Investments are classified as follows at June 30:

	2024	2023
Investments, without donor restrictions	$1,313,794	$1,168,669
Investments, endowment (restricted)	65,001	65,001
	$1,378,795	$1,233,670

Investment return, net consists of the following at June 30:

	2024	2023
Realized and unrealized gains (losses), net	$ 197,284	$ 124,374
Investment management fees	(13,159)	(11,720)
	$ 184,125	$ 112,654

E. AVAILABILITY AND LIQUIDITY

The following reflects the Club's financial assets as of June 30, 2024, reduced by amounts not available for general use because of donor-imposed restrictions within one year of the statement of financial position date:

Financial assets at year-end:	
Cash and cash equivalents	$ 1,336,359
Investments	1,378,795
Grants receivable	292,948
Promises to give	125,000
Total financial assets available	3,130,450
Less amounts not available for general use:	
Investment endowment	(65,001)
Financial assets available to meet cash needs for general expenditures over the next twelve months	$ 3,065,449

The Club regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Club considers all expenditures related to its ongoing program activities as well as the conduct of services undertaken to support those activities to be general expenditures.

F. CASH FLOW INFORMATION

The Club did not have any non-cash financing transactions relating to the purchase of fixed assets for the years ended June 30, 2024 and 2023.

G. RECEIVABLES

Receivables consist of the following at June 30:

	2024	2023
Accounts receivable		
Program fees receivable	$ -	$ 17,727
	$ -	$ 17,727
Grants receivable		
Reimbursable grant contracts	$ 292,948	$ 239,344
	$ 292,948	$ 239,344
Unconditional promises to give		
With donor restrictions for capital project	$ -	$ 255,000
With donor restrictions for wellness program	125,000	30,000
	$ 125,000	$ 285,000

Accounts and grants receivable are receivable in less than one year. The promises to give consist of unconditional pledges that had not yet been collected at year end and are due within one year. No allowance for uncollectible receivables has been reflected in the financial statements, as the Club believes all receivables to be fully collectible and there has been no significant history of bad debt write off.

H. PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at June 30:

	2024	2023
Building	$1,318,013	$1,318,013
Building improvements – Autumn Drive	1,152,874	1,152,874
Computers and peripherals	185,129	168,233
Furniture and fixtures	334,912	313,751
Leasehold improvements	1,311,184	1,076,844
Office equipment	43,200	43,200
Software	12,121	12,121
Vehicles	208,136	208,136
	4,565,569	4,293,172
Less accumulated depreciation	(2,114,487)	(1,869,686)
	$2,451,082	$2,423,486

Depreciation expense for the years ended June 30, 2024 and 2023 was $244,801 and $210,271, respectively.

I. NOTE PAYABLE

The Club received a loan from a company whose president and founder is a board member of the Club. The loan amount of $50,976 was for the final payment due on the installation of the solar system on the roof of the Club. The loan is interest-free and is to be repaid when the Club receives the solar energy tax credit, which is expected to be received by the end of 2025. The company may forgive the loan at any time at which it will then be treated as a donation. The balance on the note payable at June 30, 2024 and 2023 was $50,976 and $0, respectively. In September 2024, the Club was notified that the loan was forgiven. It will be treated as a donation in the year ended June 30, 2025.

J. GIFTS IN-KIND

The Club received in-kind donations for the years ended June 30:

	2024	2023
Prizes for fundraising events	$ 93,518	$ 67,699
Supplies for fundraising events	35,462	6,691
Supplies for programs	46,421	26,920
	$ 175,401	$ 101,310

All in-kind donations received by the Club for the years ended June 30, 2024 and 2023 were classified as without donor restrictions since they were received and utilized in the same period.

K. MAJOR GRANT CONTRACTS

After School Education and Safety (ASES) Program: There are contract agreements between San Marcos Unified School District and the Club (contractor) to operate an ASES program to improve academic achievement and provide safe and healthy recreation and prevention activities for students at qualified school sites. Initial grant contract terms covered a three-year period with extensions. Although this period has expired, the contract terms are eligible for renewal on an annual basis, and were renewed for the years ended June 30, 2024 and 2023. Award amounts totaled $904,272 and $904,007 for the years ended June 30, 2024 and 2023, respectively. Payments received totaled $904,208 and $904,007 for the years ended June 30, 2024 and 2023, respectively.

Expanded Learning Opportunity Program (ELOP): There is a contract agreement between San Marcos Unified School District and the Club (contractor) to implement the Expanded Learning Opportunity Program at numerous school sites in San Marcos. Award amounts totaled $1,975,220 and $1,975,220 for the years ended June 30, 2024 and 2023, respectively. Payments received totaled $1,917,833 and $1,225,917 for the years ended June 30, 2024 and 2023, respectively.

K. MAJOR GRANT CONTRACTS (CONTINUED)

Boys & Girls Club National Youth Mentoring Program (OJP): There are contract agreements between Boys & Girls Clubs of America and the Club (contractor) to create and/or preserve full-time equivalent paid staff positions and to implement or expand an evidence-based mentoring program. Grant contract terms cover a calendar year period. Any remaining amounts may carry forward to the next year. Total payments received for the years ended June 30, 2024 and 2023 were $36,315 and $87,100, respectively.

Copper Creek After School Program: There are contract agreements between BRIDGE Housing Corporation and the Club (contractor) to operate after school programs at Copper Creek Apartments to provide academic readiness and decreased tolerance for bullying and violence programs to youth members. The grant contract terms cover a calendar year period. Total payments received for the years ended June 30, 2024 and 2023 were $17,623 and $28,239, respectively. The Copper Creek contract was terminated due to low attendance.

Best Buy Foundation: There are contract agreements between The Best Buy Foundation and the Club (contractor) that provide grants to the Club when it establishes certain programs as follows: (1) Refresh & Retool Grant for the Club's Teen Tech Center for which $10,000 and $10,000 were received for the years ended June 30, 2024 and 2023, respectively, (2) an annual membership that includes a grant and license agreement for the Club's Best Buy Teen Tech Center for which $60,000 and $135,000 were received for the years ended June 30, 2024 and 2023, respectively, (4) Teen Tech Center Youth Internships & Incentives Grant for which $29,640 and $0 were received for the years ended June 30, 2024 and 2023, respectively, and (5) Teen Tech Center remodel grant for which $60,000 and $0 were received for the years ended June 30, 2024 and 2023, respectively.

Clubhouse Network: There are contract agreements between the Clubhouse Network and the Club (contractor) that provide grants to the Club when it establishes certain programs as follows: Clubhouse-to-Career Pathways to Success Program for which $0 and $75,000 were received for the years ended June 30, 2024 and 2023, respectively.

Hope through Housing After School Program: There are contract agreements between the Hope Through Housing Foundation and the Club (contractor) to operate after school programs at satellite sites located in two different affordable housing sites to provide academic readiness and decreased tolerance for bullying and violence programs to youth members. The grant contract terms covered ten-month periods from August through June. Award amounts totaled $12,500 per month (up to $125,000) for the years ended June 30, 2024 and 2023. For the years ended June 30, 2024 and 2023, there were additional funds provided for summer programs. Total payments received for the years ended June 30, 2024 and 2023 were $134,000 and $152,000, respectively.

State of California Natural Resources Agency Grant: The Club received a grant from the state of California to purchase three vans and provide cultural field trips and programs. The vans were purchased during the year ended June 30, 2023. The grant reimbursed up to $300,000 of eligible costs. Total payments received for the years ended June 30, 2024 and 2023 were $99,485 and $200,515, respectively.

L. NET ASSETS WITH DONOR RESTRICTIONS

Changes in restricted net assets for the year ended June 30, 2024 are as follows:

Purpose restrictions	2023	Additions	Released	2024
Best Buy Teen Tech Center	$ 46,067	$ 29,640	$ (68,435)	$ 7,272
Forte for Children – Music program	8,262	17,500	(20,684)	5,078
Sundt Foundation C2C internship	5,000	-	(5,000)	-
Teen Outreach program	-	18,750	(16,875)	1,875
Wellness program	30,000	250,000	(30,000)	250,000
	89,329	315,890	(140,994)	264,225
Permanently restricted				
Endowment fund	65,001	-	-	65,001
	65,001	-	-	65,001
	$ 154,330	$ 315,890	$ (140,994)	$ 329,226

Changes in restricted net assets for the year ended June 30, 2023 are as follows:

Purpose restrictions	2022	Additions	Released	2023
Autumn Drive improvements	$ 358,100	$ 10,000	$ (368,100)	$ -
Best Buy scholarship	-	75,000	(28,933)	46,067
Best Buy Teen Tech Center	5,362	75,000	(80,362)	-
The Clubhouse Network C2C internship	5,000	-	(5,000)	-
Forte for Children – Music program	19,901	15,000	(26,639)	8,262
Leaders in training program	19,359	42,000	(61,359)	-
Sundt Foundation C2C internship	-	5,000	-	5,000
Walmart – C2C internship	1,000	-	(1,000)	-
Wellness program	2,569	30,000	(2,569)	30,000
	411,291	252,000	(573,962)	89,329
Permanently restricted				
Endowment fund	65,001	-	-	65,001
	65,001	-	-	65,001
	$ 476,292	$ 252,000	$ (573,962)	$ 154,330

M. REVENUE CONCENTRATION

The Club received numerous grants from the San Marcos Unified School District, which provided $2,822,041 and $2,129,924, or approximately 64% and 56%, of the Club's total grant and public support revenue for the years ended June 30, 2024 and 2023, respectively.

N. CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the Club to concentrations of credit risk consist principally of cash deposits and investment securities in banks and financial institutions.

The Club maintains cash and cash equivalents and short and long-term investments with major banks. Accounts at banks are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 at each institution. At June 30, 2024 and 2023, the Club did not have balances in excess of the FDIC coverage.

The Club also maintains accounts with a brokerage company. These accounts contain cash and securities and balances are insured up to $500,000 (with a limit of $250,000 for cash) by the Securities Investor Protection Company (SIPC). At June 30, 2024 and 2023, the Club had a balance in excess of coverage of $878,795 and $733,670, respectively.

O. OPERATING LEASE OBLIGATIONS

The Club leases land for $1 per year from the City of San Marcos for the Pico Avenue location in San Marcos, California, under an agreement expiring in September 2043. No amounts have been reflected in the financial statements for donated rent or a promise to give because there is no clear measurable and objective basis for determining its value.

The Club leases a space for $1 per year from the City of San Marcos at 413 Autumn Drive, San Marcos, California, under an agreement expiring in April 2046 with an option of five years and an additional option of four years and eleven months. No amounts have been reflected in the financial statements for donated rent or a promise to give because there is no clear measurable and objective basis for determining its value.

P. PENSION PLAN

The Club has adopted a defined 401(k) profit sharing plan. The plan is open to all eligible employees. The Club makes a mandatory three percent (3%) safe harbor contribution per the requirements of the Boys and Girls Club of America. In addition, the Club matches 100% up to 4% of employees' compensation. Employees become vested in the plan based on a two-to-six year graded vesting scale. Safe harbor contributions paid by the Club are offset by forfeiture amounts. The total pension expense for the years ended June 30, 2024 and 2023 was $40,879 and $36,183, respectively.

Q. SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 21, 2025, the date the financial statements were available to be issued. Management is not aware of any events that have occurred subsequent to June 30, 2024 that would require adjustment to, or disclosure in the financial statements.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047
2023
Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 07/01/23 , and ending 06/30/24

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

C Name of organization
BOYS & GIRLS CLUB OF SAN MARCOS

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1 POSITIVE PLACE

City or town, state or province, country, and ZIP or foreign postal code
SAN MARCOS CA 92069

D Employer identification number
95-3330218

E Telephone number
760-471-2490

G Gross receipts $ 6,725,188

F Name and address of principal officer:
CHRISTINE VAUGHAN

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

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

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

J Website: WWW.BOYSGIRLSCLUBSM.ORG

H(c) Group exemption number

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

L Year of formation: 1979

M State of legal domicile:

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
TO INSPIRE AND ENABLE ALL YOUNG PEOPLE TO REALIZE THEIR FULL POTENTIAL AS RESPONSIBLE AND CARING CITIZENS.

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

3 Number of voting members of the governing body (Part VI, line 1a)	3	15
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	176
6 Total number of volunteers (estimate if necessary)	6	164
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	3,832,621	4,422,479
9 Program service revenue (Part VIII, line 2g)	945,139	893,932
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	52,367	230,996
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	58,354	83,763
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,888,481	5,631,170
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,335,624	4,171,135
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 46,309		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,144,489	1,525,227
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	4,480,113	5,696,362
19 Revenue less expenses. Subtract line 18 from line 12	408,368	-65,192

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	5,483,728	5,620,441
21 Total liabilities (Part X, line 26)	346,043	484,244
22 Net assets or fund balances. Subtract line 21 from line 20	5,137,685	5,136,197

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

CHRISTINE VAUGHAN CEO AS OF 11-1-2024
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
LEON C. COVELL, CPA	LEON C. COVELL, CPA	05/13/25		P00166785

Firm's name COVELL, JANI & PASCH LLP — Firm's EIN 38-3730777

Firm's address 345 W 9TH AVE STE 100 ESCONDIDO, CA 92025-5055 — Phone no. 760-737-0700

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 INSPIRE AND ENABLE ALL YOUNG PEOPLE TO REALIZE THEIR FULL POTENTIAL AS RESPONSIBLE AND CARING CITIZENS.

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

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

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

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

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

4a (Code:) (Expenses $ 4,651,257 including grants of $) (Revenue $)

TO ENHANCE THE QUALITY OF LIFE WITH SPECIAL CONCERN FOR THE DISADVANTAGED. TO HELP YOUNG PEOPLE HELP THEMSELVES. TO PROVIDE SERVICES THAT ACHIEVE PERSONAL AND PROFESSIONAL GROWTH IN CHILDREN. PROVIDE PROGRAMS AND ACTIVITIES FOR CHILDREN BEFORE AND AFTER SCHOOL, AND ON ALL NON-SCHOOL DAYS AND HOLIDAYS.

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

N/A

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

N/A

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

(Expenses $ 151,513 including grants of $) (Revenue $)

4e Total program service expenses 4,802,770

BOYS & GIRLS CLUB
OF SAN MARCOS

Teen Life Readiness Program at Boys & Girls Club of San Marcos

The Teen Life Readiness Program provides middle school- and high school-aged youth with the skills and confidence to plan and prepare healthy meals, make responsible decisions, and improve their collaboration and leadership skills. Through this program, we aim to empower our teens to achieve personal success in the next stage of their lives.

Cheryl-Ann Calica
President
Cardinal Alliance Parent Organization
Mission Hills High School
1 East Mission Hills Court
San Marcos, CA 92069

June 7th 2025

Dear San Marcos Community Foundation,

Mission Hills High School is fortunate to have a music program which boasts a marching band and color guard called the Cardinal Alliance during the Fall Semester of each school year. Every year, the Cardinal Alliance requires the students and staff to go through the Marching Health program to ensure that each student adheres to the safety of the band activity and keep their well being in check.

The purpose of applying for the San Marcos Community Foundation grant is to help cover the cost of the Marching Health program which is $1,500.00. Your support will generously support the music program as a whole. Their musical and life skills will continue to be enhanced and grow.

We are hoping that you find in your budget to support the music program at Mission Hills High School. Please let me know if you have any questions and/or concerns about our request. Thank you for your consideration.

Musically,

Cheryl-Ann Calica

Cheryl-Ann Calica,
President of the Cardinal Alliance Parent Organization

Title

Cardinal Alliance Parent Organization

06/15/2025

id. 50828934

by **Shannon Medina** in **San Marcos Community Foundation**
on behalf of **Cardinal Alliance Parent Organization**
smmedina85@gmail.com

Original Submission

06/15/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Cardinal Alliance Parent Organization
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Cardinal Alliance Parent Organization
Project Start Date	7/31/2025
Project End Date	10/31/2025
Date by Which Funds Will Be Expended:	8/1/2025
Total Number of People Served by this Project	190
Total Number of People Served by this Project in San Marcos Only	190
Grant Amount Requested	1500
	Organization Details
Organization Name	Cardinal Alliance Parent Organization

Organization Street Address	1 Mission Hills Court
Organization City	San Marcos
Organization State	California
Organization Zip Code	92069
Organization Website	https://www.mhhsband.org
Organization's EIN	81-5159740 200 Cardinal Alliance Parent Organization ccf13436-ea61-45f9-8d46-f2a55c3ebae6 1 E Mission Hills Ct San Marcos CA 92069 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-06-10T00:00:00 2025-06-09T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2025-06-10T00:00:00 2020 02
	Contact Information
Contact First Name	Shannon
Contact Last Name	Medina
Contact Title	Treasurer
Contact Phone	+17608554108
Contact Email	smmedina85@gmail.com
	Project Details

Briefly describe your request for funds.	The Marching Health program Provides: Education and Awareness: Ensure that all students and directors are educated about the common injuries associated with marching band activities. This includes understanding the types of injuries, their causes, and how to recognize early warning signs. Warm-up and Cool-down Routines: Implement a structured warm-up routine before every practice and performance. This should include dynamic stretching exercises to prepare muscles and joints for physical activity. Similarly, have a structured cool-down routine after practices and performances. This should include static stretching to improve flexibility and reduce muscle tension Proper Technique and Form: Emphasize the importance of maintaining proper technique and form during rehearsals and performances. Incorrect posture or movement can lead to overuse injuries or strains. Injury Prevention Programs: Implement specific injury prevention programs recommended by the Marching Health program. These may include exercises targeting core strength, flexibility, and balance to reduce the risk of injuries. By following these detailed instructions and utilizing the resources provided by the Marching Health program, you can help create a safe and healthy environment for all students involved in the instrumental music program.

Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Mission Hills High School's Instrumental Music program aims to help students grow intellectually and socially through music study and performance. They achieve this goal by involving students, families, and the community. The program provides leadership, support, mentorship, and opportunities for advanced performances to all students. This approach ensures that students not only improve their musical skills but also develop important life skills like leadership and responsibility. Through mentorship and performances, students can showcase their talents and learn in a supportive environment that prepares them for success.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	For Marching Health Education specifically we are using only Marching Health.
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 grant last year.

Please upload the annual operating budget for your organization.

statement_of_activity_2024.pdf

TransactionReport.pdf

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

Letter_for_SM_Foundation.docx_-_Google_Docs.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?	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?	Mission Hills Instrumental Music program aims to help students grow intellectually and socially through music study, we achieve this goal by involving students, families, and the community.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Marching Clinic	$ 1,500.00	
Total budget for this PROJECT:	$ 1,500.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Fundraising	$ 1,500.00	
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			

Statement of Activity

Cardinal Alliance Parent Organization

January 1, 2024-March 1, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Contributions	0
Annual/Family Donations	95,507.04
Business Donations	6,905.97
Total for Contributions	**$102,413.01**
Fundraising	$1,249.85
Fundraising - Active	0
Concessions	0
Concessions-Expenses	-12,021.91
Concessions - Sales	38,670.65
Total for Concessions	**$26,648.74**
FundRaise Genius	30,020.76
Instrument Cleaning Fundraiser	2,270.00
Jacket Sales	-2,078.26
Kiwanis Christmas Parade Fee	2,000.00
Mattress Sale F/R	8,700.00
Popcorn Fundraiser	5,201.50
Sees Chocolates	697.80
Soap Fundraiser	5,318.00
Total for Fundraising - Active	**$78,778.54**
Passive Fundraising	0
Fundraising-Dine-Outs	2,846.91
Laser Tag	272.50
Scrip Passive Fundraising	606.67
Total for Passive Fundraising	**$3,726.08**
Total for Fundraising	**$83,754.47**
Sales of Product Revenue	0
Spirit Gear -Expenses	-7,656.60
Spirit Gear - Sales	12,901.82
Total for Sales of Product Revenue	**$5,245.22**
Unapplied Cash Payment Revenue	-400.00
Valentine's Day Fundraiser	510.00
Various credit processing fees	0
Booster Hub Credit Card Fees	-3,546.63
Total for Various credit processing fees	**-$3,546.63**
Total for Income	**$187,976.07**
Cost of Goods Sold	
Activities	0
Band banquet	1,929.58
BOA Flagstaff Trip - Expenses	96,695.36

Statement of Activity

Cardinal Alliance Parent Organization

January 1, 2024-March 1, 2025

DISTRIBUTION ACCOUNT	TOTAL
BOA Flagstaff Trip - Fundraising In	-15,485.05
Disneyland Trip	-1,065.55
Fall Concert	-1,477.00
Middle School Night	-410.00
SD Winds Festival	854.00
WBA	2,595.13
West Coast Winter Guard Show	-3,612.00
WGASC	-3,756.96
Wind Ensemble AZ Trip	7,244.39
Total for Activities	**$83,511.90**
Program Services	0
Band Camp (Away)	33,594.55
Band Camp Dinners	92.47
Coaching	46,046.76
Competition Dinners	114.48
Dot Books	2,389.45
Judge Fees	2,030.00
Leadership Coaching	1,500.00
Marching Band Fitness Clinic	350.00
Membership Fees	1,465.63
Music Arrangement/Composition	9,766.60
Preview Show	-300.00
Props	17,565.35
Roses	51.69
Show Fees & Expenses	8,103.70
Uniforms	4,736.15
Total for Program Services	**$127,506.83**
Total for Cost of Goods Sold	**$211,018.73**
Gross Profit	**-$23,042.66**
Expenses	
Accounting & Tax Software Fees	572.95
Bank Charges & Fees	30.90
Insurance	394.78
Office Supplies & Software	75.32
Postage and Shipping	26.62
Taxes & Licenses	255.00
Travel	1,099.42
Website Expenses	206.80
Total for Expenses	**$2,661.79**
Net Operating Income	**-$25,704.45**

Statement of Activity

Cardinal Alliance Parent Organization

January 1, 2024-March 1, 2025

DISTRIBUTION ACCOUNT	TOTAL
Other Income	
Interest Income	0.25
Total for Other Income	**$0.25**
Other Expenses	
Depreciation	119.00
Total for Other Expenses	**$119.00**
Net Other Income	**-$118.75**
Net Income	**-$25,823.20**

Transaction Report

Cardinal Alliance Parent Organization

January 1, 2024-March 1, 2025

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	LINE DESCRIPTION	FULL NAME	ITEM SPLIT ACCOUNT	AMOUNT	BALANCE
Program Services								
Marching Band Fitness Clinic								
09/16/2024	Deposit			grant payment for marching health MOBILE DEPOSIT : REF NUMBER :XXXXXXXX0251	Program Services:Marching Band Fitness Clinic	CAPO Checking-8378	-1,150.00	-1,150.00
09/18/2024	Expense			PURCHASE AUTHORIZED ON 09/17 IN *MARCHING HEALT 800-262-3246 CA SXXXXXXXX3163773 CARD 1986	Program Services:Marching Band Fitness Clinic	CAPO Checking-8378	1,500.00	350.00
Total for Marching Band Fitness Clinic							**$350.00**	
Total for Program Services with sub-accounts							**$350.00**	
TOTAL							**$350.00**	

June 27, 2025

Heather Jenkins
Director of Development
Casa de Amparo
325 Buena Creek Road
San Marcos, CA, 92069

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

Dear San Marcos Community Foundation:

On behalf of the children and youth we serve and our dedicated staff and Board of Directors, Casa de Amparo extends our gratitude for your past support and the opportunity to request funding from the San Marcos Community Foundation again through the Regular Grants cycle.

Proposed Project
Casa de Amparo respectfully requests $5,000.00 to support the activities for foster youth in our Residential Services program.

With your support, Casa de Amparo will ensure the consistent availability of meaningful weekly activities that foster healing, personal growth, and independent living skills for the diverse foster youth we serve. These activities are thoughtfully designed to support emotional well-being, build trust, and encourage self-sufficiency as youth recover from trauma and prepare to transition into adulthood. By engaging in these experiences, youth gain critical tools that help them grow in confidence, resilience, and readiness for life beyond Residential Services.

Thank you for your consideration of this request.

Sincerely,
Heather Jenkins

Heather Jenkins, M.A. CFRE
Director of Development

Title

Casa de Amparo, Activities for Residential Services Youth

06/30/2025

id. 50954531

by **Sharon Kim** in **San Marcos Community Foundation**
on behalf of **Casa De Amparo**
skim@casadeamparo.org

Original Submission

06/30/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Casa de Amparo, Activities for Residential Services Youth
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Activities for Residential Services Youth
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	60
Total Number of People Served by this Project in San Marcos Only	60
Grant Amount Requested	5000
	Organization Details
Organization Name	Casa de Amparo

Organization Street Address	325 Buena Creek Road
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92069
Organization Website	www.casadeamparo.org
Organization's EIN	95-3315571 200 Casa de Amparo 15a5d7cf-5c0a-49a5-b35f-6ed347499177 325 Buena Creek Road San Marcos CA 92069 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-06-10T00:00:00 2025-06-30T00:00:00 501(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) 2025-06-10T00:00:00 1979 08
	Contact Information
Contact First Name	Heather
Contact Last Name	Jenkins
Contact Title	Director of Development
Contact Phone	+17605663582
Contact Email	hjenkins@casadeamparo.org
	Project Details

Briefly describe your request for funds.	Casa de Amparo requests $5,000 from the San Marcos Community Foundation to support the activities for foster youth in our Residential Services program. Operating 365 days a year, this program provides comprehensive care for foster youth aged 12-18 who have experienced severe abuse and neglect trauma. The activities the program provides play a vital role in the developmental experience for our youth as they engage in pro-social, educational, and therapeutic events. This is a crucial outlet for our youth as they heal the trauma they have experienced. Activities are provided to about 75 at-risk youth annually. They include hiking trips, a ropes course, equine therapy—all staff and youth will attend the activities.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The youth in our Residential Services Program are often healing from severe trauma, abuse, and neglect. Activity-based programming such as art classes, sports leagues, outings, and birthday celebrations offers them a sense of normalcy, joy, and belonging, experiences many have not consistently had. Our Residential Services Program provides weekly activities, including group outings, team-building experiences, and therapeutic recreational programming. These activities foster self-esteem, support healthy relationships, and encourage emotional regulation, which are key components in healing from trauma and developing essential life skills. Casa de Amparo is committed to ensuring that all youth, regardless of their background or placement circumstances, have equal access to meaningful and formative experiences that support their growth and well-being.
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.	Casa de Amparo collaborates with San Diego County Child & Family Well-Being, Juvenile/Family Court, local law enforcement, school districts, and school-based resources officers.

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 December 2024, we received a $1,000.00 grant from the Foundation that supported food purchases for youth in our Residential Services program.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Casa de Amparo, established in 1978, was founded by a group of local San Diego County women concerned about domestic violence and the welfare of children. Initially guided by the Women's Resource Center with support from law enforcement, our founders championed the creation of a haven for youth known as The Crisis Center—now Casa de Amparo's Residential Services program. We have grown over the years and stand as a prominent force in treating and preventing child abuse and neglect with our mission to support those affected by and at risk of child abuse and neglect through a range of programs and services that promote healing, growth, and healthy relationships. We work to (1) Break the cycle of family violence and prevent behaviors that endanger children by nurturing and helping to heal children victimized by abuse, equipping children and parents with life skills and resources that reduce the effects of abuse and neglect, and supporting, educating, and redirecting participating family members toward positive resolution of problems; and (2) Implement programs and services that further our mission, focusing on delivering services in a culturally sensitive and inclusive manner, providing education that prevents child abuse, and collaborating with organizations whose activities align with our mission. Casa de Amparo currently delivers services through two primary programs: Residential Services and New Directions. Both provide evidence-based mental and behavioral healthcare focused on trauma recovery and include trauma-informed supplementary programming and therapeutic activities intended to enhance wraparound services that empower children and young adults to heal from abuse and neglect experiences and thrive as they transition out of the foster care system into independent living. Residential Services is a CA Community Care-licensed Short-Term Residential Therapeutic Program that offers shelter, medical care, mental and behavioral health stabilization services, and individualized wraparound services for foster girls ages 12-18 (and their children ages 0–2) who have been removed from their homes due to severe abuse and neglect. Our transitional housing program, New Directions, provides housing and Independent Living Skills training and services for youth (ages 18–25 and

their children) transitioning from the foster care system into independent living. Each youth receives a fully furnished apartment and rent payment support, enabling them to learn budgeting skills and adapt to maintaining their own stable housing. This year, we served 64 youth through Residential Services.

To measure youth success through our programs, we use the Child and Adolescent Needs and Strengths assessment to evaluate the effectiveness of services provided. This enables enhanced care planning, quality improvement, and outcome monitoring. Last year, 100% of program participants received trauma-informed health care, including mental health, established a safe and trusting relationship with a supportive adult, were enrolled in an educational or job setting that met their individual needs, participated in Independent Living skills training, and received supplementary therapeutic activities that supported their overall well-being. 94% of our Residential Services youth successfully achieved mental and behavioral health stabilization, and 85% of our New Directions youth maintained stable housing within their first three months in the program.

We have many powerful stories of youth success at Casa de Amparo. One simple yet impactful program component, engaging youth in positive activities, has consistently proven to be a profound bridge between individuals. These shared experiences transcend cultural boundaries, spark meaningful memories, and nurture a sense of belonging for the youth in our Residential Services Program.

This truth is beautifully reflected in the story of Grace, a 15-year-old resident who came to Casa de Amparo during a time of crisis, as her mother faced a serious illness and she had no one else to turn to for support.

Through activities such as group outings to the movies, trips to the park, and attending community events, Grace found more than just distraction. She found connection and healing. These moments created safe spaces for our staff to build trust and engage her in meaningful dialogue, helping her express emotions, share her story, and begin to imagine a brighter future.

For youth like Grace, these outings go far beyond fun. They cultivate emotional resilience, foster relationships, and reinforce the idea that they are seen, valued, and supported. Each activity becomes a meaningful step in their healing journey, offering comfort, consistency, and hope for what’s ahead.

Casa de Amparo substantially impacts the San Diego County community beyond just the youth we serve. Through our programs and services, as well as our established community partnerships, our influence extends throughout the region, including in the San Marcos community, in the following ways:

- Raises child abuse and neglect advocacy, awareness, and prevention rates.

- Influences public policy and community resource allocation toward child welfare initiatives.

- Alleviates economic burden on public systems through abuse and neglect prevention (i.e., reducing extensive needs for social services, healthcare, law enforcement intervention, helping to save taxpayer money).

- Increases community safety and breaks cycles of intergenerational abuse and neglect by providing services for youth that decrease their likelihood of future criminal activity and substance abuse.

- Improves youth graduation rates and job readiness, generating more educated and productive individuals to contribute positively to society and the local economy.

- Strengthens family units, promoting healthier family dynamics and creating more stable neighborhoods and communities.

- Engages community members in volunteer and employment opportunities, fostering a sense of greater community and civic responsibility.

Casa de Amparo's recent organizational accomplishments include:

2022: Opened our on-campus TrueCare & Lennar Foundation Health Center, providing youth with consistent access to medical care and providers they trust.

2023: Upgraded residential cottages and apartments, including the installation of behavioral health-grade furniture, painting, and mattress and bedding replenishment; implemented an on-campus EOS gym to provide youth with safe access to physical fitness that supports their overall wellness.

2024: Implemented market rate wage adjustments, increasing wages for all frontline program staff, and planned additional cost of living wage adjustments to be implemented by the end of the year.

2025: Received over $20 million from California Department of Healthcare Services to begin construction of a Psychiatric Residential Treatment Facility (PRTF) on our 11.4-acre campus in San Marcos.

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

SM_Community_Foundation_2024_Photo.jpg

Please upload the annual operating budget for your organization.

FY_24-25_Casa_de_Amparo_Operating_Budget_6.pdf

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

CDA_FY_23-24_Finanical_Statements_1.pdf

Please attach the first two pages of your Federal 990.

Casa_de_Amparo_2023_Form_990_1.pdf

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

2025_SMCF_Letter–DRAFT.pdf

	Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	48000
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?	Casa de Amparo will use the grant for youth activity costs. Please note the above list of funding is for the entirety of the Residential Services program.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Activities—July 2025	*$6,000.00*	*Total monthly activity cost*
Activities —August 2025	$6,000.00	Total monthly activity cost
Activities — September 2025	$6,000.00	Total monthly activity cost
Activities —October 2025	$6,000.00	Total monthly activity cost
Activities —November 2025	$6,000.00	Total monthly activity cost
Activities —December 2025	$6,000.00	Total monthly activity cost
Activities —January 2026	$6,000.00	Total monthly activity cost
Activities —February 2026	$6,000.00	Total monthly activity cost
Total budget for this PROJECT:	$48,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	The TJX Foundation	$10,000	C
Additional Funding Source 2	St. Germaine Children's Charity	$20,000	C
Additional Funding Source 3	The Kinship Fund	$5,000	P
Additional Funding Source 4	David C. Copley Foundation	$150,000	C
Additional Funding Source 5	Harriet E. Pfledger Foundation	$100,000	C
Additional Funding Source 6	Forte for Children	$60,000	C
Additional Funding Source 7	The San Diego Foundation	$35,000	C
Additional Funding Source 8	Albertsons Safeway Foundation	$5,000	C
Additional Funding Source 9	Anonymous	$30,000	C
Additional Funding Source 10			

Casa de Amparo
FY 24/25 Operating Budget

Operational Revenues	
Contributions	2,535,724
Grant Revenue	9,943,120
Miscellaneous Income	357,744
Total Operational Revenues	12,836,588
Non-Operational Revenues	-
Total Revenues	12,836,588
Operational Expenditures	
Personnel	6,833,286
Employee Benefits	1,339,430
Occupancy	1,534,315
Program Expense	320,549
Supplies	326,163
Professional Services	801,260
Transportation	122,904
Equipment Expense	144,888
Training, Meetings, Other	55,814
Telephone	78,986
Advertising & Promotion	48,893
Bank and other Fees	44,947
Postage, Printing, and Shipping	40,549
Casa Fund Raising Expense	296,900
Total Operational Expenditures	11,988,885
Change in Net Assets before Non-Cash	**847,703**
Non-Operational Expenditures	407,982
Total Expenditures	12,396,867
Net Gain/(Loss)	**439,722**

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 7/01 , 2023, and ending 6/30 , 20 2024

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

C
Casa De Amparo
325 Buena Creek Road
San Marcos, CA 92069

D Employer identification number
95-3315571

E Telephone number
760 754-5500

G Gross receipts $ 11,650,979.

F Name and address of principal officer:
Same As C Above

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

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

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

J Website: www.casadeamparo.org

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other **L** Year of formation: 1979 **M** State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO SUPPORT THOSE AFFECTED BY AND AT RISK OF CHILD ABUSE AND NEGLECT, THROUGH A RANGE OF PROGRAMS AND SERVICES THAT PROMOTE HEALING, GROWTH AND HEALTHY RELATIONSHIPS.

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

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	13
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	**5**	128
6	Total number of volunteers (estimate if necessary)	**6**	100
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	10,253,219.	10,546,813.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	58,830.	194,889.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	519,909.	650,433.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,831,958.	11,392,135.
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)	6,353,220.	6,657,331.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 1,811,171.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,552,319.	4,584,641.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,905,539.	11,241,972.
19	Revenue less expenses. Subtract line 18 from line 12	-73,581.	150,163.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	22,609,084.	20,233,816.
21	Total liabilities (Part X, line 26)	3,403,625.	827,849.
22	Net assets or fund balances. Subtract line 21 from line 20	19,205,459.	19,405,967.

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

Katherine M. Karpe, CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Hayley Geier	Hayley Geier			P02489333

Firm's name: Pinnacle Accounting & Financial Services
Firm's address: 601 University Ave Ste 288, Sacramento, CA 958256745
Firm's EIN: 87-1603957
Phone no. 916-273-4808

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

See Schedule O

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

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

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

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

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

4a (Code:) (Expenses $ 4,869,847. including grants of $) (Revenue $)

See Schedule O

4b (Code:) (Expenses $ 1,958,747. including grants of $) (Revenue $)

NEW DIRECTIONS TRANSITIONAL HOUSING PROGRAM - IN FISCAL YEAR 2023/2024 CASA DE AMPARO'S NEW DIRECTIONS PROGRAM PROVIDED CASE MANAGEMENT, HIGHER EDUCATION SUPPORT, FINANCIAL LITERACY & SOCIAL SKILLS EDUCATION, HEALTHY LEISURE AND TRANSPORTATION ASSISTANCE, AND JOB READINESS SUPPORT FOR 68 FORMER FOSTER YOUTH, AGES 18 TO 24 AND THEIR CHILDREN. THE GOAL OF THE PROGRAM IS TO HELP PARTICIPANTS MAKE A SUCCESSFUL TRANSITION FROM FOSTER CARE TO SUSTAINABLE INDEPENDENT LIVING. SUPPORTIVE INTERVENTION IS PROVIDED BASED ON INDIVIDUAL NEEDS, TO FOSTER SKILL DEVELOPMENT, SELF-DIRECTION AND PARENTING SKILLS THAT WILL SUSTAIN FORMER FOSTER YOUTH ONCE THEY ARE ON THEIR OWN. ASSISTANCE THAT WOULD TYPICALLY BE PROVIDED BY PARENTS, SUCH AS VEHICLE REPAIR, DENTAL/HEALTHCARE EMERGENCIES, COLLEGE APPLICATION FEES, ETC., IS SUPPORTED THROUGH THE PROGRAM.

4c (Code:) (Expenses $ 1,159,233. including grants of $) (Revenue $)

COUNSELING SERVICES PROGRAM - PROVIDES TRAUMA INFORMED THERAPY AND CASE MANAGEMENT FOR CHILDREN AND FAMILIES EXPERIENCING OR AT RISK OF CHILD ABUSE. IN FISCAL YEAR 2023/2024 COUNSELING SERVICES PROVIDED SUPPORT TO 80 CHILDREN AND FAMILIES. IN FISCAL YEAR 2023/2024 PROVIDED APPROXIMATELY 8,100 HOURS OF INDIVIDUAL, GROUP, FAMILY, AND AGE-APPROPRIATE THERAPY TO CHILDREN IMPACTED BY TRAUMA. SUPPORT ALSO INCLUDED PSYCHIATRIC AND PSYCHOLOGICAL SERVICES TAILORED TO MEET THE INDIVIDUAL NEEDS AND STRENGTHS OF THE CHILDREN IN CASA DE AMPARO'S CARE.

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

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

4e Total program service expenses 7,987,827.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	31		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 128			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O.*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O.*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

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

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

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	**1a** 16		
b	Enter the number of voting members included on line 1a, above, who are independent.	**1b** 13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**		X
6	Did the organization have members or stockholders?	**6**		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	**8a**	X	
b	Each committee with authority to act on behalf of the governing body?	**8b**	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O.*	**9**		X

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

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

Section C. Disclosure

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

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

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

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

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

Cydney Lucas 325 Buena Creek Road San Marcos CA 92069 760 754-5500

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) Katherine M. Karp CEO	40 0			X				139,389.	0.	0.
(2) Erin Gospodarec COO	40 0			X				129,275.	0.	0.
(3) Debbie Slattery Chairman	1 0	X		X				0.	0.	0.
(4) Marilou Dela Rosa Vice President	1 0	X		X				0.	0.	0.
(5) Kayleen Huffman Director	1 0	X		X				0.	0.	0.
(6) Michele Lambert Treasurer	1 0	X		X				0.	0.	0.
(7) Michael Platis Secretary	1 0	X		X				0.	0.	0.
(8) Kerry Forde Director	1 0	X						0.	0.	0.
(9) Jim Grant Director	1 0	X						0.	0.	0.
(10) Katharine Krul-Manor Director	1 0	X						0.	0.	0.
(11) Stephen Lemrond Director	1 0	X						0.	0.	0.
(12) Dr. Jon Montgomery Director	1 0	X						0.	0.	0.
(13) Allen Owens Director	1 0	X						0.	0.	0.
(14) Jerry Stein Director	1 0	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 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) Alan Willingham	1									
Director	0	X						0.	0.	0.
(16) Scott Ryder	40									
CFO	0			X				0.	0.	0.
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								268,664.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								268,664.	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 2

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	7,777,647.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,769,166.				
	g Noncash contributions included in lines 1a-1f	1g	531,450.				
	h **Total.** Add lines 1a-1f			10,546,813.			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			194,889.	194,889.		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a	747,580.				
	b Less: direct expenses	8b	258,844.				
	c Net income or (loss) from fundraising events			488,736.			
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a Miscellaneous Income	900099		161,697.	161,697.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			161,697.			
	12 **Total revenue.** See instructions			11,392,135.	356,586.	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				
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	268,665.	220,034.	3,965.	44,666.
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	5,365,129.	4,374,147.	78,813.	912,169.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	1,023,537.	895,460.	20,228.	107,849.
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management	404,950.	171,086.	156,661.	77,203.
b Legal	26,858.	14,701.	11,238.	919.
c Accounting	171,575.		171,575.	
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.)	61,581.	52,195.	2,591.	6,795.
12 Advertising and promotion				
13 Office expenses	357,309.	285,319.	16,725.	55,265.
14 Information technology				
15 Royalties				
16 Occupancy	1,258,426.	1,219,227.	39,199.	
17 Travel	108,886.	104,881.	966.	3,039.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	52,276.	14,396.	19,592.	18,288.
20 Interest	59,872.	52,176.	6,631.	1,065.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
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 DONATIONS	531,226.			531,226.
b Depreciation	480,278.		480,278.	
c Program expenses	395,469.	375,509.	15,880.	4,080.
d Lease costs	238,753.		238,753.	
e All other expenses	437,182.	208,696.	179,879.	48,607.
25 **Total functional expenses.** Add lines 1 through 24e	11,241,972.	7,987,827.	1,442,974.	1,811,171.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing		554,319.	1	16,868.
	2	Savings and temporary cash investments		591,468.	2	379,198.
	3	Pledges and grants receivable, net		287.	3	287.
	4	Accounts receivable, net		1,432,373.	4	1,309,020.
	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		35,178.	9	115,226.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 18,445,417.			
	b	Less: accumulated depreciation	10b 5,417,306.	13,357,082.	10c	13,028,111.
	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		6,638,377.	15	5,385,106.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		22,609,084.	16	20,233,816.
Liabilities	17	Accounts payable and accrued expenses		757,893.	17	768,948.
	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		2,458,623.	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		187,109.	25	58,901.
	26	**Total liabilities.** Add lines 17 through 25		3,403,625.	26	827,849.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** X **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		10,258,340.	27	9,965,663.
	28	Net assets with donor restrictions		8,947,119.	28	9,440,304.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		19,205,459.	32	19,405,967.
	33	Total liabilities and net assets/fund balances		22,609,084.	33	20,233,816.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,392,135.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,241,972.
3	Revenue less expenses. Subtract line 2 from line 1	3	150,163.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	19,205,459.
5	Net unrealized gains (losses) on investments	5	50,345.
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	19,405,967.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. See Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
Casa De Amparo	95-3315571

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	9,893,109.	13221907.	10914081.	10253219.	10576494.	54,858,810.
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	9,893,109.	13221907.	10914081.	10253219.	10576494.	54,858,810.
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)						0.
6 **Public support.** Subtract line 5 from line 4						54,858,810.

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	9,893,109.	13221907.	10914081.	10253219.	10576494.	54,858,810.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	32,014.	6,737.	6,447.	58,830.	181,007.	285,035.
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	80,010.	52,529.	21,426.	91,642.	161,972.	407,579.
11 **Total support.** Add lines 7 through 10						55,551,424.

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) **14** 98.75 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 **15** 99.13 %

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

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

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

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

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

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

Section A – Adjusted Net Income

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

Section B – Minimum Asset Amount

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

Section C – Distributable Amount

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

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

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

Section D — Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required — *provide details in* ***Part VI***)	5	
6 Other distributions (describe in **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

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

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

Part II, Line 10 - Other Income

Nature and Source	2023	2022	2021	2020	2019
	$ 161,972.	$ 91,642.	$ 21,426.	$ 52,529.	$ 80,010.
Total	$ 161,972.	$ 91,642.	$ 21,426.	$ 52,529.	$ 80,010.

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

Casa De Amparo

Employer identification number

95-3315571

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

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

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

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

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

Part II Conservation Easements

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

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

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

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

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included on line 2a	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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

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

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	733,449.	683,728.	738,894.	569,243.	568,023.
b Contributions					
c Net investment earnings, gains, and losses	72,645.	49,721.	-55,166.	169,651.	1,220.
d Grants or scholarships					
e Other expenditures for facilities and programs				0.	
f Administrative expenses	4,207.				
g End of year balance	801,887.	733,449.	683,728.	738,894.	569,243.

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		916,587.		916,587.
b Buildings		14,779,053.	4,696,390.	10,082,663.
c Leasehold improvements				
d Equipment		1,492,326.	720,916.	771,410.
e Other		1,257,451.		1,257,451.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				13,028,111.

Part VII Investments — Other Securities

N/A

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

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

Part VIII Investments — Program Related

N/A

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, line 13, column (B))*		

Part IX Other Assets

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) CERTIFICATE OF DEPOSIT	3,653,020.
(2) DEPOSITS	68,910.
(3) FUND HELD BY COMMUNITY FOUNDATION	801,886.
(4) LAND LEASE	806,758.
(5) ROU LEASE ASSET	54,532.
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, line 15, column (B))*	5,385,106.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Deferred revenue	3,721.
(3) ROU LEASE LIABILITY	55,180.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, line 25, column (B))*	58,901.

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

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

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

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

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

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

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

Part XIII Supplemental Information

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

SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Casa De Amparo

Employer identification number

95-3315571

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

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

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

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

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

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in column **(i)**	**(vi)** Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							0.

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

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

		(a) Event #1 Crystal Ball (event type)	(b) Event #2 Chef's-Del Mar (event type)	(c) Other events 2 (total number)	(d) Total events (add column (a) through column (c))
Revenue	1 Gross receipts	370,569.	155,992.	221,019.	747,580.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	370,569.	155,992.	221,019.	747,580.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	158,781.	51,852.	48,211.	258,844.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				258,844.
	11 Net income summary. Subtract line 10 from line 3, column (d)				488,736.

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 column (a) through column (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ☐ No %	☐ Yes ☐ No %	☐ Yes ☐ No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

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

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

b If "No," explain:

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

b If "Yes," explain:

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

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

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	**13a**	%
b An outside facility	**13b**	%

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

Name

Address

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

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

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

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ _____

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

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

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Casa De Amparo

Employer identification number

95-3315571

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 ( )				
26	Other ( )				
27	Other ( )				
28	Other ( )				

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

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

Name of the organization

Casa De Amparo

Employer identification number

95-3315571

Form 990, Part III, Line 1 - Organization Mission

CASA DE AMPARO IS RECOGNIZED AS A MAJOR FORCE IN THE FIELD OF CHILD ABUSE PREVENTION. PARTNERING WITH THE GREATER SAN DEIGO COMMUNITY, WE ASSURE THAT CHILDREN AND THEIR FAMILIES RECEIVE UNIQUE AND INNOVATIVE SERVICES FOR HEALING, FOR STOPPING CHILD MISTREATMENT OF ANY KIND, AND FOR ENDING GENERATIONAL CYCLES OF ABUSE. THE RESULT IS A COMMUNITY WHERE CHILD ABUSE AND NEGLECT ARE NOT TOLERATED, AND WHERE CHILD ABUSE AWARENESS AND PREVENTION ARE PRIORITIES.

Form 990, Part III, Line 4a - Program Service Accomplishments

RESIDENTIAL SERVICES - IN FISCAL YEAR 2023/2024, CASA DE AMPARO'S RESIDENTIAL SERVICES PROGRAM PROVIDED 24-HOUR SHORT-TERM RESIDENTIAL THERAPEUTIC PROGRAM SERVICES FOR 80 CHILDREN, AGES TWELVE TO EIGHTEEN, INCLUDING PREGNANT AND PARENTING YOUTH AND THEIR BABIES. CHILDREN BENEFIT FROM A RESIDENTIAL ENVIRONMENT THAT FOCUSES ON HEALTHY INTERACTIONS WITH PEERS AND CAREGIVERS. SERVICES INCLUDE NURSING AND HEALTHCARE, CASE MANAGEMENT, RECREATION, NUTRITION, INDEPENDENT LIVING AND SOCIAL SKILLS TRAINING, EDUCATION EVALUATION, GROUP, FAMILY AND INDIVIDUAL THERAPY, CRISIS INTERVENTION, MEDICATION MANAGEMENTUNTEERS, AND ACCESS TO CULTURAL EVENTS AND HEALTHY LEISURE ACTIVITIES. THE ROGRAM'S GOAL IS TO PROVIDE CHILDREN WITH INDIVIDUALIZED INTENSIVE TREATMENT WHILE OFFERING AS MANY HEALTHY CHILDHOOD EXPERIENCES AS POSSIBLE AND TO NURTURE THE POTENTIAL WITHIN AND SUPPORT EACH CHILD’S SUCESSFUL TRANSITION TO PERMANENCY.

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

THE FORM 990 IS PREPARED BY AN OUTSIDE ACCOUNTING FIRM AND IS REVIEWED BY THE AUDIT COMMITTEE AND ACCOUNTING FIRM STAFF. IF THERE IS ADEQUATE TIME, THE FORM 990 IS PROVIDED TO THE FULL BOARD OF DIRECTORS FOR THEIR APPROVAL BEFORE FILING OTHERWISE, THE ENTIRE BOARD WILL BE PROVIDED A COPY AT THE TIME THE ORGANIZATION FILES ITS 990 WITH THE IRS.

Name of the organization: Casa De Amparo

Employer identification number: 95-3315571

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

EACH JANUARY, ALL BOARD MEMBERS READ AND SIGN THE CONFLICT OF INTEREST DISCLOSURE FORM AT THE REGULAR BOARD MEETING. THE BOARD REVIEWS THE CONFLICT OF INTEREST POLICY AS THE EDUCATION TOPIC FOR JANUARY. EACH DIRECTOR OR OFFICER OF CASA HAS A DUTY TO DISCLOSE TO THE BOARD AND TO ANY APPLICABLE COMMITTEE OF THE BOARD THE MATERIAL FACTS OF ANY PROPOSED TRANSACTION OR ACTION BY CASA IN WHICH SUCH DIRECTOR HAS ANY CONFLICTS. THE DISCLOSURE REQUIRED UNDER 1 ABOVE MUST BE MADE, TO THE EXTENT POSSIBLE, PRIOR TO ANY CONSIDERATION OF SUCH PROPOSED TRANSACTION OR ACTION BY THE BOARD OR BY ANY APPLICABLE COMMITTEE OF THE BOARD. IF A DIRECTOR OR OFFICER DOES NOT RECOGNIZE THE EXISTENCE OF A CONFLICT PRIOR TO THE BOARD'S DECISION REGARDING THE TRANSACTION, THE BOARD MEMBER HAS A DUTY TO DISCLOSE THE MATERIAL FACTS OF THE CONFLICT AS SOON AS THE CONFLICT IS RECOGNIZED. THE DIRECTOR OR OFFICER HAVING A CONFLICT SHALL NOT PARTICIPATE IN THE DELIBERATION OR DECISION REGARDING THE MATTER UNDER CONSIDERATION AND SHALL RETIRE FROM THE ROOM DURING DELIBERATIONS EXCEPT TO THE EXTENT HE OR SHE HAS BEEN INVITED BY THE BOARD OR COMMITTEE TO PARTICIPATE, AFTER CONSIDERATION OF THE SIGNIFICANCE TO CASA OF THE DISCLOSED CONFLICT. THE BOARD OR COMMITTEE MAY ALSO REQUEST THAT HE OR SHE PROVIDE CASA WITH ANY RELEVANT INFORMATION KNOWN TO THE DIRECTOR REGARDING THE MATTER. ANY PROPOSED TRANSACTION OR ACTION IN WHICH THE BOARD HAS DETERMINED THAT A DIRECTOR OR OFFICER HAS A CONFLICT OF INTEREST MUST BE APPROVED BY AT LEAST 2/3RD'S OF THE DIRECTORS ENTITLED TO VOTE OTHER THAN THE INTERESTED DIRECTORS AT A SCHEDULED MEETING. WHEN THERE IS ANY DOUBT AS TO WHETHER A CONFLICT EXISTS, THE MATTER SHALL BE RESOLVED BY ACTION OF THE BOARD, NOT INCLUDING THE PARTICIPATION OF THE INDIVIDUAL WHOSE POTENTIAL CONFLICT IS AT ISSUE. ALL DIRECTORS AND OFFICERS ARE OBLIGATED TO NOTIFY THE BOARD IF THEY BELIEVE AN INDIVIDUAL DIRECTOR OR OFFICER HAS FAILED TO PROPERLY DISCLOSURE A CONFLICT THEY BELIEVE TO BE AT HAND, AND THE AFOREMENTIONED PROCEDURE RESOLUTION BY ACTION OF THE BOARD, NOT INCLUDING THE PARTICIPATION OF THE INDIVIDUAL WHOSE

Name of the organization: Casa De Amparo

Employer identification number: 95-3315571

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

POTENTIAL CONFLICT IS AT ISSUE SHALL BE EMPLOYED BY THE BOARD IN ALL SUCH INSTANCES. THE DECISION AND VOTE OF THE BOARD REGARDING ANY CONFLICT SHALL BE FULLY RECORDED IN THE MINUTES.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

COMPENSATION FOR EMPLOYEES, INCLUDING THE EXECUTIVE DIRECTOR, SHALL BE CONSIDERED IN A FAIR AND INFORMED MANNER TAKING INTO CONSIDERATION THE EXTERNAL ECONOMIC CLIMATE AND THE FINANCIAL CONDITION OF THE ORGANIZATION. RISK TO THE SHORT AND LONG TERM FINANCIAL HEALTH OF THE ORGANIZATION IS THE OVERRIDING CONSIDERATION. BOARD MEMBERS ARE NOT COMPENSATED. THE PROCEDURE FOR DETERMINING THE EXECUTIVE DIRECTOR'S COMPENSATION REQUIRES THE FULL BOARD TO CONSIDER COMPENSATION ON AN ANNUAL BASIS.

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

THE ORGANIZATION'S ARTICLES OF INCORPORATION, BYLAWS, AND CONFLICT OF INTEREST POLICY ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST. THE ORGANIZATION'S FINANCIAL STATEMENTS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE.

Form 990, Part XII, Line 2 - Change of Oversight or Selection Process

FINANCIAL STATEMENTS ARE REVIEWED AND APROVED BY THE BOARD OF DIRECTORS PRIOR TO ISSUANCE.

Casa De Amparo
Audited Financial Statements
June 30, 2024

Presented by
Pinnacle Accounting & Financial Services
A Professional Corporation

Casa De Amparo
Audited Financial Statements
Year Ended June 30, 2024

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Pinnacle Accounting
& FINANCIAL SERVICES

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Casa De Amparo
San Marcos, CA

Opinion

We have audited the accompanying financial statements of Casa De Amparo (a nonprofit organization), which comprises the statement of financial position as of June 30, 2024, and the related statement 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.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Casa De Amparo as of June 30, 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

We conducted our audit 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Casa De Amparo 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 opinions.

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 Casa De Amparo's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Casa De Amparo'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 Casa De Amparo’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 previously audited Casa De Amparo’s June 30, 2023, financial statements, and expressed an unmodified audit opinion on those audited financial statements in their report dated May 13, 2024. 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.

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 May 13, 2024 on our consideration of the Casa De Amparo’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 the Casa De Amparo’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 the Casa De Amparo’s internal control over financial reporting and compliance.

Pinnacle Accounting & Financial Services

Pinnacle Accounting & Financial Services
Sacramento, CA
November 12, 2024

Casa de Amparo
Statement of Financial Position
June 30, 2024
(With Comparative Totals for June 30, 2023)

	2024	2023
ASSETS		
Current Assets		
Cash and cash equivalents	$ 396,066	$ 1,145,786
Grants receivable	1,309,020	1,432,373
Pledges receivable, net	287	287
Prepaid Expenses and other current assets	115,226	35,178
Total Current Assets	1,820,599	2,613,624
Noncurrent Assets		
Land lease	806,758	859,954
Deposits	68,910	62,710
Certificates of deposit	3,653,020	4,763,243
Fund held by community foundations	801,886	733,449
Property and equipment, net of assets	13,028,111	13,357,082
Operating lease right-of-use asset, net	54,532	219,022
Total Noncurrent Assets	18,413,217	19,995,460
TOTAL ASSETS	$ 20,233,816	$ 22,609,084
LIABILITIES AND NET ASSETS		
LIABILITIES		
Current Liabilities		
Accounts Payable	$ 23,646	$ 58,590
Accrued compensation and other expenses	745,304	699,303
Loan payable, current portion	-	2,458,623
Operating lease liabilities, current portion	52,773	113,440
Deferred revenue	3,721	-
Total Current Liabilities	825,444	3,329,956
Non-Current Liabilities		
Operating lease liabilities, net of current portion	2,407	73,669
Total Non-Current Liabilities	2,407	73,669
TOTAL LIABILITIES	827,851	3,403,625
NET ASSETS		
Without Donor Restrictions	9,965,662	10,258,340
Board Designated net assets without donor restrictions	523,238	523,238
With Donor Restrictions	8,917,066	8,423,881
TOTAL NET ASSETS	19,405,965	19,205,459
TOTAL LIABILITIES AND NET ASSETS	$ 20,233,816	$ 22,609,084

The accompanying notes are an integral part of the financial statements

Casa de Amparo
Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2024
(With Comparative Totals for June 30, 2023)

	2024			2023
	Without Donor Restrictions	With Donor Restrictions	Total	Total
SUPPORT AND REVENUE				
Grant revenue	$ 7,777,647	$ -	$ 7,777,647	$ 7,019,204
Contributions of financial assets	1,662,836	455,622	2,118,458	2,196,869
Capital campaigns	-	119,258	119,258	333,899
Special events revenue and related contributions	595,563	152,018	747,581	818,690
Contributions of non-financial assets	531,450	-	531,450	562,029
Interest and other income	404,906	2,122	407,028	200,140
Net Assets Released from Restrictions	235,835	(235,835)	-	-
TOTAL SUPPORT AND REVENUE	11,208,237	493,185	11,701,422	11,130,831
EXPENSES				
Program Services	7,987,826	-	7,987,826	8,628,949
General and administartive	1,442,973	-	1,442,973	1,662,216
Fundraising	1,811,170	-	1,811,170	615,874
Special events expense	258,948	-	258,948	388,923
TOTAL EXPENSES	11,500,916	-	11,500,916	11,295,962
CHANGES IN NET ASSETS	(292,679)	493,185	200,506	(165,131)
Net Assets at Beginning of Year	10,781,578	8,423,881	19,205,459	19,370,590
Net Assets at End of Year	$ 10,488,899	$ 8,917,066	$ 19,405,965	$ 19,205,459

The accompanying notes are an integral part of the financial statements

Casa de Amparo
Statement of Functional Expenses
For the Year Ended June 30, 2024
(With Comparative Totals for June 30, 2023)

	2024							2023
	Residential Services (STRTP)	ND Transitional Housing	Counseling Services	Total Program Services	General and Administration	Fund-Raising and Special Events	Total	Total
Salaries and Wages	$ 3,259,749	$ 646,315	$ 688,117	$ 4,594,181	$ 82,777	$ 956,835	$ 5,633,793	$ 5,432,472
Employee Benefits	623,862	119,409	152,189	895,460	20,228	107,849	1,023,537	920,748
Occupancy	276,977	856,006	86,244	1,219,227	39,199	-	1,258,425	893,644
Lease costs	-	-	-	-	238,753	-	238,753	415,564
Depreciation and amortization	-	-	-	-	480,278	-	480,278	452,597
Supplies	254,971	25,282	5,067	285,319	16,725	55,265	357,309	267,585
Contributions of non-fianncial assets	-	-	-	-	-	531,226	531,226	526,767
Professional services	67,661	23,333	146,988	237,982	342,065	84,916	664,963	494,522
Program expenses	135,798	213,475	26,235	375,509	15,880	4,080	395,469	380,688
Special event expense	-	-	-	-	-	258,948	258,948	390,423
Equipment expense	79,875	13,897	17,061	110,834	31,679	13,394	155,907	74,571
Transportation	64,066	36,877	3,938	104,881	966	3,039	108,886	138,379
Settlements	-	-	-	-	100,000	-	100,000	-
Other expenses	15,151	13,726	5,399	34,276	43,987	33,130	111,393	617,198
Interest expense	36,950	-	15,225	52,176	6,631	1,065	59,871	111,487
Telephone	44,913	9,061	9,611	63,586	4,213	2,083	69,881	88,269
Training meeting and other	9,871	1,367	3,158	14,396	19,592	18,288	52,277	91,048
Total Functional Expenses	$ 4,869,845	$ 1,958,747	$ 1,159,233	$ 7,987,826	$ 1,442,973	$ 2,070,118	$ 11,500,916	$ 11,295,962
Total Functional Expenses FY2023	$ 5,242,885	$ 2,135,232	$ 1,250,833	$ 8,628,949	$ 1,662,216	$ 1,004,797		$ 11,295,962

The accompanying notes are an integral part of the financial statements

Casa de Amparo
Statement of Cash Flows
For the Year Ended June 30, 2024
(With Comparative Totals for June 30, 2023)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	$ 200,506	$ (165,131)
Adjustments to Reconcile Change in Net Assets		
Net Cash Provided (Used) by Operating Activities		
Depreciation	427,082	399,401
Amortization of donated assets	53,196	53,196
Contributions restricted for long term and capital projects	119,258	333,899
Realized and unrealized investment gains	(61,816)	(48,400)
Changes to operating assets and liabilities:		
Grants receivable	123,353	(470,541)
Pledges receivable	-	502,140
Prepaid expenses and other current assets	(80,048)	41,146
Deposits	6,200	773
Accounts payable	34,949	82,143
Accrued compensation and other expenses	(46,001)	(44,208)
Deferred revenue	3,721	(6,500)
Net cash on leases	32,561	(105,582)
Net Cash Provided (Used) by Operating Activities	812,961	572,336
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of Property and Equipment	(95,023)	(1,060,656)
Purchase of Investments	1,110,223	(4,763,243)
Net Cash Used in Investing Activities	1,015,200	(5,823,899)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Contributions collected/released for long term and capital projects	(119,258)	(333,899)
Repayments on loan payable	(2,458,623)	(125,057)
Net Cash Proveded by (Used in) Financing Activities	(2,577,881)	(458,956)
Net Decrease in Cash	(749,720)	(5,710,519)
Cash Balance at Beginning of Year	1,145,786	6,856,305
Cash Balance at End of Year	$ 396,066	$ 1,145,786

The accompanying notes are an integral part of the financial statements

Note 1. Organization and Purpose:

Casa de Amparo (the "Organization") was established in 1978 in California as a non-profit corporation and is recognized as a 501(c)(3) Tax Exempt organization by the IRS. Casa de Amparo's mission is to support those affected by, and at risk of, child abuse or neglect through a range of programs and services that promote healing, growth, and healthy relationships.

Casa de Amparo is recognized as a major force in the field of child abuse prevention and treatment. Partnering with the greater San Diego community, it assures that children and their families receive unique and innovative services for healing, for stopping child mistreatment of any kind, and for ending generational cycles of abuse. The result is a community where child abuse and neglect are not tolerated, and where child abuse awareness and prevention are priorities.

The Organization offers four integrated child abuse prevention and treatment programs. Residential Services (Short Term Residential Therapeutic Program or "STRTP") provides 24-hour care and supportive/therapeutic services for children, from birth to 18, removed from the home due to abuse or neglect, including pregnant and parenting teens and their babies, and youth with special healthcare needs. New Directions provides transitional housing and supportive services to help former foster youth, ages 18 to 25, make a successful transition from foster care to independent living. Counseling Services provides trauma-informed therapy and case management for children and families experiencing, or at-risk of, child abuse or neglect.

The Organization has two campuses. The Casa Kids Campus on 11.4 acres owned by the Organization in the Twin Oaks Valley area of San Marcos was opened in April 2012. This campus provides housing for up to 50 children including 12 infants, and has a basketball court, a volleyball court, walking trails, gardens, a library, a learning center, an art/activities room, training rooms and administrative/support offices. The second campus is in Oceanside and is used by New Directions with buildings owned by the Organization and a long-term land lease agreement with the City of Oceanside.

In 2016, Casa de Amparo responded to the growing need for intensive residential care for pregnant and parenting female foster youth and their babies by expanding its pregnant and parenting program capacity and space and also expanding overall clinical support space on the Casa Kids Campus. The cottage for pregnant and parenting female foster youth and their babies now serves up to 12 moms and 12 babies simultaneously.

In order to comply with the State of California's Continuum of Care Reform ("CCR"), Casa de Amparo implemented STRTP standards and began the process of Joint Commission accreditation early in fiscal year 2017. Joint Commission accreditation was awarded May 19, 2017. Casa de Amparo received STRTP approval and its licensure from the State of California in January 2019.

In 2018, Casa de Amparo added the Transition Preparation Program ("TPP") within its Residential Services program. The TPP serves older teenage foster youth, including youth who are pregnant or parenting. The TPP maintains all aspects of supervision and services provided in Residential Services while preparing teens to live independently by simulating apartment-style living.

In 2020, Casa de Amparo continued its campaign to raise funds to expand the Casa Kids Campus in San Marcos to include a Teen Wellness Center ("TWC") for Foster Youth. The TWC will be licensed by California Community Care Licensing as a Community Treatment Facility, which is a secure STRTP.

Note 1. Organization and Purpose (continued):

The Teen Wellness Center will be the first of its kind in San Diego County and only the third in California. The TWC will serve foster youth who need a higher level of emotional, behavioral and mental health care. The TWC will play a vital role in the child abuse treatment and prevention services provided to children affected by complex trauma that would otherwise likely be placed out of state.

Note 2. Summary of Significant Accounting Policies:

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

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

Net Assets without Donor Restrictions – Net assets without donor restrictions are free of donor-imposed restrictions. All revenues, gains, and losses that are not restricted by donors are included in this classification. All expenditures are reported in the without donor restrictions class of net assets, including expenditures funded by restricted contributions. Expenditures funded by restricted contributions are reported in the without donor restrictions net asset class because the use of restricted contributions is in accordance with donors' stipulations results in the release of such restrictions.

Net Assets with Donor Restrictions – Net assets with donor restrictions are limited as to use by donor-imposed stipulations that may expire with the passage of time or that may be satisfied by action of the Organization. The Organization reports gifts of cash and other assets as revenue 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, the net assets are reclassified as net assets without donor restriction and reported in the statements of activities as net assets released from restrictions.

Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy.

Cash and Cash Equivalents: The Organization considers cash on hand and short-term investments with original maturities of three months or less to be cash and cash equivalents.

Contributions of financial assets - Contributions, including unconditional promises to give, are recorded when received. All contributions are available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized.

Note 2. Summary of Significant Accounting Policies (continued):

Contributions of financial assets (Continued):

All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Expenses are reported as decreases in unrestricted net assets.

Grants receivable: Grants receivable arise in the normal course of operations. It is the policy of management to review the outstanding grants receivable at year-end, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts. Management determined that no allowance is necessary on June 30, 2024 and 2023.

Pledges Receivable – Unconditional promises to give cash and other assets are recognized as revenue in the period received. Conditional promises to give are not recognized until donor stipulations are met. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give, with payments due to the Organization beyond one year, are recorded as net assets with donor restrictions at the estimated present value of the expected future cash flows, using credit risk-adjusted rates applicable to the years in which the promises are expected to be received. Amortization of the discounts is recorded as contribution revenue in the appropriate net asset class.

An allowance for uncollectible pledges receivable is provided based upon management's judgment of such factors as prior collection history and other relevant factors. Management determined that no allowance is necessary on June 30, 2024 and 2023.

Funds held by Community Foundations – The Organization transferred assets to community foundations holding them as endowed component funds for the benefit of the Organization. See Note 7 for additional detail.

Investment – The Organization records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Property and Equipment: Acquisitions of property and equipment of $5,000 or more are capitalized. Property and equipment are stated at cost or, if donated, at the appropriate fair market value at the date of donation. Expenditures for maintenance and repairs are charged against operations.

Depreciation is computed using the straight-line method over the estimated useful lives of the related assets of 5 to 45 years.

Buildings	20 - 45 years
Furniture and equipment	5 - 7 years
Vehicles	5 years

Depreciation expense was $427,082 and $399,401 for the years ended June 30, 2024 and 2023, respectively.

Note 2. Summary of Significant Accounting Policies (continued):

Valuation of Long-Lived Assets – Accounting Standards Codification ("ASC") Topic 360, Property, Plant, and Equipment requires that long-lived assets and certain identifiable intangibles to be held and used by the Organization be reviewed for impairment whenever events of changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

Impairment, which is determined based upon the estimated fair value of the asset, is recorded when estimated undiscounted cash flows expected to be generated by the asset is insufficient to recover its net carrying value. As of June 30, 2024, the Organization did not identify any events or circumstances that would require recognition of an impairment loss under this standard.

Contributions of Non-Financial Assets – Contributed materials are recorded at their fair market value where an objective basis is available to measure their value. Such items are capitalized or charged to operations as appropriate. Certain contributed items are auctioned at the Organization's special events. Contributed items are included in the statements of activities as contributions of non-financial assets and program and special event expenses. The Organization recorded a total of $531,226 and $526,767 in operational expenses related to contributions of non-financial assets for the years ended June 30, 2024 and 2023, respectively. The Organization receives a substantial number of services donated by volunteers in carrying out the Organization's program services. The services do not meet the criteria as contributions and are, therefore, not recognized in the financial statements.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

The Organization has capitalized the value of the donated land lease as a contribution with donor restrictions. Each year the Organization reclassifies amortization of the land lease from net assets with donor restrictions to net assets without donor restrictions. For the years ended June 30, 2024 and 2023, the ending value of the land lease is $806,758 and $859,954, respectively.

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

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, requires the Organization to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. The Organization believes that the estimates utilized in preparing these financial statements are reasonable; however, actual results could differ from those estimates.

Note 2. Summary of Significant Accounting Policies (continued):

Income Taxes – The Organization is a qualified nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code.

The FASB issued Accounting Standards Notification No. 740-10, Accounting for Uncertainties in Income Taxes, which sets a minimum threshold for financial statement recognition of the benefit of tax position taken or expected to be taken in a tax return. The Organization uses a loss contingencies approach for evaluating uncertain tax positions and continually evaluates changes in tax law and new authoritative rulings. Management believes that the Organization has no uncertain tax positions.

Leases – the Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the balance sheet. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent. Operating lease expense is recognized on a straight-line basis over the lease term. Casa does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

New Accounting Pronouncements – During the 2023 fiscal year the Organization adopted Accounting Standards Update (ASU) No. 2016-02, Leases, which requires lessees to recognize leases on the balance sheet and disclose key information about leasing arrangements. The Organization has elected not to restate the comparative period (2023). It also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, or (iii) initial direct costs for existing leases. At July 1, 2023 as a result of implementing ASU No. 2016-02, the Organization recognized right-of-use assets of $54,532 and lease liabilities totaling $54,532 on the statement of financial position as of July 1, 2023.

During the 2023 fiscal year the Organization adopted Accounting Standards Update (ASU) 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The new guidance requires nonprofit entities to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. The standard also increases the disclosure requirements around contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received. Adoption of this standard did not have a significant impact on the financial statements, with the exception of increased disclosure.

Prior Period Adjustments - The Organization has recorded a prior period adjustment to net assets without donor restrictions in the amount of $139,975 to write-off Grant Revenue Receivables that were paid in full during the year ended June 30, 2023. The below table details the corrected amounts:

	Original Amount	Corrected Amount
Accounts Recievable	$ 1,572,348	$ 1,432,373
Grant revenue	7,159,179	7,019,204
Net Assets without Donor Restrictions	$ 10,398,314	$ 10,258,340

Note 2. Summary of Significant Accounting Policies (continued):

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

The Organization has evaluated subsequent events through November 12, 2024, which is the date the financial statements are available for issuance.

Comparative Financial Information: The financial statements include certain prior year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, it should be read in conjunction with the Organization's financial statements for the year ended June 30, 2023 from which the summarized information was derived.

Note 3. Property and Equipment:

Property and equipment for the year ended June 30, 2024 consist of the following:

	Balance July 1, 2023	Additions	Deletion	Balance June 30, 2024
TWC Construction in Prog	$ 1,248,973	$ 8,478	$ -	$ 1,257,451
Building Campaign - Ivey Ranch	32,020	-	-	32,020
Vehicles	361,255	-	-	361,255
Furniture & Equipment-Office	143,403	18,739	-	162,142
Furniture-Equipment-Units	797,876	-	-	797,876
Software Customization	112,487	-	-	112,487
Land	916,587	-	-	916,587
Buildings - Ivey Ranch	1,559,789	-	-	1,559,789
Buildings - Casa Kids Campus	13,174,916	70,894	-	13,245,809
Total Property and Equipment	18,347,307	98,110	-	18,445,417
Less Accumulated Depreciation	(4,990,224)	(427,082)	-	(5,417,306)
Net Property and Equipment	$ 13,357,082	$ (328,972)	$ -	$ 13,028,111

Note 4. Fair Value Measurements:

The Organization defines fair value 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. A fair value hierarchy is established that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1: Inputs are quoted market prices (unadjusted) in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date.
Level 2: Inputs other than quoted prices within Level 1 that are observable, either directly or indirectly such as quoted prices for similar assets or liabilities in active markets or inactive markets, or inputs other than quoted prices that are observable for the asset or liability.
Level 3: Inputs are unobservable. Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

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

The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The valuation levels are not necessarily an indication of the risk or liquidity associated with the underlying investments.

The table below presents the balances of assets measured at fair value on a recurring basis at June 30, 2024:

	Fair Value	Level 1	Level 2	Level 3
Financial Assets:				
Cash and cash equivalents	$ 3,653,020	$ 3,653,020	$ -	$ -
Funds held by community foundations	801,886	801,886	-	-
Total Financial Assets	$ 4,454,906	$ 4,454,906	$ -	$ -

Note 5. Concentration of Credit Risk:

Cash

The Organization maintains cash balances at several financial institutions. Accounts at these institutions are secured by the Federal Deposit Insurance Corporation. At times, the balances may exceed federally insured limits. There have been no losses in such accounts as of June 30, 2024. Management believes that the Organization is not exposed to any significant credit risk with respect to its cash.

Note 5. Concentration of Credit Risk (continued):

Revenue and Receivables

The Organization received approximately 66% of its revenue from government contracts for the year ended June 30, 2024, compared to 63% in the prior fiscal year. The Organization received $4.2 million or 37% of its total revenue from Residential Services (STRTP) and $2.3 million or 20% of its total revenue from its New Directions transitional housing program. For the year ended June 30, 2023, the Organization received $4 million or 35% of its total revenue from Residential Services (STRTP) and $12.9 million or 11% of its total revenue from its New Directions transitional housing program.

Pledges receivable totaled $4,713 at June 30, 2024 and $287 at June 30, 2023.

Note 6. Pledges Receivable

Pledges receivable consist of the following at June 30:

		2024
Net pledges receivable	$	5,000
Less imputed discount		(4,713)
	$	287

Contributions receivable consist of the following:		
Due in less than one year	$	5,000
Due in one to five years		-
	$	5,000

The net present value for the pledges due in more than one year is discounted at a rate of 3%.

Note 7. Funds Held by Community Foundations:

Funds held by community foundations consist of endowment funds held by The San Diego Foundation and the Jewish Community Foundation of San Diego ("the Foundations") for the benefit of the Organization.

The Organization has granted The San Diego Foundation variance power, which gives their Trustees the power to use the Fund for other purposes in certain circumstances. The Funds are subject to The San Diego Foundation's investment and spending policies.

The San Diego Foundation endowment funds are invested in the following assets classes:

Asset Class	**%**
Equity	40%
Hedge Funds	15%
Private Equity	15%
Fixed Income	10%
Real Estate	7%
Real Assets	3%
Private Credit	10%

Note 7. Funds Held by Community Foundations (continued):

The funds held at the Jewish Community Foundation of San Diego have been designated by the Organization's board of directors to be invested in their pool Organization funds, which have endowment like investment objectives.

The Jewish Community Foundation of San Diego pool Organization funds are invested in the following assets classes:

Asset Class	%
Equity	42%
Private Assets	28%
Fixed Income	17%
Hedge Funds	13%

The Organization reports the fair value of the Funds in the statement of financial position. Changes in the value of the Funds are reported as gains or losses in the statement of activities.

Note 8. Contingencies and Commitments:

Government Contracts – The Organization receives a significant portion of its revenues from government contracts, which are subject to audits. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined. Management believes that any liability, which may result from these audits, is not significant.

Litigation - In conducting its activities, the Organization is occasionally named in various legal claims and litigations. Management believes that the ultimate resolution of such legal claims will not have a material effect on the financial statements of the Organization.

Note 9. Operating Lease Commitments:

Casa De Amparo evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) assets represent Casa De Amparo's right to use underlying assets for the lease term, and the lease liabilities represent Casa De Amparo's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms.

During the year ended June 30, 2024, the Company recognized lease expense in relation to the leases described above as follows:

Lease cost	
Operating lease cost	$ 238,753
Total lease cost	$ 238,753

Note 9. Operating Lease Commitments (continued):

Casa De Amparo has elected to exercise the practical expedient permitting the use of the risk-free rate as the discount rate for its leases when it does not have access to the rate implicit in the leases. The weighted average remaining lease terms and weighted average discount rates for operating leases are as follows:

	Operating
Weighted average remaining lease term	2 years
Weighted average discount rate	2.85%
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	32,561

The Organization leases program facilities under non-cancelable operating leases, which expire at various dates through May 2025. Cash paid for operating leases for the year ended June 30, 2024, was $249,983. There were no noncash investing and financing transactions related to leasing.

Future minimum lease payments under this operating lease as of June 30, 2024, are detailed below.

Year End June 30,	
2025	$ 49,170
2026	2,407
	$ 56,238

Note 10. Nature and amount of net assets with donor restrictions:

Net assets with donor restrictions were available for the following purposes as of June 30:

	2024	2023
tricted for specified purpose:		
Land Lease – Ivey Ranch	$ 806,758	$ 859,954
Capital Campaign for Teen Wellness Center and Support Service Building	7,855,429	7,392,274
al restricted for specified purpose	8,662,187	8,252,228
Endowments subject to the Organization's spending policy and appropriation	187,031	171,653
al net assets with donor restrictions	$ 8,849,218	$ 8,423,881

Net assets in the amounts of $235,585 and $346,282 were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors for the years ended June 30, 2024 and 2023, respectively.

Note 10. Nature and amount of net assets with donor restrictions(continued):

The Organization sponsors a non-contributory 403(b) retirement plan covering all employees who have completed 90 days of eligible service. Contributions to the retirement plan are at the discretion of each employee. There were no contributions by the Organization for the years ended June 30, 2024 and 2023, respectively.

Note 11. Information Regarding Liquidity and Availability:

Contract revenue from the federal, state and local governments historically represent approximately 71% of the Organization's operational funding needs. Support without donor restrictions averaged 26%, and the remainder funded by contributions with donor restrictions and interest income.

The Organization's cash flows have seasonal variations due to the concentration of contributions received at calendar and fiscal year-end. To manage liquidity, the Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Organization invests cash in excess of its daily requirements in money market accounts and short-term investments. As of June 30, 2024, the Organization had $379,198 available in its operating reserve accounts. Additionally, the Organization has Board Designated net assets without donor restrictions totaling $523,239 that, while the Organization does not intend to spend for those purposes other than those identified, the amounts could be made available for current operations, if necessary.

The following table reflects the Organization's financial assets as of June 30, 2024, 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 designations. Amounts not available include certain donor-restricted investments as more fully described in Note 10.

	2024
June 30,	
Financial assets at year-end:	
Cash and cash equivalents	$ 396,066
Grants receivable	1,309,020
Pledges / Other Grants receivable	4,713
Certificates of deposit	3,653,020
Funds held by community foundations	801,886
Total financial assets	6,164,705
Less:	
Amounts not available to be used within one year:	
Restricted by donors with purpose restriction	(2,000,000)
Amounts available to management with Board's approval:	
Community foundation Organization fund	(415,925)
Amounts unavailable to management in perpetuity:	
Donor restricted endowment	(187,031)
Board-designated endowment	(198,931)
Financial assets available to meet cash needs for general expenditures within one year	$ 3,362,818

Note 12. Endowment Funds:

Authoritative guidance related to not-for-profit entities provides guidance on the net asset classification of donor-restricted endowment funds for a not-for-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 ("UPMIFA") and requires additional disclosures about an organization's endowment funds. The Organization's endowment funds consist of four individual funds and includes both donor-restricted endowment funds and funds designated by the Board of Directors to function as endowments. In accordance with the authoritative guidance, net assets associated with the funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Organization has interpreted UPMIFA as the prudent preservation of the fair value of the original gift of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund and (d) the remaining portion of the donor-restricted endowment until those amounts are appropriated for expenditures by the Organization in a manner consistent with the standard of prudence prescribed by the State of California's UPMIFA. As such, much of the net realized and unrealized appreciation in the fair value of the assets of an endowment fund over the historic dollar value of the fund is considered prudent, unless the donor's intention is indicated in the endowment.

Changes in endowment net assets for the year ended June 30, 2024 are as follows:

	Without Donor Restrictions	With Donor restrictions	Total
Endowment assets, June 30, 2023	$ 561,796	$ 171,653	$ 733,449
Investment return, net	53,059	15,378	68,437
Endowment assets, June 30, 2024	$ 614,855	$ 187,031	$ 801,886

Changes in endowment net assets for the year ended June 30, 2023 are as follows:

	Without Donor Restrictions	With Donor restrictions	Total
Endowment assets, June 30, 2022	$ 523,239	$ 160,489	$ 683,728
Investment return, net	38,557	11,164	49,721
Endowment assets, June 30, 2023	$ 561,796	$ 171,653	$ 733,449

Endowment net assets without donor restrictions identified in the tables above represent Board designated net assets.

From time to time, the fair value of assets associated with donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Organization to retain as a fund of perpetual duration. There were no deficiencies of this nature as of June 30, 2024 and 2023.

Note 12. Endowment Funds (continued):

Due to the relatively small size of its endowment, the Organization has not enacted a policy of spending principal or principal appreciation of the funds. The Organization invests the funds for total return and reinvests all interest and dividends to enhance the growth of the funds. The Organization believes it is beneficial to defer endowment spending and grow the endowment to a size that will have a meaningful impact in stabilizing the revenues of the Organization.

Endowment and board-designated endowment funds are invested with a strong equity bias towards significant diversification across investments with fundamentally different risk characteristics. In general, assets are invested in funds that provide liquidity and diversification of security specific risk at reasonable cost. The funds are invested with a long-term horizon without attempting to time market movements. Allocations to asset classes are maintained in accordance with the long-term policy targets and ranges approved by the Operations Committee and the Board of Directors.

Note 13. Loan Payable:

On April 20, 2017, the Organization refinanced its loan agreement with Wells Fargo Bank for the purpose of financing the cost of construction of Casa Kids Campus. Interest is payable monthly at a fixed rate of 4.35% and the loan matures on May 5, 2024. The loan is secured by the Casa Kids Campus.

The Organization is subject to compliance with certain debt covenants under the loan agreement. The Organization received a waiver for covenant non-compliance for the year ended June 30, 2024. Effective May 30, 2024, Wells Fargo Bank removed all financial reporting, condition, or performance covenants with specific due dates or reporting and compliance periods for the loan.

The loan was fully paid on December 26, 2023.

Note 14. Contribution of Non-Financial Assets:

The estimated fair value of donated goods and professional services is recorded in the financial statements. Donated goods are recorded at fair value. Donated professional services are recognized in the financial statements because the services require specialized skills, provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Casa De Amparo may receive donated volunteer services which have not been reflected in the accompanying financial statements because such services do not meet the criteria requirements of creating nonfinancial assets or requiring specialized professional skills.

Casa De Amparo received contributions of non-financial assets from the various donors during the fiscal year consisting of food and gift certificate donations valued at $531,450 as determined by the respective retail value of each item. The donations were used to support the Organization's programs. The contributions of non-financial assets have been recorded in the statement of activities.

Casa De Amparo
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2024

Federal Grantor/Pass -Through Grantor/Program or Cluster Title	Assistance Listing Number		Federal Expenditures
FEDERAL			
U.S Department of Housing and Urban Development			
Pass-through County of San Diego Health and Human Services:			
Foster Care Title IV - E - Foster Care	93.658	*	$ 2,637,103
Total Pass-through County of San Diego Health and Human Services			2,637,103
Pass-through Countie (Alameda, Butte, Imperial, Los Angeles, Riverside, Sacramento, San Bernardino, Sonoma, Sutter, Ventura)			
Foster Care Title IV-E (Group Home and Transitional Housing Program plus Foster Care)	93.658	*	1,626,365
Total Pass-through County of San Bernardino			1,626,365
Total Expenditures of Federal Awards			$ **4,263,468**

Casa De Amparo
Notes to Schedule of Expenditures of Federal, State and Other Awards
Year Ended June 30, 2024

Note 1 - Basis of Presentation

The accompanying Schedule of Federal, State and Other Awards (the "Schedule") includes the federal grant activity of Casa de Amparo 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 Casa de Amparo, it is not intended to and does not present the financial position, changes in net assets or cash flows of Casa de Amparo.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the Cost Principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Casa de Amparo has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 - Comingled Funding

The Foster Care Title IV- E - Foster award amounts that are passed through County of San Diego Health and Human Services are noted as major programs due to comingled funding from federal and state. The breakdown of federal and state Care funding was determined at the time of audit fieldwork.

Pinnacle Accounting
& FINANCIAL SERVICES

INDEPENDENT AUDITORS' 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 of
Casa De Amparo
San Marcos, CA

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 Casa De Amparo (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024 , and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 12, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Casa De Amparo'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 Casa De Amparo's internal control. Accordingly, we do not express an opinion on the effectiveness of the Casa De Amparo'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Casa De Amparo'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.

Pinnacle Accounting & Financial Services

Pinnacle Accounting & Financial Services
Sacramento, CA
November 12, 2024

Pinnacle Accounting
& FINANCIAL SERVICES

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Casa De Amparo
San Marcos, CA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Casa De Amparo'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 Casa De Amparo's major federal programs for the year ended June 30, 2024. Casa De Amparo's major federal programs are identified in the summary of Auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Casa De Amparo 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, 2024.

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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Casa De Amparo 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 Casa De Amparo'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 Casa De Amparo's federal programs.

Auditors' 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 Casa De Amparo'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 Casa De Amparo'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 Casa De Amparo'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 Casa De Amparo'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 Casa De Amparo'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

In planning and performing our audit of the financial statements, we considered Casa De Amparo'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 Casa De Amparo's internal control. Accordingly, we do not express an opinion on the effectiveness of Casa De Amparo's internal control.

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.

Pinnacle Accounting & Financial Services

Pinnacle Accounting & Financial Services
Sacramento, CA
November 12, 2024

Casa De Amparo
Schedule of Findings and Questioned Costs
June 30, 2024

I. Summary of Auditors' Results

FINANCIAL STATEMENTS

(a) Type of report issued on whether the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America: **Unmodified opinion**

(b) Internal control deficiencies over financial reporting disclosed by the audit of the financial statements:

- Material weaknesses identified: **No**
- Significant deficiencies identified: **No**

(c) Noncompliance material to the financial statements: **No**

FEDERAL AWARDS

(d) Internal control over major programs:

- Material weaknesses identified: **No**
- Significant deficiencies identified: **No**

(e) Type of report issued on compliance for major program: **Unmodified**

(f) Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance 2 CFR 200.516(a): **No**

(g) Major program:

- 93.658 – Foster Care Title IV-E

(h) Dollar threshold used to distinguish between Type A and Type B programs: **$750,000**

(i) Auditee qualified as a low-risk auditee: **No**

II. Findings- Financial Statement Audit

No findings noted

III. Findings and Questioned Costs- Major Federal Award Programs Audit

No findings noted

IV. Schedule of Prior Year Findings and Questioned Costs

Finding Number: 2023-001
Finding Summary: The Organization's policies and processes regarding review of financial reports were not consistently applied.
Status: Corrected.

Finding Number: 2023-002
Finding Summary: The Organization's policies and processes regarding review of underlying detail of program expenses and compliance reporting were not consistently applied.
Status: Corrected.

COASTAL ROOTS FARM
NOURISHING COMMUNITY

Letter of Authorization

June 29, 2025

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

To Whom It May Concern:

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

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

Please reach out with any questions or concerns.

Sincerely,

Javier Guerrero
President and CEO
Coastal Roots Farm
C 619.504.4723

Title

Coastal Roots Farm-Providing STEM education program at no cost for students attending San Marcos Unified School District

06/30/2025

id. 50953476

by **Christine Spencer** in **San Marcos Community Foundation**
on behalf of **Coastal Roots Farm**

441 Saxony Road
Encinitas, California
92024
California
United States
619-300-2028
christine@coastalrootsfarm.org

Original Submission

06/30/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Coastal Roots Farm-Providing STEM education program at no cost for students attending San Marcos Unified School District
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	The Environmental STEM and Nutrition Education Program for San Marcos Students
Project Start Date	9/1/2025
Project End Date	6/30/2026
Date by Which Funds Will Be Expended:	6/30/2026
Total Number of People Served by this Project	300
Total Number of People Served by this Project in San Marcos Only	300

Grant Amount Requested	10000
	Organization Details
Organization Name	Coastal Roots Farm
Organization Street Address	441 Saxony Road
Organization City	Encinitas
Organization State	CA
Organization Zip Code	92024
Organization Website	https://coastalrootsfarm.org/
Organization's EIN	47-1570910 200 COASTAL ROOTS FARM 915ad048-f53a-4405-a67f-50388e18b820 441 Saxony Rd Encinitas CA 92024 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-06-10T00:00:00 2025-06-30T00:00:00 501(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) 2025-06-10T00:00:00 2015 12
	Contact Information
Contact First Name	Christine
Contact Last Name	Spencer
Contact Title	Director of Grants and Impact
Contact Phone	+16193002028
Contact Email	christine@coastalrootsfarm.org
	Project Details

Briefly describe your request for funds.	Coastal Roots Farm respectfully requests $10,000 from the San Marcos Community Foundation to fund the Environmental STEM and Nutrition Education Program for students attending San Marcos schools. The Farm has a wonderful, established partnership with the San Marcos Unified School District to provide STEM education at no cost to the schools. With the support of entities like the San Marcos Community Foundation, Coastal Roots Farms covers over $10,000 in field trip and transportation costs to give San Marcos students a one-of-a-kind experience on the Farm. Here, students are active and hands-on, exploring soil under microscopes, interacting with chickens, observing pollinators in action, and discovering the abundant application of STEM topics in the world around them. They discover being outdoors, exploring, interacting with the natural world, and eating healthy food is fun and exciting. They learn where food comes from, why this matters, and what it means to be food insecure. Students discover the importance of taking care of nature through environmental stewardship, develop a greater sense of responsibility, and build confidence in their own abilities to make good choices for themselves, the environment, and their communities.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Research shows that experiential outdoor learning promotes social development, encourages healthy lifestyle choices, positively impacts academic performance, and contributes to the emotional and physical well-being of students. Getting youth outdoors matters and helps students thrive, but nature-based educational opportunities are not equally available for youth from low-income communities. Historic inequities in access to safe outdoor spaces like community gardens and outdoor enrichment opportunities exacerbate academic achievement gaps as well as physical and social development disparities for low-income youth. At the Farm, children become environmental scientists for the day. They interact with soil, plants, animals, insects, and trees, and engage all their senses to better understand the natural world around them. Students harvest, prepare, and taste fresh, organically grown produce, witnessing first-hand the truly singular experience of “soil to fork” which can foster a life-long interest in food and healthy habits. Youth learn about where food comes from, why this matters, and how their eating choices can impact their health and the world. We anticipate serving more than 300 students from schools in the San Marcos Unified School District. These visits will be held throughout the academic school year and follow a curriculum that meets NGSS standards.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	The Environmental STEM and Nutrition Education Program collaborates with San Marcos Unified School District, High Tech High and other San Marcos school groups to bring San Marcos students to the Farm.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	The Farm received $1,000 from San Marcos Community Foundation for field trips and transportation for San Marcos students during the 2024-2025 school year; this reached 287 San Marcos students.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Coastal Roots Farm is a nonprofit community farm and education center that practices organic farming, shares the harvest with those who lack access, delivers unique farm-based STEM education, and fosters inclusive spaces for people of all ages and backgrounds to come together. The Farm aims to engage people in ways that catalyze a healthier, more vibrant community and a more sustainable future for the region. The Farm is located in Encinitas, California on land traditional to the Kumeyaay and Luiseño peoples. The Farm manages 18 acres of organic farmland, harvested its first crop in 2014, and became a 501(c)(3) nonprofit in 2015. The Farm strives to: • Reduce food insecurity in San Diego County by ensuring equitable access to fresh, organic, nutrient-dense foods, regardless of ability to pay. • Provide a platform for equitable, farm-based environmental education and wellness. • Serve as a model for sustainable farming, build a local food system, and engage in meaningful food justice efforts. • Catalyze a healthier, more vibrant, and welcoming community by creating inclusive access points for people of all ages, backgrounds, and cultures to come together to connect with their community, their food, and the land. The Farm's key impact initiatives reach more than 60,400 community members annually, and include: • **Regenerative Agriculture and Organic Food Production**: The Farm utilizes regenerative agricultural practices to sustainably grow organic nutrient-dense fruits, vegetables, herbs, and eggs, while actively working to restore soil health and fertility, sequester carbon, conserve water, improve watersheds, eliminate synthetic pesticides, enhance ecosystems, and increase biodiversity. This approach to farming is a meaningful contribution in the fight against climate change. • **Organic Food Access Program:** The Farm's comprehensive food access initiatives ensure at-risk and low-income communities have equitable and dignified access to fresh, healthy food regardless of their ability to pay. Each year, the Farm grows more than 80,000 pounds of food for more than 45,200 (duplicated) community members, particularly low-income, food-insecure, and underserved BIPOC communities.

- **Environmental STEM, Nutrition & Workforce Development Programs:** Each year, the Farm provides 11,000+ (duplicated) San Diego County youth with barrier-free, outdoor environmental science, nutrition, and career pathway experiences, including 50%+ underserved, low-income, and BIPOC students on scholarships and bus transportation for School and Group Visits, After School on the Farm, and Farm Camps.
- **Jewish Life:** The Farm's multigenerational community programming brings people of all ages and backgrounds together. Each year, the Farm engages more than 5,000 (duplicated) individuals through accessible and inclusive multigenerational and multicultural programs, including events, volunteering, workshops, and more.

Since its inception, Coastal Roots Farm has:

· Sustainably cared for 18 acres of organic farmland utilizing regenerative agricultural practices that help restore soil health, sequester carbon, conserve water, eliminate synthetic pesticides, enhance ecosystems, and increase biodiversity.

· Diverted 6.51 million pounds of food and green waste from the landfill through composting and turned it into rich, biodiverse soil.

· Grown and distributed more than 577,500+ pounds of food for 353,790+ individuals, of which, 75%+ has been donated to 264,310+ individuals.

· Offered farm-based educational programs that have reached 45,760+ Pre-K through college-age youth and provided them with barrier-free, outdoor environmental STEM, nutrition, and workforce development experiences, including 19,600+ low-income and underserved students on scholarships.

· Engaged 60,000+ community members of all ages in multigenerational and multicultural programming, including community events, Jewish agricultural festivals, workshops, volunteering, tours, and more.

A recent testimonial from a teacher underscores the opportunity that Farm field trips represent for underserved schools. Upon hearing that the Farm was able to cover their bus transportation cost, she exclaimed:

"Are you serious? WOW, I am going to cry. I cannot believe this news. I am speechless. Thank you so much! The students were so bummed when I told them that we would not be able to go because of the buses. We even had some kids cry because they had never been so far away and were excited for such a unique opportunity. This is amazing and we have been truly blessed by you and are so grateful for your generosity and kindness. My partner teacher, Mary Padilla, and I cannot thank you enough. The 5th graders are going to flip when they find out that we get to go to Coastal Roots Farn and visit all of the amazing things happening there. Thank you, thank you, thank you!" Veronica Schmitz, 5th Grade Teacher

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

Please upload the annual operating budget for your organization.

FY2025_Organizational_Budget._Coastal_Roots_Farm_Final.pdf

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

2024_Audited_Financials._Coastal_Roots_Farm.pdf

Please attach the first two pages of your Federal 990.

2023_990_Public_Disclosure_Copy-_Coastal_Roots_Farm._Pages_1-3.pdf

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

Coastal_Roots_Farm._CEO_Approval_Letter._San_Marcos_Community_Foundation_2025.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	24620
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 funding sources are for the entire education program budget which encompasses the partnership with San Marcos. This budget amount is $1,001,720. Without the full support we can run the program.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Scholarships for San Marcos Students	$ 10,500.00	All students from San Marcos will visit the Farm free of charge.
Bus Transportation	$ 1,020.00	All San Marcos students will receive free bus transportation
Supplies	$ 1,000.00	Soil, crafting supplies. culinary supplies
Staff Salaries	$ 12,000.00	Salaries for outdoor educators instructing San Marcos students.
Program Repairs and Mainenance	$ 100.00	Maintenance of education spaces for this program
Total budget for this PROJECT:	$ 24,620.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Barney & Barney	$ 25,000.00	C
Additional Funding Source 2	Prebys Foundation	$ 100,000.00	C
Additional Funding Source 3	The JEM Project	$ 50,000.00	C
Additional Funding Source 4	Beyster Foundation	$ 5,000.00	C
Additional Funding Source 5	County of San Diego, Distr1ct 1	$ 3,000.00	C
Additional Funding Source 6	US Bank	$ 10,000.00	C
Additional Funding Source 7	Lisa & Douglas Goldman Foundation	$ 5,000.00	C
Additional Funding Source 8	Sprouts Foundation	$ 10,000.00	P
Additional Funding Source 9	Cox Charities	$ 10,000.00	P
Additional Funding Source 10	May & Stanley Smith	$ 105,000.00	C

COASTAL ROOTS FARM
NOURISHING COMMUNITY

Coastal Roots Farm FY2025 Organizational Budget

Revenue	FY25 Budget
Individual Contributions	$210,000
Foundation Contributions	$1,227,000
Corporate Contributions	$216,000
Government Contributions	$60,000
In-Kind Support *(rent, fundraising gifts)*	$649,030
10 Year Anniversary Fundraiser	$175,000
Earned Revenue	$795,385
End of Year Campaign and Farm Founder Circle Memberships	$400,000
TOTAL	**$3,732,415**
Expenses	
Employee Compensation and Benefits	$2,580,854
In-Kind Expenses *(rent, fundraising gifts)*	$649,030
Program Operations	$364,304
Program Bus Reimbursements	$33,300
Program Supplies	$42,175
Program Repairs and Maintenance	$16,500
Marketing & Reporting	$6,665
Depreciation	$48,096
Total Expenses	**$3,740,924**
Net Other Income	*$9,600*
Net Income	**$1,091**

2023

990

PUBLIC

DISCLOSURE

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

Form **990**

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.

OMB No. 1545-0047

2023

Open to Public Inspection

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

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

C Name of organization
COASTAL ROOTS FARM
Doing business as

D Employer identification number
47-1570910

Number and street (or P.O. box if mail is not delivered to street address) 441 SAXONY RD
Room/suite

E Telephone number 760-479-6505

City or town, state or province, country, and ZIP or foreign postal code ENCINITAS, CA 92024

G Gross receipts $ 2,454,161.

F Name and address of principal officer: CHARLENE SEIDLE
SAME AS C ABOVE

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

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

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

J Website: HTTPS://COASTALROOTSFARM.ORG/

H(c) Group exemption number

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

L Year of formation: 2014 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: CULTIVATES HEALTHY COMMUNITIES INTEGRATING AGRICULTURE,FOOD JUSTICE, AND JEWISH WISDOM.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	62
6	Total number of volunteers (estimate if necessary)	6	832
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	2,105,745.	1,596,839.
9	Program service revenue (Part VIII, line 2g)	720,911.	824,580.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	9,317.	25,273.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,318.	2,666.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,841,291.	2,449,358.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	162,856.	168,806.
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)	2,165,473.	2,452,711.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 318,404.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	509,784.	558,888.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,838,113.	3,180,405.
19	Revenue less expenses. Subtract line 18 from line 12	3,178.	-731,047.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	959,105.	369,324.
21	Total liabilities (Part X, line 26)	215,971.	357,237.
22	Net assets or fund balances. Subtract line 21 from line 20	743,134.	12,087.

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

JAVIER GUERRERO, PRESIDENT AND CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
		05/27/25		

Firm's name ALDRICH CPAS AND ADVISORS, LLP
Firm's EIN

Firm's address 1903 WRIGHT PLACE, #180
CARLSBAD, CA 92008
Phone no. (760) 431-8440

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
COASTAL ROOTS FARM IS A NONPROFIT JEWISH COMMUNITY FARM AND EDUCATION CENTER. WE CULTIVATE HEALTHY, CONNECTED COMMUNITIES BY INTEGRATING SUSTAINABLE AGRICULTURE, FOOD JUSTICE, AND ANCIENT JEWISH WISDOM.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... Yes 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 $ 1,153,263. including grants of $ 168,806.) (Revenue $ 253,011.)
INCREASING ACCESS TO FRESH ORGANIC PRODUCE THROUGH SUSTAINABLE AGRICULTURE: COASTAL ROOTS FARM SEEKS TO CARE FOR ITS COMMUNITY WHILE ALSO BEING GOOD STEWARDS OF ITS LAND AND SOIL. THE FARM MANAGES 18 ACRES OF FARMLAND, CONSISTING OF 2.5 ACRES OF VEGETABLE PRODUCTION FIELDS, AN EDUCATION FARM & GARDEN, A LARGE-SCALE COMPOST OPERATION, TWO CHICKEN FLOCKS OF AROUND 150 BIRDS, AND AN 8.5-ACRE AGROFORESTRY "FOOD FOREST." THE FARM IS ON THE FOREFRONT OF SUSTAINABLE, REGENERATIVE FARMING PRACTICES THAT BUILD HEALTHY SOIL, SEQUESTER CARBON, CONSERVE WATER, AND HELP REDUCE THE IMPACTS OF CLIMATE CHANGE.

4b (Code:) (Expenses $ 1,179,629. including grants of $ 0.) (Revenue $ 418,658.)
INCREASING ACCESS TO HANDS-ON FARM-BASED ENVIRONMENTAL EDUCATION EXPERIENCES: WE PROVIDE YOUTH AND ADULTS WITH UNIQUE, DIVERSE, AND INCLUSIVE FARM-BASED EDUCATIONAL OPPORTUNITIES THAT CONNECT OUR COMMUNITY WITH THE LAND, FOOD, AND ONE ANOTHER. OUR FARM PROVIDES A UNIQUE PLATFORM FOR FARM-BASED ENVIRONMENTAL EDUCATION TO IMPROVE COMMUNITY HEALTH AND INCREASE AWARENESS, INVOLVEMENT, AND PASSION FOR NATURE, ENVIRONMENTAL STEWARDSHIP, AND FOOD SYSTEMS. WE HOST WEEKLY HANDS-ON VOLUNTEER OPPORTUNITIES, EDUCATIONAL WORKSHOPS, FARM TOURS, FARM CAMPS, AND SCHOOL AND GROUP VISITS BASED ON STEM-ALIGNED CURRICULUM FOR STUDENTS IN PRE-K THROUGH 12TH GRADE.

4c (Code:) (Expenses $ 238,485. including grants of $) (Revenue $ 152,911.)
CULTIVATING INCLUSIVE JEWISH LIFE OPPORTUNITIES: COASTAL ROOTS FARM IS A JEWISH COMMUNITY FARM THAT INTEGRATES FARMING, GARDENING, AND FOOD AS A WAY TO TEACH ABOUT JEWISH TRADITION AND HERITAGE, BUILD JEWISH IDENTITY AND COMMUNITY, AND MAKE THE WORLD A MORE JUST AND SUSTAINABLE PLACE. WE ARE A LIVING JEWISH FARM, MAKING PRACTICES THAT ARE THOUSANDS OF YEARS OLD RELEVANT LESSONS FOR TODAY. THESE PRACTICES INFORM HOW WE GROW PRODUCE, SHARE BELONGINGS, TREAT NEIGHBORS, OBSERVE THE PASSING OF TIME, CELEBRATE AND IMPROVE, CARE FOR PLANTS AND ANIMALS, AND CREATE A VIBRANT, WELCOMING COMMUNITY. ALL OF THIS MAKES COASTAL ROOTS FARM A JEWISH FARM FOR EVERYONE.

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

4e Total program service expenses 2,571,377.

PRESIDENT / FOUNDER'S NOTE:

We are so glad you are taking time to know us and our mission. We Salute you for your due diligence.

Welcome! As the president and founder of Global Inter-Faith Charities Group Inc. I have been entrusted to share our global vision of this charity.

Inter-Faith Charities International Inc. (IFCII), is a division of the above charity. Why a division? Because we intend to add other services, and we want to keep every division separate to keep accountability simplicity and transparently.

You might have already seen my story by now (https://interfaithcharity.org/about)and My Card is attached too.

Even though we have been doing community service for a long time using our own money. But with your help we can grow much more quickly and serve many more needy people fast.

Proof: Even though we have had the Tax exemption since 2023 but on we did not take any deductions for ourselves thru the charity. Thus, there is No income to the charity for 2023 and 2024. Otherwise, we could have donated to the charity, then we could have taken Tax-deductions on the other end).

Our Initial Projects:

1st Project
Disaster Relief:

As you can see from our website we can easily prepare and distribute prepared food (Langar) and distribute it on a budget. We have mastered this concept in our community.

But now, we want to do it on a bigger level on Inter-Faith level, involving other communities and religion also. Because we believe in the principal of:

"Consider all human race as ONE" – Guru Nanak.

OUR BELIEF: Even though I am a Sikh, but all my education was in Convent (Christian) Schools in India.

What I learned about Christianity, Sikhism and the other religions was they believe in ONE GOD.

Then, if LORD FATHER is the SAME, (*looking at it from different angle and a bigger vision*) then we are ALL brothers and sisters, Uncles and Aunts, nephews and nieces.

THEN - WHY ALL THE HATRED, WARS & KILLINGS in the world?
We have to change this and we will. Will you. Join us?

GAME Plan: We have to start looking at different religion's members as our long-lost brothers and sisters, uncles and aunts, nephews and nieces etc. and start embracing them - instead of ignoring them as Buddhist, Christian, Hindu, Jews, Muslim, Sikh etc.

How? With love, compassion, helping each other in need. **Breaking Bread** with them thru Inter-Faith Charity's feeding (Langar) efforts etc.

EXAMPLE: In India there was a very vocal, nationalist federal minister who did not have much good to say about any minority.
No one knows why? somehow one day in the parliament she delivered a very powerful speech, part of what she said:

"Her family was very poor growing up, but they survived with free 'Langar' food from the local Sikh Gurdwara/temple". Langar is a centuries old tradition of our community.

This is the tradition we want to start with Inter-Faith Charities International also. We want to start "Breaking Bread" tradition to unite, elevate everyone's thinking to higher levels with love, compassion, selfless service for others, standup with others in need.

With your support we can reach this goal faster and on a much bigger level,

Will You join us – Donate now (https://interfaithcharity.org/donate), and become involved with us as a constant Grants Funder.

We are fully Federal Tax-Exempt 5O1(C)3 Charity. So, all your deductions are Tax Deductible.

2nd Project:
Safe Shelters for abused women & children!

We believe in equality of women and children. If they are in abusive environment or living a traumatized life many cannot grow up with a normal - mentally healthy and happy lives.

Thus, the increase in crime. Because, children are our future, and women give birth to our coming generations. They both should grow-up in a happy, healthy and stress-free environment - for society to have a happy, healthy, crime-free growth.

Help us make this project a success.

3rd Project: Remember the 1st disaster Relief project.

This will have for reaching effects for creating a Selfless Service next generation.

For the disaster relief food distribution, we will have **"Mobil Feeding Units"** so they can be deployed fast to the disaster locations. However, when they are done with the disaster assignment.

They return to their home base and then again prepare food daily and go to colleges and universities - serve FREE food for the needy students (most schools have lunch programs) thus, colleges & universities.

(Remember the example above - of the federal minister who some called racist, with harsh unkind, redneck views - also appreciate the free food she and her family enjoyed during difficult times).

Thus, some of the needy students who enjoy the 'free' food from 'Mobile Feeding Units' during their time of financial hardship, will remember and grow up with kindness and self-less service towards others in their hearts.

This is How? We intent to change the current culture of Me, Me, Me generation to thinking of serving other them selfless service.

These current students will be the future of our Society and be our future leaders, politicians, CEOs etc.

So planting the right seeds of giving and selfless service while they are in their growing stage in college will have far reaching effects for building a caring and giving society.

This is a humble effort on our part, better things will evolve as we grow.

Will you join us in the success of this Mission??

BOARD MEMBERS:

Other Main board members.

Retired Brigadier B. S. Bains.

Retired military wife: Taj I. Kaur whose son is & serving General in the army.

TAX EXCEMPT DOCUMENT:

DLN: 26053581004043

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

Date: 07/11/2023
Employer ID number: 93-1549480
Person to contact: Name: Customer Service ID number: 31954 Telephone: (877) 829-5500
Accounting period ending: December 31
Public charity status: 170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required: Yes
Effective date of exemption: May 17, 2023
Contribution deductibility: Yes
Addendum applies: No
DLN: 26053581004043

GLOBAL INTER-FAITH CHARITIES GROUP INC
C/O BIR GREWALL
7171 WARNER AVE
SUITE: B-370
HUNTINGTON BEACH, CA 92647

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

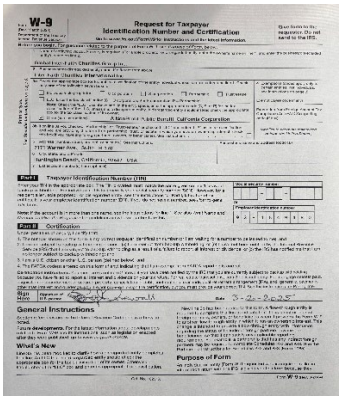
For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Letter 947 (Rev. 2-2020)

W-9 FORM:



W-9 Request for Taxpayer Identification Number and Certification

Part I Taxpayer Identification Number (TIN)

Part II Certification

General Instructions

Purpose of Form

MY CARD:

INTER-FAITH CHARITIES INT'L INFORMATION:

Name of Organization:
Inter-Faith Charities International Inc.

Primary Address:
7171 WARNER AVE.
SUITE: B-370
HUNTINGTON BEACH, CA. 92647

PH: (657) 203 8573

EMAIL: syeda@interfaithcharity.org

Title

Division of Global Inter-Faith Charities Group Inc.

04/08/2025

id. 50214030

by **Syeda Arisha** in **San Marcos Community Foundation**
on behalf of **Global Inter-Faith Charities Group Inc**

7171 Warner Ave. B-370, Huntington Beach, CA. 92647
Suite: B-370, Huntington Beach, CA
Huntington beach , California
92647
-
United States
6572038573
syeda@interfaithcharity.org

Original Submission

04/08/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Division of Global Inter-Faith Charities Group Inc.
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Hope and Healing Initiative
Project Start Date	4/1/2025
Project End Date	12/31/2025
Date by Which Funds Will Be Expended:	6/1/2025
Total Number of People Served by this Project	5000
Total Number of People Served by this Project in San Marcos Only	500

Grant Amount Requested	10000
	Organization Details
Organization Name	Division of Global Inter-Faith Charities Group Inc.
Organization Street Address	7171 Warner Ave. B-370, Huntington Beach, CA. 92647
Organization City	Huntington beach
Organization State	CA
Organization Zip Code	92647
Organization Website	https://interfaithcharity.org/
Organization's EIN	93-1549480 200 Global Inter-Faith Charities Group Inc 3b586dbc-4598-46f6-94b1-62776d836ea6 7171 Warner Ave Ste B Pmb 370 Huntingtn Bch CA 92647 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-03-10T00:00:00 2025-04-07T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(iii) 2025-03-10T00:00:00 2023 07
	Contact Information
Contact First Name	Syeda
Contact Last Name	Arisha
Contact Title	VP Donor Relation
Contact Phone	+16572038573
Contact Email	syeda@interfaithcharity.org
	Project Details

Briefly describe your request for funds.	We are requesting funding to support our three essential community programs: (1) Providing emergency shelter and supportive services for abused women and children. (2) Operating mobile feeding units to serve hot meals to underserved populations. (3) Delivering rapid disaster relief aid. The requested funds will go toward operational costs such as shelter maintenance, food supplies, transportation, hygiene kits, and outreach initiatives. These programs are critical in offering safety, nourishment, and hope to vulnerable individuals and families in crisis. With this support, we will be able to extend our impact and ensure the continuity of services for those in urgent need within and around the San Marcos area.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	This funding will directly impact over 1,500 individuals annually in the San Marcos area offering meals through our mobile units, temporary shelter for abused women and children, and disaster relief supplies. San Marcos faces rising needs in housing insecurity, food scarcity, and emergency response support. Our programs aim to fill those gaps by providing consistent aid and reducing long-term hardship. This funding will allow us to expand our outreach, reduce waitlists for our services, and improve emergency preparedness for local residents. The result is a stronger, safer, and more compassionate community that supports its most vulnerable members.
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 work with local food banks, women’s shelters, fire departments, and health clinics that serve 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.	No, we have not previously received funding from the San Marcos Community Foundation.
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 organization’s mission is to uplift humanity by providing shelter, meals, and emergency relief to those most in need—regardless of background or faith. Strategically, we aim to reduce homelessness among abused women and children, end hunger through our mobile units, and build resilience through fast-acting disaster relief services. Over the years, we have served thousands through partnerships and community-driven programs. Our milestones include launching 24/7 shelter services, expanding our feeding units to operate in underserved neighborhoods, and providing immediate relief during recent natural disasters. Testimonials from clients often reflect how our organization helped them rebuild their lives, fed their families when they had no options, or gave them refuge from violence. With continued support, we aim to deepen this impact and create long-term change rooted in compassion and inclusivity.

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

PROVIDE_ESSENTIAL_SUPPORT.jpg

Please upload the annual operating budget for your organization.

FINAL_BUDGET.pdf

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

IFCII_501c3_Tax_Exempt_document_0001.pdf

Please attach the first two pages of your Federal 990.

Form_990.jpeg

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

Founder_Note.docx

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	2175000
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?	If we do not receive the full amount requested, we will scale the project based on available resources.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Food and Household supplies	*$*	*60,000.00*	
Clothing and Personal Care Items	$	50,000.00	
Counseling and Therapy Services	$	50,000.00	
Medical Supplies	$	50,000.00	
Blankets and Clothing	$	30,000.00	
Children's Items (Diapers, Formula, etc.)	$	30,000.00	
Kitchen Equipment	$	30,000.00	
Bulk food Purchases	$	100,000.00	
Mobile Feeding Unit Chefs	$	50,000.00	ea
Total budget for this PROJECT:	$	450,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Karoger	$ 100,000.00	
Additional Funding Source 2	Gadfly	$ 5,000.00	
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			

Inter-Faith Charity International
Budget Proposal:

Over Mission: To provide critical support and resources to vulnerable populations, fostering unity and service across communities.

Funding Goal for ALL 3 projects and administrative office: $2,791,000.

This budget is for ALL 3 programs. You can choose all or some project/s. The more you help, the faster we can help/serve more needy people and get to them faster.

(Till now, we have been helping needy people with our own money (see - Congresswoman Judy Chu's remarks in the webinar she has been tracking our activities for years, even before Inter-Faith Charity was formed link = www.InterFaithCharity.org and Also, see President's remarks and his - attached card).

With your help we can reach and help many more needy people and fast.

Important:

Since we are California based, all expenses and wages are based on California wages and expenses.

Program 1: Shelter for Abused Women and Children

Goal: To provide a safe, nurturing environment for abused women and children, offering comprehensive support for their physical and mental well-being (see president's NOTE for this project)

Budget Breakdown (Annual)**:**

- **Shelter Operating Costs:**
  - Rent/Mortgage: $150,000
  - Utilities (electricity, water, gas): $24,000
  - Maintenance and Repairs: $30,000

- Insurance: $20,000

- **Staffing:**
  - Shelter Manager: $70,000
  - Case Workers (3 @ $50k ea.): $150,000
  - Childcare Providers (2 @ $40k): $80,000
  - Security Personnel (2 @ 35k): $70,000
  - Counselor (1): $60,000

- **Program Services:**
  - Food and Household Supplies: $60,000
  - Clothing and Personal Care Items: $50,000
  - Counseling and Therapy Services: $50,000
  - Educational and Vocational Training: $30,000
  - Transportation costs: $20,000

- **Children's Programs:**
  - Educational supplies: $12,000
  - Recreational & picnic activities: $24,000

- **Total Program Budget -- Project 1: $900,000**

Program 2: Disaster Relief and Essential Support

Goal: To provide fast immediate relief and essential resources to communities affected by disasters, and to offer ongoing support to those in need.

Budget Breakdown (Annual)**:**

--- Disaster relief Project Manager salary: $80,000

--- Volunteer Coordinator and support staff salary 2 @ $60k: $120,000

- **Disaster Relief Supplies:**
  - Emergency Food supplies: $80,000
  - Medical Supplies: $50,000
  - Blankets and Clothing: $30,000
  - Temporary Shelter Supplies: $50,000

- **Mobile Relief Operations:**
  - Fuel and Transportation: $30,000

    ---On site command center vehicles: $80,000

- **Essential Support Services:**
  - Clothing and Household Items Distribution: $30,000
  - Children's Items (diapers, formula, etc.): $30,000

- **Storage and Logistics:**
  - Warehouse rental and upkeep: $50,000
    --- Wherehouse manager salary: $60,000
- **Contingency Fund (for unexpected disaster responses):** $50,000

- **Total Program Budget -- Project 2: 740,000**

Program 3: 'Mobile Feeding Units' (Langar)

Goal: To eliminate hunger by providing free, nutritious meals to disaster victims and underserved populations, including needy college and university students.

Budget Breakdown (Annual)**:**

- **Mobile Units** (each) **- Operations:**
    - Vehicle Purchase (one time each): $50,000
      --- Custom Kitchen (cooking & serving trailer - one time each): $75,000
    - Fuel and Maintenance: $30,000
    - Kitchen Equipment (one time) and Supplies: $30,000

- **Food Costs:**
    - Bulk Food Purchases: $100,000
    - Packaging and Serving Supplies: $30,000

- **Staffing/Volunteer Coordination:**
    - Mobile Unit Drivers/Operators/chefs (2 @ $50k ea.): $100,000
    - Volunteer Coordinator and Training: $50,000

- **College/University Program:**
    - Food and supply cost: $50,000
    - Marketing and outreach: $20,000

- **Total Program Budget -- Project 3: $535.000**

Administrative and Fundraising Costs (Annual):

- **Staffing:**

- Executive Director: $70,000
- Fundraising and Development Manager: $60,000
- Administrative Support (2 @ 48,000 ea.): $96,000
  rest will be volunteers.

- **Office Expenses:**
  - Rent, Utilities, and Supplies: $75,000
  - Technology and Communication: $30,000
    ---- IT Persons (2 @ $80.000 ea.): $160,000

- **Fundraising Expenses:**
  - Marketing and Outreach: $50,000
  - Event Costs: $30,000
  - Donor management software fees: $20,000
    other misc. automations & AI efficiency tools & software's: $25,000

- **Total Administrative and Fundraising etc. Budget: $616,000**

Grand Total Budget:

- **Total Program Budgets:** $2,175,000
- **Total Administrative and Fundraising:** $616,000
- **Grand Total: $2,791,000**

Call to Action:

Your generous donation will directly support these vital programs, enabling Inter-Faith Charity to provide life-changing assistance to those in need. Please consider our grant proposal today to help us expand our reach and make a lasting impact.

As mentioned before, if you feel this budget is beyond what you have in mind – we completely understand.
But please consider funding one of the projects or whatever you can. But do help us.

Lot of the victims are looking to us for help.
Plus, we are fully Federal Tax Exempt 501(C)3 Charity,

Note: This budget is a detailed good faith estimate. Actual costs may vary. Regular financial reviews and adjustments will be conducted to ensure responsible resource management.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See **Specific Instructions** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Global Inter-Faith Charities Group Inc.

2 Business name/disregarded entity name, if different from above.

Inter-Faith Charities International Inc.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) A NonProfit Public Benefit, California Corporation

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

7171 Warner Ave., Suite: B-370

Requester's name and address (optional)

6 City, state, and ZIP code

Huntington Beach, California, 92647 USA

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

9	3	–	1	5	4	9	4	8	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** Ralph Crewsall **Date** 3-20-2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

DLN: 26053581004043

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

Date:
07/11/2023
Employer ID number:
93-1549480
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: (877) 829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
May 17, 2023
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053581004043

GLOBAL INTER-FAITH CHARITIES GROUP INC
C/O BIR GREWALL
7171 WARNER AVE
SUITE B-370
HUNTINGTON BEACH, CA 92647

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Title

Emilio Nares Foundation - Continuum of Care

06/25/2025

id. 50910014

by **Tania Zavala** in **San Marcos Community Foundation**
on behalf of **Emilio Nares Foundation**
tania@enfhope.org

Original Submission

06/25/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Emilio Nares Foundation - Continuum of Care
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Continuum of Care
Project Start Date	1/1/2025
Project End Date	12/31/2025
Date by Which Funds Will Be Expended:	12/15/2025
Total Number of People Served by this Project	20
Total Number of People Served by this Project in San Marcos Only	9
Grant Amount Requested	10000
	Organization Details
Organization Name	Emilio Nares Foundation

Organization Street Address	4699 Murphy Canyon Rd Suite 200
Organization City	San Diego
Organization State	California
Organization Zip Code	92123
Organization Website	www.enfhope.org
Organization's EIN	13-4229276 200 Emilio Nares Foundation 84ba593d-d46c-40e0-9703-701b7804e9e0 4699 Murphy Canyon Rd Ste 200 San Diego CA 92123-4397 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-06-10T00:00:00 2025-06-23T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2025-06-10T00:00:00 2003 03
	Contact Information
Contact First Name	Tania
Contact Last Name	Zavala
Contact Title	Development Manager
Contact Phone	+16198551696
Contact Email	tania@enfhope.org
	Project Details

Briefly describe your request for funds.	Emilio Nares Foundation (ENF) respectfully requests support for our *Continuum of Care*, beginning with our Family Resource Center—a hub where families receive multilingual case management, emotional support, education, and access to essential resources while their child undergoes cancer or other life-threatening diseases treatment. This wraparound support continues through services such as free medical transportation, caregiver materials, referrals to mental health, and emergency financial assistance. Funding from the San Marcos Community Foundation would help us grow our reach in North County, including San Marcos, where families often face barriers such as language, lack of transportation, and complex healthcare systems. These challenges can result in missed appointments and treatment delays. This grant would support staffing, program materials, and direct services, helping us respond quickly to urgent needs and coordinate care that honors each family's culture, values, and lived experience. By investing in ENF, the Foundation helps ensure that children continue treatment without interruption and that their families receive compassionate, comprehensive support throughout their cancer journey.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	ENF's Continuum of Care plays a vital role in supporting San Marcos families facing a childhood cancer diagnosis. Our Family Resource Center serves as the central point of access, where families connect with multilingual staff for guidance, case management, emotional support, and assistance navigating the healthcare system. For many, this support makes the difference between continuing treatment or falling through the cracks. We anticipate serving **10–15 families** in San Marcos this year through services such as free transportation to hospitals, help with filling out forms and accessing care, and support with emergencies like last-minute rides or funeral coordination. San Marcos families often encounter logistical and language barriers that make navigating a cancer diagnosis overwhelming. ENF's culturally responsive care helps ensure these families are not alone—meeting them where they are with empathy, trust, and practical solutions. This grant will strengthen our ability to serve families in the San Marcos area, giving children a better chance at recovery and helping families stay together and focused on healing during one of the most difficult times in their 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.	We serve San Marcos families and are exploring a future Family Resource Center with Family Health Centers. We also work with CSUSM and SD River Park Foundation through Healing Through Nature program
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 Emilio Nares Foundation (ENF) exists to ensure no child misses a life-saving medical appointment because of transportation, language, or access barriers. Through our Continuum of Care Initiative, ENF delivers wraparound support to families facing a child's cancer diagnosis or other life-threatening illness—support that includes free medical transportation, nutritional assistance, emotional healing programs, and connection to essential services. We currently serve 10 families in San Marcos and are actively working to grow our footprint in the region. One such family is Maria and her daughter Migdalia, who was diagnosed with acute lymphoblastic leukemia at just 16 years old. The diagnosis came as a complete shock. Treatment was grueling-months in the hospital, the loss of mobility in her arm and leg, and isolation due to a compromised immune system. Maria, like many of our parents, faced an impossible choice: care for her daughter or figure out how to navigate traffic, juggle work and appointments, and still keep the family afloat. With only one car and mounting stress, getting to treatment was often overwhelming. ENF's Ride with Emilio program changed everything. Our trained, compassionate drivers not only got Migdalia to and from 49 appointments—covering 84 trips —but gave Maria the chance to be fully present for her daughter. As Maria shared, "ENF's transportation program

was a blessing. We could not have done it without them." Today, Migdalia is preparing for her next chapter as a student at Cal State San Marcos.

Stories like theirs are why ENF is committed to expanding our services in San Marcos. While we currently do not have a formal partner in the city, our programs are open to all local families. We are also in active conversations with Family Health Centers of San Diego to establish a Family Resource Center (FRC) in North County, ideally in San Marcos, to better serve the growing need. To inform this vision, we are partnering with MBA students at Cal State San Marcos (CSUSM) to develop an economic impact report on how this collaboration could support local families facing serious medical challenges.

The primary outcome of ENF's Continuum of Care is to ensure equitable access to life-saving care while relieving families' emotional, financial, and logistical burdens. Our core objectives for 2024 include:

- **Family Resource Center**: Serve 250 families with multilingual case management and referrals that address social determinants of health including housing, food, and healthcare access.
- **Ride With Emilio**: Provide 250 children with safe, free, and reliable transportation to treatment centers.
- **Emilio's Snack Bags**: Distribute over 3,000 hospital-approved nutritional snacks to children undergoing fasting or chemotherapy.
- **End-of-Life Program**: Provide compassionate support to 40 families facing the loss of a child, including assistance with burial and grief services.
- **Creating for Hope**: Offer therapeutic art and entrepreneurial activities to 50 families coping with the stress of ongoing treatment.
- **Healing Through Nature**: Host nature-based wellness activities for 120 pediatric cancer survivors and their families to help them heal and process trauma.

Our **Healing Through Nature (HTN)** program currently operates in partnership with the San Diego River Park Foundation and has welcomed families from San Marcos to participate in its outdoor healing events. These moments provide much-needed emotional restoration after months or years of hospital life. Many families leave HTN events saying it's the first time they've felt "normal" again.

In 2024, our services to San Marcos families have already included:

- **Transportation for 3 families**, totaling 84 trips to treatment.
- **Support for 9 youth**, ranging in age from toddlers to teens, including help with CALFRESH renewals, rent aid referrals, school supplies, college and scholarship research, guardianship resources, and housing.
- **Support in English and Spanish**, with a strong focus on connecting families to stable housing, emergency financial relief, mold and pest mitigation, and school-readiness resources.

These services are managed and tracked through our case management system, where we log each service request, ride, appointment, and

referral. We also collect stories, surveys, and outcomes to evaluate impact and inform program improvements.

While we are proud of what we've accomplished, the need in San Marcos continues to grow. The city's families face many of the same challenges we see across the region—low-income households stretched thin by rising costs of living, limited transportation, and insufficient access to care. According to our service data, nearly every San Marcos family we serve is Hispanic/Latino, highlighting the importance of culturally and linguistically appropriate services.

Funding from the San Marcos Community Foundation would allow us to deepen our commitment to these families by:

- Expanding free transportation services for local children in treatment.
- Increasing access to snack support and wraparound care for families attending treatment at CHOC, Rady Children's, or other regional hospitals.
- Supporting groundwork for a future Family Resource Center in San Marcos through continued conversations with Family Health Centers of San Diego and local institutions like CSUSM.
- Growing nature-based healing opportunities through our Healing Through Nature program in partnership with the San Diego River Park Foundation.

Ultimately, this grant would help us build capacity to serve more families like Maria and Migdalia—with dignity, compassion, and consistency.

Every child deserves a fair chance at healing. And no parent should face the terrifying journey of serious illness alone. The Emilio Nares Foundation stands in that gap, providing hope, care, and tangible support for San Marcos families every step of the way.

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

Please upload the annual operating budget for your organization.

2025_Emilio_Nares_Foundation_Annual_Operating_Budget_-_Annual_Operating_Budget_.pdf

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

2023_990_Emilio_Nares_Foundatio_-_Client_Copy_1_2.pdf

Please attach the first two pages of your Federal 990.

2023_990_ENF.pdf

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

ED_Letter_of_Support_-_signed.pdf

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	1356124.2
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding **SMCF Budget Worksheet 2.xlsx**	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	This project is funded by grants, donations, and in-kind gifts. If not fully funded, we'll continue at reduced capacity, prioritizing urgent needs while seeking additional support.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Salaries - Family Resource Center	$	199,211.68	
Ride with Emilio	$	421,220.50	
Transportation Manager	$	75,000.00	
San Diego Drivers (3)	$	109,500.00	
Emilio's Snack Bags	$	66,733.27	
Creating for Hope	$	51,578.43	
End of Life	$	88,068.37	
Healing Through Nature	$	58,810.36	
Facilities & Equipment	$	96,082.59	
Materials	$	10,119.00	
Outside Services	$	19,200.00	
Fuel	$	32,000.00	
Vans Maintenance & Registration	$	20,600.00	
Total budget for this PROJECT:	$	1,248,124.20	

2025 Annual Organization Budget

Below is the organizations anticipated income and expenses for the period of January 1, 2025 - December 31, 2025

Revenue	**Amount**
Contributed Support	1,150,000
In Kind Donation	61,600
Special Event Income	420,000
Total	**1,631,600**
Expense	**Amount**
Personnel	1,028,657
Facilities & Equipment	110,971
Program Specific	190,969
Meetings & Travel	12,587
Marketing	36,900
Professional Services	97,199
Administration	9,200
Bank & Merchant	23,122
Insurance	25,384
Total	**1,534,990**

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Centene Foundation	$ 25,000.00	P
Additional Funding Source 2	Samuel H French and Katherine Weaver French Fund	$ 20,000.00	P
Additional Funding Source 3	Downtown San Diego Lions Club	$ 16,000.00	P
Additional Funding Source 4	D4 County Supervisor Community Enhancement	$ 25,000.00	P
Additional Funding Source 5	Parker Foundation	$ 25,000.00	P
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Form **990**

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

C Name of organization: Emilio Nares Foundation
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 8775 Aero Dr Ste 330
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: San Diego, CA 92123

D Employer identification number: 13-4229276

E Telephone number: (858)571-3328

G Gross receipts: $ 1,202,814

F Name and address of principal officer:

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

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

H(c) Group exemption number

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

J Website: enfhope.org

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

L Year of formation: 2002

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: We help families navigate through their child's journey with cancer, and provide programs to support a child's best chance of surviving cancer. Among those served, the vast majority are low-income, minority population patient families, some earning less than $25,000 annually.

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	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	16
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	792,064	742,453
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	16,678	19,713
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	409,191	222,882
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,217,933	985,048

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	934,020	795,051
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 164,150		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	460,703	315,035
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,394,723	1,110,086
19	Revenue less expenses. Subtract line 18 from line 12	(176,790)	(125,038)

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	858,751	726,452
21	Total liabilities (Part X, line 26)	179,674	167,885
22	Net assets or fund balances. Subtract line 21 from line 20	679,077	558,567

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

Elsa Morales-Roth
Signature of officer — Date

Elsa Morales-Roth, Ex Dir
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
MICHAEL LANIER	MICHAEL LANIER	09-05-2024		XXXXXXXXX

Firm's name: ONLINE BOOKKEEPING — Firm's EIN:
Firm's address: 5198 Arlington Ave Ste 342, Riverside CA 92504 — Phone no. 858-569-2425

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2023)

EEA

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

We help families navigate through their child's journey with cancer, and provide programs to support a child's best chance of surviving cancer. Among those served, the vast majority are low-income, minority population patient families, some earning less than $25,000 annually.

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 $ **630,561** including grants of $) (Revenue $)

Ride with Emilio's (RWE) mission is to ensure that no child misses a cancer treatment due to a lack of transportation. Bilingual, bicultural drivers operate specially equipped, hygienic vans to ensure low-income children with cancer and other life-threatening illnesses get to their medical treatments on time, every time. RWE vans serve patient families in San Diego, Riverside, Orange, and Imperial Valley counties. In December of 2021, RWE began serving patients in Los Angeles County. RWE has eliminated all missed appointments due to lack of transportation and, to date, has traveled more than 1.3 million miles and safely transported 5,000 children in Southern California.

4b (Code:) (Expenses $ **22,635** including grants of $) (Revenue $)

Other programs: Family Events, End of Life support, Snack Bags, Knitting and Sewing activities

4c (Code:) (Expenses $ **14,824** including grants of $) (Revenue $)

Family Support Programs: End of Life Child and Family Care: Trusted ENF staff provides a range of support for the child and family members during a child's last weeks of life, including fulfillment of a child's dying wish, meal cards, financial aid, end of life ceremonies, and stipends to help with the cost of burial. Resource Center: Our trained, bilingual staff members help navigate families through honest dialogue and access to information on what cancer they're fighting, treatment, housing, employment, financial aid, legal aid, and other forms of assistance at Rady Children's Hospital in San Diego and Children's Hospital Orange County.

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

(Expenses $ **4,317** including grants of $) (Revenue $)

4e Total program service expenses **672,337**

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FOR TAX YEAR 2023

EMILIO NARES FOUNDATION

ONLINE BOOKKEEPING

5198 Arlington Ave Ste 342

Riverside, CA 92504

(858)569-2425

ONLINE BOOKKEEPING

5198 Arlington Ave Ste 342
Riverside, CA 92504
INFO@ON-LINEBOOKKEEPING.COM
Phone: (858)569-2425 | Fax: (858)244-4842

September 05, 2024

Emilio Nares Foundation
8775 Aero Dr Ste 330
San Diego, CA 92123

Emilio Nares Foundation:

Enclosed is the 2023 federal return for a tax-exempt organization, prepared for Emilio Nares Foundation from the information provided. The return was e-filed with the IRS and was accepted on September 04, 2024.

The organization's federal return reflects neither a refund nor a balance due.

Enclosed is the 2023 California Income Tax return for Emilio Nares Foundation, prepared from the information provided. The return was e-filed with the California taxing authority and was accepted on September 04, 2024.

The organization's California Income Tax return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with your tax needs, contact our office at (858)569-2425.

Sincerely,

MICHAEL LANIER
ONLINE BOOKKEEPING

Acknowledgement and General Information for Entities That File Returns Electronically

2023

Name(s) as shown on return	Tax ID Number
Emilio Nares Foundation	**-***9276

Entity address

8775 Aero Dr Ste 330

San Diego, CA 92123

Thank you for participating in IRS e-file.

1. [X] 2023 990 income tax return for Federal was filed electronically.
The electronic filing services were provided by ONLINE BOOKKEEPING .

2. [X] 990 income tax return was accepted on 09-04-2024 using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature.
The submission ID assigned to this return is 30577720242 48webgjpu .

PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

CAEF_ACK	Acknowledgement and General Information for Taxpayers Who File Returns Electronically	2023

Name(s) as shown on return: Emilio Nares Foundation

Identification Number: **-***9276

Address

8775 Aero Dr Ste 330
San Diego, CA 92123

Thank you for participating in e-file.

1. [X] Your 2023 state income tax return for CA199 was filed electronically.
   The electronic filing services were provided by MICHAEL LANIER .

2. [X] Your return was accepted on 09-04-2024 using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you.
   The submission ID assigned to this return is 3057772024248bc4eucn .

PLEASE DO NOT SEND A PAPER COPY OF THE TAX RETURN TO THE STATE. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

Form **990**

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

C Name of organization: Emilio Nares Foundation

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 8775 Aero Dr Ste 330

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: San Diego, CA 92123

D Employer identification number: 13-4229276

E Telephone number: (858)571-3328

G Gross receipts: $ 1,202,814

F Name and address of principal officer:

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

H(b) Are all subordinates included? [ ] Yes [ ] No

If "No," attach a list. See instructions

H(c) Group exemption number

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

J Website: enfhope.org

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

L Year of formation: 2002

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: We help families navigate through their child's journey with cancer, and provide programs to support a child's best chance of surviving cancer. Among those served, the vast majority are low-income, minority population patient families, some earning less than $25,000 annually.

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	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	16
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	792,064	742,453
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	16,678	19,713
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	409,191	222,882
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,217,933	985,048
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	934,020	795,051
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 164,150		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	460,703	315,035
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,394,723	1,110,086
19	Revenue less expenses. Subtract line 18 from line 12	(176,790)	(125,038)

		Beginning of Current Year	End of Year
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	858,751	726,452
21	Total liabilities (Part X, line 26)	179,674	167,885
22	Net assets or fund balances. Subtract line 21 from line 20	679,077	558,567

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

Elsa Morales-Roth
Signature of officer — Date

Elsa Morales-Roth, Ex Dir
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
MICHAEL LANIER	MICHAEL LANIER	09-05-2024		XXXXXXXXX

Firm's name: ONLINE BOOKKEEPING — Firm's EIN:

Firm's address: 5198 Arlington Ave Ste 342, Riverside CA 92504 — Phone no. 858-569-2425

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2023)

EEA

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We help families navigate through their child's journey with cancer, and provide programs to support a child's best chance of surviving cancer. Among those served, the vast majority are low-income, minority population patient families, some earning less than $25,000 annually.

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**

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

(Expenses $ **4,317** including grants of $) (Revenue $)

4e Total program service expenses **672,337**

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Part IV Checklist of Required Schedules

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

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Part IV **Checklist of Required Schedules** *(continued)*

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

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	**1a**	**5**		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	**1b**	**0**		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	**1c**			

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	**16**		
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**		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		**7h**		X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		**8**		X
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		**9a**		X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		**9b**		X
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		**17**		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	10		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			X
6	Did the organization have members or stockholders?	**6**			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	**8a**		X	
b	Each committee with authority to act on behalf of the governing body?	**8b**		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	**9**			X

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

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

Section C. Disclosure

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

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

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

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

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

Elsa Morales-Roth (858)571-3328, 8775 Aero Dr Ste 330, San Diego, CA 92123

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See 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) Elsa Morales-Roth Ex Dir	40.00				X			94,603	0	0
(2) Karen Terra Pres & CEO	40.00						X	9,846	0	0
(3) Victor Wong, MD Director	1.00	X						0	0	0
(4) Nate Beasley Director	1.00	X						0	0	0
(5) Gregg Wolfson Director	1.00	X						0	0	0
(6) Paul Broussard Director	1.00	X						0	0	0
(7) Corey Collins Director		X						0	0	0
(8) Chris Larson Director	1.00	X						0	0	0
(9) Jack Carrao II Director	1.00	X						0	0	0
(10) Gregg Wolfson Director	1.00	X						0	0	0
(11) Andy Zlotnik Past Chair	1.00	X		X				0	0	0
(12) Liza Brann Vice Chair	1.00	X		X				0	0	0
(13) Christine Lazott Chair	1.00	X		X				0	0	0
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								**104,449**	**0**	**0**

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

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

Section B. Independent Contractors

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

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

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

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Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	742,453			
	g	Noncash contributions included in lines 1a-1f	1g	$			
	h	**Total.** Add lines 1a-1f		742,453			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		8,539	8,539		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real / (ii) Personal				
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	11,174			
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c	11,174			
	d	Net gain or (loss)		11,174	11,174		
	8a	Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18	8a	440,648			
	b	Less: direct expenses	8b	217,766			
	c	Net income or (loss) from fundraising events		222,882			222,882
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	10a				
	b	Less: cost of goods sold	10b				
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d					
	12	**Total revenue.** See instructions		985,048	19,713	0	222,882

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Part IX Statement of Functional Expenses

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

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

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	104,449	62,669	20,890	20,890
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	565,038	338,180	131,604	95,254
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	69,750	46,867	12,692	10,191
10	Payroll taxes	55,814	36,407	9,246	10,161
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	565		565	
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.)	86,395	31,835	32,554	22,006
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy	18,137		18,137	
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	303		148	155
20	Interest	4,485		4,485	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	24,970	23,053	1,917	
23	Insurance	4,205		4,205	
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					
b					
c					
d					
e	All other expenses	175,975	133,326	37,156	5,493
25	**Total functional expenses.** Add lines 1 through 24e	1,110,086	672,337	273,599	164,150
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		96,453	1	74,194
	2	Savings and temporary cash investments		679,479	2	536,484
	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		830	9	9,114
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 317,655			
	b	Less: accumulated depreciation	10b 210,995	81,989	10c	106,660
	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)		858,751	16	726,452
Liabilities	17	Accounts payable and accrued expenses		33,898	17	25,316
	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		145,776	24	142,569
	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		179,674	26	167,885
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		679,077	27	558,567
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		679,077	32	558,567
	33	Total liabilities and net assets/fund balances		858,751	33	726,452

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	985,048
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,110,086
3	Revenue less expenses. Subtract line 2 from line 1	3	(125,038)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	679,077
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	4,528
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	558,567

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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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

Emilio Nares Foundation

Employer identification number

13-4229276

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

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

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

Section C. Computation of Public Support Percentage

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

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

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

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

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

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

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

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Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 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.")	1,027,148	1,093,110	1,143,939	591,430	742,453	4,598,080
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	502,420	317,349	433,009	580,261	440,648	2,273,687
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	1,529,568	1,410,459	1,576,948	1,171,691	1,183,101	6,871,767
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						6,871,767

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	1,529,568	1,410,459	1,576,948	1,171,691	1,183,101	6,871,767
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .	1,865	2,228	509	1,949	8,539	15,090
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	1,865	2,228	509	1,949	8,539	15,090
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.)			67			67
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	1,531,433	1,412,687	1,577,524	1,173,640	1,191,640	6,886,924

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	99.78 %
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	99.89 %

Section D. Computation of Investment Income Percentage

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

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

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

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

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Part IV **Supporting Organizations**

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

Section A. All Supporting Organizations

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

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Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization
Emilio Nares Foundation

Employer identification number
13-4229276

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).

Client Copy

Name of organization
Emilio Nares Foundation

Employer identification number
13-4229276

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	Corrao Group LLC 11230 Sorrento Valley Rd. Ste.100 San Diego CA 92121	$ 7,695	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	Mark & Jennie Johnson P.O Box 5000 PMB 252 Rancho Santa Fe CA 92067	$ 25,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	Zable Foundation 10731 Treena Street, Ste 102 San Diego CA 92131	$ 20,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	Hervey Family Non-Endowment Fund 2508 Historic Decatur Rd. Ste 200 San Diego CA 92106	$ 25,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	Rite Aid Foundation 30 Hunter Lane Camp Hill PA 17011	$ 10,114	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	John & Nancy Jo Cappetta Fam Found PO Box 884 Rancho Santa Fe CA 92067	$ 20,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Client Copy

Name of organization
Emilio Nares Foundation

Employer identification number
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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	Chris Larson 9 Shepherd Ct Ladera Ranch CA 92694	$ 10,122	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	Charles Nares & Sally McPherson 5010 Hastings Rd. San Diego CA 92116	$ 15,450	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	Banfi Vintners Foundation 1111 Cedar Swamp Road Glen Head NY 11545	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	David C. Copley Foundation 2251 San Diego Ave. Ste A-238 San Diego CA 92110	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11	Sam & Salwa Ellis Family Foundation 619 Paulin Ave. Ste. 104 Calexico CA 92231	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12	Samuel & Katherine French Fund 100 N Main St. 6th Floor Winston Salem NC 27101	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization
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Employer identification number
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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	Paul Hastings LLP 200 Park Avenue New York NY 10166	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14	Andrew Zlotnik 3963 Del Mar Ave San Diego CA 92107	$ 7,315	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15	San Diego Gulls 7676 Hazard Center Dr suite 1075 San Diego CA 92108	$ 10,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16	Doreen Karp 6029 Ridgemoor Dr. San Diego CA 92120	$ 15,550	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
17	Gilbert Nares 1625 S. Pacific St. Oceanside CA 92054	$ 20,050	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
18	Manchester Financial Group, LP 2550 Fifth Avenue, Ste. 900 San Diego CA 92103	$ 20,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Client Copy

Name of organization
Emilio Nares Foundation

Employer identification number
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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	RiverStone Resources LLC 250 Commertial St. Ste. 5000 Manchester NH 03101	$ 55,105	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
20	Hyundai Hope on Wheels 10550 Talbert Ave Fountain Valley CA 92708	$ 50,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
21	JW Selton Foundation 2550 Fifth Ave Ste 808 San Diego CA 92103	$ 30,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
22	Nettie Keck 6343 Camino de la Costa La Jolla CA 92037	$ 25,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
23	The Montei Foundation 4608 Sawmill Rd Columbus OH 43220	$ 25,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
24	Day for Change 9171 Towne Centre Dr Ste 100 San Diego CA 92122	$ 15,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Client Copy

Name of organization
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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	Betsy Manchester 213 Belvedere St La Jolla CA 92037	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
26	Kimberly Harris & Scott Weiner 5 Windstar Ct Newport Coast CA 92657	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
27	State of California Corrections 480 Alta Rd San Diego CA 92179	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
28	Thomas & Emily Deere 3335 Windbreak Ct San Diego CA 92130	$ 9,920	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
29	Barabara Savaglio 3540 Union San Diego CA 92103	$ 8,525	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
30	Elizabeth Brann & Amir Zarrinpar 10633 Gracewood Pl San Diego CA 92130	$ 8,170	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Client Copy

Name of organization
Emilio Nares Foundation

Employer identification number
13-4229276

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	Genevieve Chestnut 4121 Hermosa Way San Diego CA 92103	$ 8,125	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
32	Johnson & Johnson 300 Brickstone Sq Ste 601 Andover MA 01810	$ 8,074	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
33	Matthew & Cheryl Red 5309 Harwood Rd San Jose CA 95124	$ 7,550	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
34	Dunn, DeSantis, Walt & Kendrick LP 750 B St Ste 2620 San Diego CA 92101	$ 7,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
35	The Greek Metropolis PO Box 9198 Rancho Santa Fe CA 92067	$ 7,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
36	OL Halsell Foundation PO Box 6300 Santa Ana CA 92706	$ 7,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Client Copy

Name of organization
Emilio Nares Foundation

Employer identification number
13-4229276

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
37	Victor Wong 421 Belvedere St La Jolla CA 92037	$ 6,555	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
38	Local Media San Diego, LLC 6160 Cornerstone Ct East Ste 150 San Diego CA 92121	$ 5,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
39	Becky Heilman 5475 Burford St San Diego CA 92111	$ 5,275	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
40	Thorn Brewing Co 1745 National Ave San Diego CA 92113	$ 5,100	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
41	Allison & Robert Price Family Found 7777 Fay Ave Ste 300 La Jolla CA 92037	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
42	Angels Baseball Foundation 2000 Gene Autry Way Anaheim CA 92806	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Client Copy

Name of organization
Emilio Nares Foundation

Employer identification number
13-4229276

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
43	AutoNation Hyundai 5285 Car Country Dr Carlsbad CA 92008	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
44	Boys & Girls Aid Society of SD 2730 Historic Decatur Ste 201 San Diego CA 92106	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
45	Bristol-Myers Squibb Route 206 and Province Line Rd Princeton NJ 08543	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
46	Chris & Christina Doyle 5711 Romulus Ct Spring TX 77386	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
47	Christine A Green 665 Via Trepadora Santa Barbara CA 93110	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
48	Community Health Group 2420 Fenton St Chula Vista CA 91914	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Client Copy

Name of organization
Emilio Nares Foundation

Employer identification number
13-4229276

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
49	Frank Hyundai 3150 National City Blvd National City CA 91950	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
50	Hyundai of Escondido 233 Lincoln Pkwy Escondido CA 92026	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
51	Kearny Mesa Hyundai 4670 Convoy St San Diego CA 92111	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
52	Martha O'Hara 15935 Via De Las Palmas Rancho Santa Fe CA 92091	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
53	Neil Fox PO Box 927729 San Diego CA 92192	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
54	Pedder Hyundai of Poway 13910 Poway Rd Poway CA 92064	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Client Copy

Name of organization
Emilio Nares Foundation

Employer identification number
13-4229276

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
55	Rest Haven Preventorium for Childre PO Box 1027 San Marcos CA 92079	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
56	Smith Family Charitable Fund 13301 S Corner Wood Draper UT 84020	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
57	The HS Lopez Family Foundation 3901 E Broadway Blvd Tucson AZ 85711	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Client Copy

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

Emilio Nares Foundation

Employer identification number

13-4229276

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

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

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

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

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

Part II Conservation Easements

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

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

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

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

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c, acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $ _____

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

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

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	**317,655**		**210,995**	**106,660**
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B)*				**106,660**

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Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (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. *(Column (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)	
(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 ☐

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

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

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

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

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

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

Part XIII Supplemental Information

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

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SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Emilio Nares Foundation

Employer identification number

13-4229276

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

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

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

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

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

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
			Yes	**No**			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

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

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

		(a) Event #1 Gala (event type)	(b) Event #2 Golf Tourn (event type)	(c) Other events 3 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	318,234	57,193	65,221	440,648
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	318,234	57,193	65,221	440,648
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	41,388	38,278	138,100	217,766
	10 Direct expense summary. Add lines 4 through 9 in column (d)				217,766
	11 Net income summary. Subtract line 10 from line 3, column (d)				222,882

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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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

Emilio Nares Foundation

Employer identification number

13-4229276

Part I Questions Regarding Compensation

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

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

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

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

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Karen Terra Pres & CEO	(i)	9,846	0	0	0	0	9,846	0
		(ii)	0	0	0	0	0	0	0
2		(i)							
		(ii)							
3		(i)							
		(ii)							
4		(i)							
		(ii)							
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

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SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Emilio Nares Foundation

Employer identification number

13-4229276

01. Form 990 governing body review (Part VI, line 11)

The 990 was reviewed and approved by the Board Chair.

02. Governing documents, etc, available to public (Part VI, line 19)

No documents available to the public.

03. List of other fees for services expenses (Part IX, line 11g)

Consultants and professional services

04. List of other expenses (Part IX, line 24e)

See Overflow Statement for itemization.

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Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Emilio Nares Foundation	FORM 990 - 1	13-4229276

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	5,899

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property		2,190	5	HY	SL	219
c	7-year property		732	7	HY	SL	52
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	18,800
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	24,970
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
Statement #567		%					**18,800**	
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**	**18,800**	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles) . .												
31 Total commuting miles driven during the year .												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person? . . .												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . .		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year (see instructions):					
43 Amortization of costs that began before your 2023 tax year				**43**	
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	

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Form **8868**
(Rev. January 2024)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

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

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

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

Part I - Identification

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
Emilio Nares Foundation	**13-4229276**
Number, street, and room or suite no. If a P.O. box, see instructions.	
8775 Aero Dr Ste 330	
City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
San Diego CA 92123	

Enter the Return Code for the return that this application is for (file a separate application for each return) **0 1**

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 **Elsa Morales-Roth, 8775 Aero Dr Ste 330 San Diego CA 92123**
Telephone No. **858-571-3328** 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 **11-15**, 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**	**$**
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	**$**
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**	**$**

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Form **8822-B**

(Rev. December 2019)

Department of the Treasury
Internal Revenue Service

Change of Address or Responsible Party - Business

► **Please type or print.**

► **See instructions.** ► **Do not attach this form to your return.**

► **Go to *www.irs.gov/Form8822B* for the latest information.**

OMB No. 1545-1163

Before you begin: If you are also changing your home address, use Form 8822 to report that change.

If you are a tax-exempt organization (see instructions), check here [X]

Check **all** boxes this change affects:

1 [X] Employment, excise, income, and other business returns (Forms 720, 940, 941, 990, 1041, 1065, 1120, etc.)

2 [ ] Employee plan returns (Forms 5500, 5500-EZ, etc.)

3 [X] Business location

4a Business name	4b Employer identification number
Emilio Nares Foundation	13-4229276

5 **Old mailing address** (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

2650 Truxtun Rd STE 202 San Diego, CA 92106

Foreign country name	Foreign province/county	Foreign postal code

6 **New mailing address** (no., street, room or suite no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

8775 Aero Dr Ste 330 San Diego, CA 92123

Foreign country name	Foreign province/county	Foreign postal code

7 **New business location** (no., street, room or suite no., city or town, state, and ZIP code). If a foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code

8 **New responsible party's name**

9 **New responsible party's SSN, ITIN, or EIN (CAUTION: YOU MUST REFER TO THE INSTRUCTIONS FOR FORM SS-4 TO SEE WHO MAY USE AN EIN.)**

10 **Signature.** Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Daytime telephone number of person to contact (optional) ► (858)571-3328

Sign Here

Signature of owner, officer, or representative — Date

Title

Where To File

Send this form to the address shown here that applies to you.

IF your old business address was in . . .	THEN use this address . . .
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Internal Revenue Service Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, any place outside the United States	Internal Revenue Service Ogden, UT 84201-0023

Client Copy

Name(s) as shown on return | Your Social Security Number

Emilio Nares Foundation | 13-4229276

Form 990-Part III(a)

Statement #4

Statement of Service Accomplishment

Program Service Code	
Program Service Expenses	**$4317**
Grants and allocations included in above expense	**$0**
Program Services Revenue	**$0**

Explanation

Loving Tabs Healing Shirts: These specially designed shirts enable medical providers to access the permanent catheter port in a young patient’s chest to deliver chemotherapy and other medications without the child having to lift or remove the shirt, which relieves stress and fear by making the child more comfortable. More than 2,500 shirts have been distributed nationally across the US for free to newly diagnosed cancer patients at all major children’s hospitals.

Client Copy

Name(s) as shown on return: Emilio Nares Foundation

Tax ID Number: 13-4229276

Form 4562 - Line 26

Statement #567

Description	Date	%Bus	Cost	Depr Basis	RP	Method	Deduction	179 Ded
Hyundai Santa Fe van	10-05-2021	100	34,787	34,787	5	SL MQ	6,957	
22 Hyundai Palisade	06-21-2022	100	40,456	40,456	7	SL HY	5,779	
Van 14-23 Hyundai Palisade	04-10-2023	100	44,518	44,518	5	SL HY	4,452	
Van 10-Lease buyout	08-25-2023	100	9,674	9,674	3	SL HY	1,612	
Total							**18,800**	

Client Copy

Nonrecaptured Net Section 1231 Losses Carryover Worksheet

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Tax ID Number

Emilio Nares Foundation

13-4229276

Year Carried From	Nonrecaptured net Sec 1231 loss	Amount Used In 2023	Remaining Carryover
2018	**0**		**0**
2019	**0**		**0**
2020	**0**		**0**
2021	**0**		**0**
2022	**0**		**0**
2023	**3,808**		**3,808**
Totals	**3,808**		**3,808**

Net Section 1231 gains are generally treated as long-term capital gains; however, they are treated as ordinary gains to the extent of any net Section 1231 losses recognized in the prior five years. The above worksheet shows the balance of any remaining nonrecaptured net Section 1231 losses that haven't expired or been offset by net Section 1231 gains that will carry over to next year. (The amount will be carried over to Form 4797, line 8, if line 7 results in a gain on the 2024 tax return.) Code Sec. 1231(c)(1-2).

Client Copy

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Emilio Nares Foundation

Social security number/EIN

13-4229276

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	11 Ford Econoline - 4	03-11-2011	35,708		100.00			35,708	5		0	35,708		35,708	
2	12 Honda Van - 5	10-02-2012	37,156		100.00			37,156	5		0	37,156		37,156	
3	10 Ford 350	12-23-2015	20,000		100.00			20,000	5		0	20,000		20,000	
4	Van - 6	01-15-2015	36,902		100.00			36,902	5		0	36,902		36,902	
8	Computer/printer	06-30-2016	5,489		100.00			5,489	5		0	5,489		5,489	
9	Computer/printer - Be	01-31-2017	864		100.00			864	5		0	864		864	
10	Computer LT - RN	04-11-2017	1,401		100.00			1,401	5		0	1,401		1,401	
13	Laptop for RC	04-09-2019	652		100.00			652	5	SL HY	20	439	130	569	
16	Computer - RWE SD	12-18-2019	1,258		100.00			1,258	5	SL HY	20	756	252	1,008	
24	Hyundai Santa Fe van	10-05-2021	34,787		100.00			34,787	5	SL MQ	20	7,827	6,957	14,784	
27	22 Hyundai Palisade	06-21-2022	40,456		100.00			40,456	7	SL HY	14.286	2,890	5,779	8,669	
28	Van 14-23 Hyundai Pal	04-10-2023	44,518		100.00			44,518	5	SL HY	10		4,452	4,452	
29	Van 10-Lease buyout	08-25-2023	9,674		100.00			9,674	3	SL HY	16.667		1,612	1,612	
30	Office Furniture	04-25-2023	732		100.00			732	7	SL HY	7.143		52	52	
31	Computers	09-18-2023	2,190		100.00			2,190	5	SL HY	10		219	219	
	Assets Sold/Abandoned														
5	Van - 9	05-07-2019	36,000		100.00			36,000	5	SL HY	20	24,000	3,600	27,600	
6	Van 8 -'17 Honda Odys	06-26-2017	31,730		100.00			31,730	5		0	31,730		31,730	
	Totals		339,517					339,517				205,162	23,053	228,215	

Land Amount
Net Depreciable Cost 339,517

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus 23,053

ST ADJ.

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* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Management & General

(This page is not filed with the return. It is for your records only.)

2023

Name(s) as shown on return

Emilio Nares Foundation

Social security number/EIN

13-4229276

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
7	Computers	06-14-2014	7,126		100.00			7,126	5		0	7,126		7,126	
11	Computer - ED	05-10-2017	1,515		100.00			1,515	5		0	1,515		1,515	
12	Apple laptop	12-23-2017	1,075		100.00			1,075	5		0	1,075		1,075	
14	HP Laptop 15.6 Inch	10-18-2019	526		100.00			526	5	SL HY	20	324	105	429	
15	Computer - Admin	12-18-2019	937		100.00			937	5	SL HY	20	561	187	748	
17	Furniture & Equip	04-20-2013	2,398		100.00			2,398	5		0	2,398		2,398	
18	Furniture	06-30-2016	1,608		100.00			1,608	5		0	1,608		1,608	
19	Office equip	06-30-2015	5,767		100.00			5,767	5		0	5,767		5,767	
20	LS Canvas	08-09-2017	15,093		100.00			15,093	5		0	15,093		15,093	
21	Conference table	11-09-2017	665		100.00			665	5		0	665		665	
22	Sign with Logo	03-21-2017	1,030		100.00			1,030	5		0	1,030		1,030	
23	Computers	05-01-2020	1,956		100.00			1,956	5	SL HY	20	978	391	1,369	
25	Dell Laptop	03-25-2021	946		100.00			946	5	SL MQ	20	355	189	544	
26	Canon C3530 copier	06-24-2021	5,226		100.00			5,226	5	SL MQ	20	1,698	1,045	2,743	
	Totals		45,868					45,868				40,193	1,917	42,110	

Land Amount
Net Depreciable Cost 45,868

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus 1,917

ST ADJ:

Client Copy

ONLINE BOOKKEEPING

5198 Arlington Ave Ste 342
Riverside, CA 92504
INFO@ON-LINEBOOKKEEPING.COM
Phone: (858)569-2425 | Fax: (858)244-4842

September 05, 2024

Emilio Nares Foundation
8775 Aero Dr Ste 330
San Diego, CA 92123

Subject: Preparation of 2023 Tax Returns

Emilio Nares Foundation:

Thank you for choosing ONLINE BOOKKEEPING to assist with the 2023 taxes for Emilio Nares Foundation. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2023 federal and state income tax returns for Emilio Nares Foundation. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of Emilio Nares Foundation, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2023 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (858)569-2425.

Sincerely,

MICHAEL LANIER
ONLINE BOOKKEEPING

Accepted By:

_____
Officer

_____
Date

Depreciation Reconciliation for Emilio Nares Foundation

	Cost	Basis	Current Depreciation	Accumulated Depreciation	Bonus Depreciation
Beginning of Year	328,271	328,271	18,635	263,990	
Placed in Service in Current Year	57,114	57,114	6,335	6,335	
Removed from Service in Current Year	67,730	67,730	3,600	59,330	
End of Year	317,655	317,655	21,370	210,995	

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to *www.irs.gov/Form4797* for instructions and the latest information.

OMB No. 1545-0184

2023

Attachment Sequence No. **27**

Name(s) shown on return: **Emilio Nares Foundation**

Identifying number: **13-4229276**

1a	Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a	
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
Van - 9	05-07-2019	08-18-2023	4,592	27,600	36,000	(3,808)

3	Gain, if any, from Form 4684, line 39	3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6	Gain, if any, from line 32, from other than casualty or theft	6	0
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	(3,808)
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7	11	(3,808)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	
13	Gain, if any, from line 31	13	6,582
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17	Combine lines 10 through 16	17	2,774
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	18b	

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Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Van 8 -'17 Honda Odyssey	06-26-2017	10-20-2023
B		
C		
D		

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1a before completing.)*	20	6,582			
21 Cost or other basis plus expense of sale	21	31,730			
22 Depreciation (or depletion) allowed or allowable	22	31,730			
23 Adjusted basis. Subtract line 22 from line 21	23	0			
24 Total gain. Subtract line 23 from line 20	24	6,582			
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	31,730			
b Enter the **smaller** of line 24 or 25a	25b	6,582			
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 **If section 1252 property:** Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	6,582
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	6,582
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	0

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation. See instructions	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Client Copy

TAXABLE YEAR **2023**

California Exempt Organization Annual Information Return

FORM **199**

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy) _____ , and ending (mm/dd/yyyy) _____ .

Corporation/Organization name	California corporation number
EMILIO NARES FOUNDATION	2292916
Additional information. See instructions.	FEIN 13-4229276
Street address (suite or room) 8775 AERO DR STE 330	PMB no.
City SAN DIEGO	State CA / ZIP code 92123
Foreign country name / Foreign province/state/county / Foreign postal code	

A First return . . . . . ☐ Yes ☒ No

B Amended return . . . . . ☐ Yes ☒ No

C IRC Section 4947(a)(1) trust . . . . . ☐ Yes ☒ No

D Final information return?
☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date: (mm/dd/yyyy) _____

E Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other

F Federal return filed? (1) ☐ 990T (2) ☐ 990PF (3) ☐ Sch H (990) (4) ☒ Other 990 series

G Is this a group filing? See instructions . . . . . ☐ Yes ☒ No

H Is this organization in a group exemption . . . . . ☐ Yes ☒ No
If "Yes," what is the parent's name?

I Did the organization have any changes to its guidelines not reported to the FTB? See instructions . . . . . ☐ Yes ☒ No

J If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions . . . . . ☐ Yes ☒ No

K Is the organization exempt under R&TC Section 23701g? . . . ☐ Yes ☒ No
If "Yes," enter the gross receipts from nonmember sources . . . $

L Is the organization a limited liability company? . . . . . ☐ Yes ☒ No

M Did the organization file Form 100 or Form 109 to report taxable income? . . . . . ☐ Yes ☒ No

N Is the organization under audit by the IRS or has the IRS audited in a prior year? . . . . . ☐ Yes ☒ No

O Is federal Form 1023/1024 pending? . . . . . ☐ Yes ☒ No
Date filed with IRS _____

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

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8		1	8,539 00
	2	Gross dues and assessments from members and affiliates		2	00
	3	Gross contributions, gifts, grants, and similar amounts received		3	976,509 00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. **This line must be completed.** If the result is less than $50,000, see General Information B		4	985,048 00
	5	Cost of goods sold	5 00		
	6	Cost or other basis, and sales expenses of assets sold	6 00		
	7	Total costs. Add line 5 and line 6		7	00
	8	Total gross income. Subtract line 7 from line 4		8	985,048 00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18		9	1,110,086 00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8		10	(125,038) 00
Payments	11	Total payments		11	00
	12	Use tax. See General Information K		12	00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11		13	00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12		14	00
	15	Penalties and interest. See General Information J		15	00
	16	**Balance due.** Add line 12 and line 15. Then subtract line 11 from the result		16	00

Sign Here

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

Signature of officer	Title	Date	Telephone
ELSA MORALES ROTH	EX DIR	09/04/2024	858-571-3328

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed	PTIN
►	09/05/2024	► ☐	XXXXXXXXX

Firm's name (or yours, if self-employed) and address	Firm's FEIN
► ONLINE BOOKKEEPING 5198 ARLINGTON AVE STE 342 RIVERSIDE, CA 92504	95-3849214 Telephone 858-569-2425

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

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

13-4229276

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	1		00
	2	Interest	2	8,539	00
	3	Dividends	3		00
	4	Gross rents	4		00
	5	Gross royalties	5		00
	6	Gross amount received from sale of assets (See instructions)	6		00
	7	Other income. Attach schedule	7		00
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	8,539	00
Expenses and Disburse-ments	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9		00
	10	Disbursements to or for members	10		00
	11	Compensation of officers, directors, and trustees. Attach schedule	11	104,449	00
	12	Other salaries and wages	12	565,038	00
	13	Interest	13		00
	14	Taxes	14		00
	15	Rents	15	18,137	00
	16	Depreciation and depletion (See instructions)	16	24,970	00
	17	Other expenses and disbursements. Attach schedule	17	397,492	00
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	1,110,086	00

Schedule L **Balance Sheet**

Assets	**Beginning of taxable year (a)**	**(b)**	**End of taxable year (c)**	**(d)**
1 Cash		775,932		74,194
2 Net accounts receivable				
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule				536,484
10 a Depreciable assets	328,271		317,655	
b Less accumulated depreciation	246,282	81,989	210,995	106,660
11 Land				
12 Other assets. Attach schedule		830		9,114
13 **Total assets**		858,751		726,452
Liabilities and net worth				
14 Accounts payable		33,898		25,316
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule		145,776		142,569
19 Capital stock or principal fund		679,077		558,567
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund				
22 **Total liabilities and net worth**		858,751		726,452

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

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

1 Net income per books	(125,038)	7 Income recorded on books this year not included in this return. Attach schedule	
2 Federal income tax		8 Deductions in this return not charged against book income this year. Attach schedule	
3 Excess of capital losses over capital gains			
4 Income not recorded on books this year. Attach schedule			
5 Expenses recorded on books this year not deducted in this return. Attach schedule		9 Total. Add line 7 and line 8	
6 Total. Add line 1 through line 5	(125,038)	10 Net income per return. Subtract line 9 from line 6	(125,038)

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STATE OF CALIFORNIA
RRF-1
(Rev. 02/2021)

DEPARTMENT OF JUSTICE

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

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

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

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

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

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

(For Registry Use Only)

EMILIO NARES FOUNDATION
Name of Organization

List all DBAs and names the organization uses or has used

8775 AERO DR STE 330
Address (Number and Street)

SAN DIEGO, CA 92123
City or Town, State, and ZIP Code

858-571-3328
Telephone Number

E-mail Address

Check if:
- [X] Change of address
- [ ] Amended report

State Charity Registration Number CT-121871

Corporation or Organization No. 2292916

Federal Employer ID No. 13-4229276

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 milion	$100	Between $20,000,001 and $100 million	$800
Between $50,000 and $100,000	$50	Between $1,000,001 and $5 million	$200	Between $100,000,001 and $500 million	$1,000
Between $100,001 and $250,000	$75	Between $5,000,001 and $20 million	$400	Greater than $500 million	$1,200

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01-01-23 **ending** 12-31-23 **) list:**

Total Revenue $ (including noncash contributions) 985,048 **Noncash Contributions $** 173,791 **Total Assets $** 726,452

Program Expenses $ 672,337 **Total Expenses $** 1,110,086

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

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

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

Signature of Authorized Agent	Printed Name	Title	Date
	ELSA MORALES ROTH	EX DIR	09-04-2024

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California Depreciation & Amortization

2023

STATEMENT# 810

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

PG01

Name(s) shown on return

Emilio Nares Foundation

Identifying Number

13-4229276

(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
Van - 9	05/07/2019	36,000	24,000	SL	5	3,600	
Laptop for RC	04/09/2019	652	439	SL	5	130	
Computer - RWE	12/18/2019	1,258	756	SL	5	252	
Hyundai Santa F	10/05/2021	34,787	7,827	SL	5	6,957	
22 Hyundai Pali	06/21/2022	40,456	2,890	SL	7	5,779	
Van 14-23 Hyund	04/10/2023	44,518		SL	5	4,452	
Van 10-Lease bu	08/25/2023	9,674		SL	3	1,612	
Office Furnitur	04/25/2023	732		SL	7	52	
Computers	09/18/2023	2,190		SL	5	219	
PAGE TOTAL:		170,267	35,912			23,053	

Client Copy

Date: May 9, 2025

San Marcos Community Foundation

To Whom It May Concern,

As the President of FreeHab Therapy, I am pleased to formally authorize the submission of our mini grant application to the San Marcos Community Foundation. We are excited about the opportunity to partner with the Foundation to advance our mission of providing accessible, high-quality therapeutic equipment to underserved members of the San Marcos community.

We affirm that FreeHab Therapy meets the eligibility requirements outlined in the grant guidelines and that all information provided in the application is accurate and truthful to the best of our knowledge. We are committed to using any awarded funds responsibly and in alignment with the goals and objectives outlined in our proposal.

Thank you for your consideration of our application. Please feel free to contact me directly at 949-606-3830 or matthew@freehabtherapy.org if you have any questions or require additional documentation.

Sincerely,

Matthew Eclevia, PT, DPT
President

FREEHAB THERAPY

Title

FreeHab Therapy

05/09/2025

by **Matthew Eclevia** in **San Marcos Community Foundation**
on behalf of **Freehab Therapy**
matthew@freehabtherapy.org

id. 50498864

Original Submission

05/09/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	FreeHab Therapy
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	FreeHab Therapy - Therapy Kits
Project Start Date	6/1/2025
Project End Date	9/30/2025
Date by Which Funds Will Be Expended:	9/30/2025
Total Number of People Served by this Project	18
Total Number of People Served by this Project in San Marcos Only	6
Grant Amount Requested	1500
	Organization Details
Organization Name	FreeHab Therapy
Organization Street Address	2173 SALK AVE SUITE 250, PMB 2014

Organization City	Carlsbad
Organization State	CA
Organization Zip Code	92008
Organization Website	freehabtherapy.org
Organization's EIN	99-4822133 200 Freehab Therapy fe1c8040-044f-4633-8bc1-43c5185230f7 2173 Salk Ave Ste 250 Pmb 2014 Carlsbad CA 92008 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-04-15T00:00:00 2025-05-05T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2025-04-14T00:00:00 2024 09
	Contact Information
Contact First Name	Matthew
Contact Last Name	Eclevia
Contact Title	President
Contact Phone	+19496063830
Contact Email	matthew@freehabtherapy.org
	Project Details

Briefly describe your request for funds.	Freehab Therapy offers pro-bono 1:1 specialized neurologic physical, occupational, and speech therapy at home or at a pre-determined location. We are a qualified 501(c)(3) tax organization and we are able to provide pro-bono (free) PT/OT/SLP therapy services to our clients. We would like to partner with the San Marcos Community Foundation to fund our program "Therapy Kits to Promote Independence with Exercise." The goal of the program is to: Provide people with neurological deficits with access to exercise equipment (such as Therabands, stretch straps, foam rollers, exercise ball), community resources (discounts, brochures) and other fitness based items (water bottles, exercise mats, drawstring bags). This will empower them to continue their plan of care, advance their home exercise programs, and eliminate the out-of-pocket cost of equipment needs.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	We are a newly incorporated non-profit organization, as of August 2024, and we expect a high demand for our services as we continue to grow. We are based in Carlsbad and Oceanside and are planning to continue our expansion of services to Vista, San Marcos, Fallbrook, Escondido, and Encinitas. Our services are primarily mobile and providing these kits to our clients will ensure that they have the equipment necessary to participate in our services and to continue them when services have been completed.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We are affiliated with the Parkinson's Association of San Diego (PASD), Rider Mobility, and Harmony Home Medical. We provide education to caregivers and access to durable medical equipment (DME).
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.

FreeHab_Therapy_-_Annual_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_Grant_Authorization_Letter.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	7742
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	
SMCF Budget Worksheet 2.xlsx	
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	Our budget and funding sources for this program comes from donations. If we do not receive our full grant request we will be able to run our project but with less anticipated outreach.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
OPTP Franklin Method Mini Smooth Ball Set	$	2,050.00	1 per kit
OPTP SIlver Axis Moderate Foam Roller	$	2,095.00	1 per kit
Resistance Bands	$	1,199.00	1 per kit
Gait Belt	$	899.00	1 per kit
Stretch Strap	$	599.00	1 per kit
Weighted Exercise Ball	$	900.00	1 per kit
PepStryde Muscle and Joint Therapy Cream	$	-	Donation by PepStryde
Total budget for this PROJECT:	$	7,742.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Donations	$ 1,000.00	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			

FreeHab Therapy

Budgeted Profit and Loss

Income	Total
Donations	20,000
Grants	25,000
Total Income	45,000
Expenses	
Treatment Reimbursements	17,280
Website Expenses	374
Accounting Subscriptions	432
Virtual Mailbox	420
Microsoft	360
Other Business Expenses	600
Insurance (partial payment)	8,000
Total Expenses	27,466
Net Operating Income	17,534

BOARD RESOLUTION

GENESIS OPERA THEATRE
Authorization to Submit Grant Proposal to the San Marcos Community Foundation

WHEREAS, the Board of Directors of Genesis Opera Theatre recognizes the importance of producing high-quality, accessible opera performances for the community; and
WHEREAS, the organization is planning to present a full production of Gianni Schicchi in September 2025 in San Marcos, California, and seeks to secure funding to support the production's artistic and logistical needs;
NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Genesis Opera Theatre authorizes the submission of a grant application to the San Marcos Community Foundation in support of the Gianni Schicchi project;
BE IT FURTHER RESOLVED that Chelsea Gornall, Treasurer, is hereby authorized to take all necessary actions to prepare and submit the grant application, execute grant documents, and act as the primary contact with the San Marcos Community Foundation.
ADOPTED by the Board of Directors of Genesis Opera Theatre on this 26th day of June, 2025.

Signatures: (via Docusign)

Cynthia Leigh Karp
Cynthia Leigh Karp
President, Board of Directors

Patrick Anderson
Patrick Anderson
Vice President, Board of Directors

Chelsea Seener Gornall
Chelsea Seener Gornall
Treasurer, Board of Directors

Emma Nava
Emma Nava
Secretary, Board of Directors

Title

Genesis Opera Theatre - Gianni Schicchi Production

06/29/2025

id. 50941653

by **Chelsea Gornall** in **San Marcos Community Foundation**
on behalf of **Genesis Opera Theatre**
genesisoperatheatre@gmail.com

Original Submission

06/29/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Genesis Opera Theatre - Gianni Schicchi Production
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Gianni Schicchi - presented by Genesis Opera Theatre
Project Start Date	8/17/2025
Project End Date	9/7/2025
Date by Which Funds Will Be Expended:	9/7/2025
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	5400
	Organization Details
Organization Name	Genesis Opera Theatre

Organization Street Address	453 W El Norte Pkwy, Unit 204
Organization City	Escondido
Organization State	CA
Organization Zip Code	92026
Organization Website	https://www.genesisoperatheatre.com/
Organization's EIN	87-1142261 200 Genesis Opera Theatre e16cec5f-db1d-4e08-a1aa-148bfcef81d0 11429 Madera Rosa Way San Diego CA 92124 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-06-10T00:00:00 2025-06-23T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2025-06-10T00:00:00 2021 09
	Contact Information
Contact First Name	Chelsea
Contact Last Name	Gornall
Contact Title	Treasurer
Contact Phone	+17606133174
Contact Email	genesisoperatheatre@gmail.com
	Project Details

Briefly describe your request for funds.	Genesis Opera Theatre is delighted to present Puccini's comic gem Gianni Schicchi, September 5-7, 2025 at the TERI Campus' Bornemann Theatre. This vibrant production showcases a local cast of professional singers and a full creative team. This comedic, fast-paced one-act opera is a classic that has never been performed in San Marcos before! To bring this production of Gianni Schicchi to life, Genesis Opera Theatre is seeking support to cover essential production costs. These include rental fees for our performance space at TERI Campus of Life and the cost of the Bornemann Theatre, as well as fair compensation for our singers, instrumentalists, and stage management team. We anticipate a total project budget of $25,000 depending on the final scale of production elements. We would be grateful for any level of support from the San Marcos Community Foundation Art & Cultural Grant Program to help underwrite these expenses—particularly our venue rental at TERI, which directly supports a San Marcos-based performance and all community engagement. In return, the San Marcos community will have their logo/credit in all printed programs, verbal thanks during the performances, acknowledgment on our website and social media platforms as a donor.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	We are excited to work with TERI to be the first opera company with roots in San Marcos and make the Bornemann Theatre our performance base. This opera will be performed in English with both English and Spanish supertitles to make it more accessible to everyone in the community. Our goal is to lower barriers to entry for both artists and audiences: general admission tickets for Gianni Schicchi will be under $50—far below the cost of a major opera at the Civic Center—with additional discounts for students and military patrons. We also offer donation-based concerts throughout the year to ensure that no one is excluded due to financial constraints. By staging this opera in an accessible local venue, we anticipate a total audience of 600 community members. In addition, working with TERI for our seasonal productions allows us to create paid opportunities for local singers, instrumentalists, and staged professionals from the community, including individuals with disabilities supported by TERI's mission. The San Marcos Community Center and other local venues have agreed to promote the event, and we have reached out to local music programs, including those at Palomar College and CSUSM, to actively engage student interest.
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.	Treasurer Chelsea Gornall, currently lives in San Marcos, attended SMHS, and continues to collaborate with TERI, Straight from the Heart, SM Community and Senior Center, through music & donations.

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, this is our first time applying.
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.	**Genesis Opera Theatre: where opera begins anew** — Genesis Opera Theatre is dedicated to illuminating the timeless power of opera through artistry, storytelling, and community. Inspired by the spirit of new beginnings, we cultivate emerging talent, honor the classical tradition, and forge new pathways that invite all to experience the beauty and relevance of opera in every generation. Our vision is to be a beacon for opera's renewal—where tradition meets innovation, new voices rise, and timeless stories find new light. We envision a community united by the power of performance, where every generation sees themselves reflected on stage and inspired for the future. Our production of Puccini's Gianni Schicchi embodies our strategic goals—namely, to: • Expand access to live opera through affordable ticketing and bilingual supertitles • Engage and support local artists with paid opportunities • Develop lasting relationships with schools, organizations, and venues that serve the San Marcos and broader North County region. We plan to fulfill these goals through the following directives: • Community Integration: Establish San Marcos as a local arts hub by staging productions at accessible venues, like TERI Campus of Life, and collaborating with local organizations. We've already garnered support from the San Marcos Senior Center with Jennifer suggesting we apply for this grant and offered to promote our production to local seniors. • Youth Engagement: Work with local schools and colleges—including Palomar College and Cal State San Marcos—to involve students in outreach capacities, cultivating a direct pipeline for arts education and professional mentorship. Treasurer of Genesis Opera Theatre, Chelsea Gornall, has deep ties to San Marcos High School and is passionate about inspiring the next generation of opera-goers and artists. She would be honored to launch a youth engagement initiative in her hometown. • Economic Accessibility: Keep general admission ticket prices under $50—well below traditional opera pricing—and offer additional

discounts for students, military personnel, and underrepresented groups to lower financial barriers. Additionally, we present donation-based concerts throughout the year to ensure no one is excluded due to cost. These outreach performances are often presented in partnership with local churches, community centers, and assisted living facilities across North County, allowing us to bring live opera directly to those who may not otherwise have access. Through these community-based concerts, we aim to give back to the region that supports us, while fostering cultural enrichment, connection, and joy for audiences of all ages and backgrounds.

Genesis Opera founder, Cynthia Leigh, brings a special presence to the main stage with her committed performances and directing. It has long been a dream of hers to bring her love of opera and theatre to life in her own company, hence Genesis Opera Theatre was born. Genesis Opera Theatre has been producing and performing operas locally since 2018 in Escondido, CA at the small Star Theatre on Grand. It is now our goal to expand to a larger theatre at TERI, expand our roots, and establish fruit in San Marcos. Cynthia also has an extensive theater background, having performed in hundreds of musicals and plays throughout Southern California, and is committed to nurturing the next generation of performers by sharing her experience and encouraging young artists to explore their creative potential. Her direction of Gianni Schicchi reflects this commitment—not only through her artistic leadership, but by creating inclusive opportunities for emerging performers and audiences to engage with opera in a fresh and accessible way.

This production of Gianni Schicchi reimagines Puccini's classic through the lens of 1990s style and satire—bringing fresh, contemporary energy to the opera while preserving its biting humor and musical brilliance. This playful modernization offers both seasoned opera lovers and first-time audiences an entry point that feels familiar, bold, and wildly entertaining. This modernization makes the story more engaging for a new generation of audiences, particularly younger viewers and those less familiar with traditional opera. To further increase accessibility, the production will be performed in English with both English and Spanish supertitles, ensuring the humor and storytelling are clear and inclusive for our multilingual community. By combining timeless music with contemporary staging and thoughtful translation, we're excited to present an opera experience that is truly for everyone in San Marcos.

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

DocusingGenesis-TeriLive6-2025.pdf

Gianni_Schicchi_Simple_Poster.jpg

Please upload the annual operating budget for your organization.

Gianni_Schicchi_Budget.pdf

Schicchi_Role_Stipends.pdf

Operating_budget_-_Genesis_Opera.pdf

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

Genesis_Form_RF12023.pdf

CTTR12023Genesis.pdf

Genesis_Financial_Statement_Info.pdf

Non-profit-bylaws-pdf_2019.pdf

Please attach the first two pages of your Federal 990.

2024-form990n-genesis-opera-theatre.pdf

Genesis_SOS_Filed_Form_1742001368439_1.pdf

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

Board_Resolution_-_SM_Community_Foundation.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	25000
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?	*Individual donations, ticket revenue, and any other funding, including this grant. We are committed to producing the work, but without the requested funding, we may need to fund out of pocket somehow.*

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Venue Rental	$	5,400.00	TERI Theatre
Insurance	$	2,000.00	
Music Director / Pianist	$	3,500.00	
ALL CAST / ROLES	$	8,850.00	
Stage Management & Crew	$	1,250.00	
Lighting Designer / Operator	$	1,000.00	
Props / Costumes (including Bed)	$	1,500.00	
Marketing / Graphic Design / Printing	$	800.00	
Tech supplies and additional rentals (penske truck)	$	500.00	
Supertitle Operator	$	200.00	
Total budget for this PROJECT:	$	25,000.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Patrick Anderson - Board VP	$ 10,000.00	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			

GIANNI SCHICCHI BUDGET				
Category	**Budget**			
Expenses:				
Stage Management & Crew	$1,250.00			
Music Director / Pianist	$3,500.00			
ROLES	$8,850.00			
Lighting Designer	$1,000.00			
Props/Costumes	$1,100.00			
Bed	$400.00			
Venue Rental	$5,400.00			
Insurance	$2,000.00			
Tech Supplies	$500.00			
Marketing/Graphics/Printing	$800.00			
Supertitles	$200.00			
TOTAL ESTIMATED EXPENSES	**$25,000.00**			
Contingency (10%)	$2,500.00			
Income	**Low Estimate**	**High Estimate**		
Ticket Sales (Night 1)	$7,500.00	$10,200.00	(max - full house)	
Ticket Sales (Night 2)	$6,800.00	$10,200.00	(max - full house)	
Ticket Sales Matinee	$7,500.00	$10,200.00	(max - full house)	
Donations	$5,000.00	$10,000.00		
Program Ads & Sponsorships	$2,000.00	$4,000.00		
TOTAL	**$28,800.00**	**$44,600.00**		

Role	Voice Part	Classification	Genesis Pay
Gianni Schicci	Baritone	L	$1,000
Rinuccio	Tenor	L	$1,000
Lauretta	Soprano	L	$800
Zita	Contralto	F	$500
Gherardo	Tenor	F	$850
Nella	Soprano	F	$500
Simone	Bass	F	$700
La Ciesca	Mezzo-Soprano	S	$500
Betto di Signa	Bass	S	$600
Marco	Baritone	S	$500
Maestro Spinellocio	Bass	B	$500
Ser Amantio Di Nicolao	Baritone	B	$500
Gherardino	Alto or Treble	B	$300
Pinellino	Bass	B	$300
Guccio	Bass	B	$300
		TOTAL	$8,850

Genesis Opera Theatre Presents

GIANNI SCHICCHI

The Bornemann Theatre

at Teri Campus of Life

555 Deer Springs Rd.

San Marcos, CA 92069

September 5, 2025 - 7pm

September 6, 2025 - 7pm

September 7, 2025 - 2pm

...Destiny will be re-written

Please upload the annual operating budget for your organization:

As a nonprofit performing arts organization, we operate on a project-based model rather than a fixed annual operating budget. Our revenue is reinvested directly into each production, allowing us to prioritize artistic quality and community impact. In prior seasons, the organization's president personally subsidized expenses using her retirement funds to ensure productions could continue; however, we are actively working to build sustainable financial practices and diversify our funding sources to avoid relying on personal contributions after our board changed as of 01/2025. We are happy to provide a breakdown of production-specific expenses attached.

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

As a small non-profit 501C3 making well under 50K/year, we do not have any audits or formal financial statements outside of our annual tax filings, bank statements, and Quickbooks. Supplied in this application is our Form 990-N and our state tax form CTR12023. We have not filed our CT2024 yet as it is not due till October, however, our 990-N was filed in May 2024 and is current.

Copy of filing information.

Form **990-N**

Department of the Treasury
Internal Revenue Service

Electronic Notice (e-Postcard)

for Tax-Exempt Organizations not Required to File Form 990 or 990-EZ

OMB No.1545-2085

2024

Open to Public Inspection

A For the **2024** Calendar year, or tax year beginning **January 01, 2024** and ending **December 31, 2024**

B Check if applicable.
☐ **Terminated for Business**
☑ **Gross receipts are normally $50,000 or less**

C Name of Organization: **GENESIS OPERA THEATRE**
453 W El Norte Pkwy apt204
Escondido, CA 92026 US

D Employer Identification Number
87-1142261

E Website:
genesisoperatheatre@gmail.com

F Name of Principal Officer: **Cynthia Lee Karp**
453 W El Norte Pkwy apt204
ESCONDIDO, CA 92026 US

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.

The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.

This document is provided for your records only. Your Form 990-N (e-Postcard) has been submitted electronically. No further action is needed.

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

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

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

ANNUAL TREASURER'S REPORT
ATTORNEY GENERAL OF CALIFORNIA

Section 12586, California Government Code
11 Cal. Code Regs., Section 301

(FORM CT-TR-1)

(For Registry Use Only)

Genesis Opera Theatre Name of Organization	State Charity Registration Number CT027876
11429 Madera Rode Way Address (Number and Street)	Corporation or Organization No. 4748518
San Diego, CA 92124 City or Town, State and ZIP Code	Federal Employer I.D. No. 87-1142261

For annual accounting period (beginning 01 / 01 / 2023 ending 12 / 31 / 2023)

BALANCE SHEET

ASSETS

Cash	$	2404.00
Savings	$	0
Investment	$	0
Land/Buildings	$	0
Other Assets	$	0
TOTAL ASSETS	$	2404.00

LIABILITIES

Accounts Payable	$	0
Salary Payable	$	0
Other Liabilities	$	0
TOTAL LIABILITIES	$	0

FUND BALANCE

Total Assets less Total Liabilities	$	0

REVENUE STATEMENT

REVENUE

Cash Contributions	$	2404.00
Noncash Contributions	$	
Program Revenue	$	4396.00
Investments	$	
Special Events	$	
Other Revenue	$	
TOTAL REVENUE	$	6800.00

EXPENSES

Compensation of Officers/Directors	$	0
Compensation of Staff	$	0
Fundraising Expenses	$	0
Rent	$	1000.00
Utilities	$	0
Supplies/Postage	$	150.00
Insurance	$	
Other Expenses	$	5650.00
TOTAL EXPENSES	$	7100.00

NET REVENUE

Total Revenue less Total Expenses	$	0

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

Signature of Authorized Agent	Printed Name	Title	Date
Cynthia Karp	Cynthia Karp	CEO / President	4/13/2024

Office of the Attorney General

Registry of Charities and Fundraisers

Privacy Notice

As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charities and Fundraisers (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 et seq.). 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 Charities and Fundraisers, 1300 I Street, Sacramento, CA 95814 at **rct@doj.ca.gov**.

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

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

INSTRUCTIONS FOR FILING ANNUAL TREASURER'S REPORT ATTORNEY GENERAL OF CALIFORNIA

Section 12586, California Government Code
11 Cal. Code Regs., Section 301

(FORM CT-TR-1)

Form CT-TR-1 requires reporting of the organization's fiscal year-end financial information and is designed to provide information to be used by the Attorney General and the public for those organizations whose total revenue falls below the threshold for filing IRS Form 990-EZ.

WHO MUST FILE FORM CT-TR-1?

Charitable organizations whose total revenue for the fiscal year is under $50,000 must file Form CT-TR-1 and RRF-1 with the Attorney General's Office. Private foundations are not required to file Form CT-TR-1 and instead must file IRS Form 990-PF with the RRF-1. The CT-TR-1 filing requirement does not apply to nonprofit organizations exempt from registration with the Attorney General. These include:

(1) a government agency,

(2) a religious corporation sole,

(3) a cemetery corporation regulated under Chapter 19 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.

Trustees of testamentary trusts 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 REGISTERED charities with less than $50,000 in total revenue, except for those listed above as being exempt, must file the Annual Treasurer's Report (CT-TR-1) along with Form RRF-1, no later than four months and fifteen days after the organization's accounting period ends (May 15 for calendar year filers).

Organizations whose total revenue is less than $50,000 are not required to file IRS Form 990-EZ. However, if a charity does file the 990-EZ, the 990-EZ can be filed with the Attorney General's Office in lieu of the CT-TR-1.

STATE CHARITY REGISTRATION NUMBER

The State Charity Registration Number is the Charitable Trust (CT) number assigned to an organization by the Registry of Charities and Fundraisers at the time of registration. If you do not know the organization's State Charity Registration Number, you may look it up using the "CT Number Search" on the Charitable Trusts Section pages of 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 the CT-TR-1 is received in the Registry of Charities and Fundraisers.

OTHER IDENTIFICATION NUMBERS

The corporate 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.

ACCOUNTING PERIOD

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).

BALANCE SHEET

Assets

Cash: Report all cash on hand and all funds held in all checking accounts. This includes petty cash.

Savings: Report all funds held in savings accounts, CDs and/or other investments that can easily be converted to cash.

Investments: Report all funds held for investment purposes. Examples include stocks and bonds.

Land/Buildings: Report all real property owned.

Other Assets: Report any assets not included in Cash, Savings, Investments, and Land/Building. Include a schedule describing each asset and the fair market value of each asset.

Liabilities

Accounts Payable: Report the total amount of funds the charity owes to other entities or individuals (not including salaries reported on the next line).

Salary Payable: Report the total amount of funds the charity owes in salary to all employees, officers or directors.

Other Liabilities: Report all other funds owed by the charity that are not disclosed in Accounts Payable and Salary Payable. Attach a list that includes each liability and the amount of each.

REVENUE STATEMENT

Revenue

Cash Contributions: Report all cash donations received, including grants.

Noncash Contributions: Noncash contributions exclude contributions made by cash, check, electronic fund transfer, debit card, credit card, or payroll deduction. Common examples are donations of food, clothing, equipment, pharmaceuticals and medical supplies.

Program Revenue: Report all funds received as a result of the program services provided by the organization.

Investments: Report all funds received as a result of interest, dividends, rent received, or any other return on investment.

Special Events: Report funds received as a result of special events held by the organization. Examples include raffles, dinners, auctions, and golf tournaments.

[Special events are defined as events that are not regularly and routinely held by the charity. Do not include this income in Contributions and Program Revenue.]

Other Revenue: Report any funds received that are not reported in Contributions, Program Revenue, Investments, and Special Events. Provide a list reflecting the source and the amount received from each source.

Expenses

Compensation of Officers/ Directors: Report the total amount of salary paid to the organization's officers and directors.

Compensation of Staff: Report the total amount of salary paid to all employees other than officers and directors.

Fundraising Expenses: Report the total amount of funds paid (1) to fundraising professionals, and/or (2) for fundraising events, mailings or any other expense incurred in the course of fundraising.

Rent: Report total lease payments.

Utilities: Report all telephone, water, electricity, and gas expenses.

Supplies/Postage: Report all office supplies and mailing expenses.

Insurance: Report all insurance payments including general liability, fire, automobile, health or any other insurance expense paid.

Other Expenses: Report any expense paid that is not reported in Compensation of Offices/Directors, Compensation of Staff, Fundraising Expenses, Rent, Utilities, Supplies/Postage, and Insurance. Provide a list describing the expenses and the amount of each expense.

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

STREET ADDRESS:
1300 I Street
Sacramento, CA 95814

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

ANNUAL REGISTRATION RENEWAL FEE REPORT TO ATTORNEY GENERAL OF CALIFORNIA

Sections 12586 and 12587, California Government Code
11 Cal. Code Regs. sections 301-307, and 310

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

(For Registry Use Only)

Genesis Opera Theatre
Name of Organization

List all DBAs and names the organization uses or has used

11429 Madera Rosa Way
Address (Number and Street)

San Diego, CA 92124
City or Town, State, and ZIP Code

Telephone Number | Email Address

Check if:
- ☐ Change of address
- ☐ Amended report
- ☐ Organization requests email notifications

State Charity Registration Number: CT027876

Corporation or Organization No.: 4748518

Federal Employer ID No.: 87-1142261

ANNUAL REGISTRATION RENEWAL FEE SCHEDULE (11 Cal. Code Regs. sections 301-307, and 310)
Make Check Payable to Department of Justice

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

PART A - ACTIVITIES

For your most recent full accounting period (beginning 01 / 01 / 2023 **ending** 12 / 31 / 2023 **) list:**

Total Revenue $ (including noncash contributions) 6800.00

Noncash Contributions $ 0

Total Assets $ 2404.00

Program Expenses $ 7100.00

Total Expenses $ 7100.00

PART B - STATEMENTS REGARDING ORGANIZATION DURING THE PERIOD OF THIS REPORT

Note: All questions must be answered. If you answer "yes" to any of the questions below, you must attach a separate page providing an explanation and details for each "yes" response. Please review RRF-1 instructions for information required.

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

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

Signature of Authorized Agent	Printed Name	Title	Date
Cynthia Karp	Cynthia Karp	CEO / President	04/13/2024

Office of the Attorney General

Registry of Charities and Fundraisers

Privacy Notice

As Required by Civil Code § 1798.17

Collection and Use of Personal Information. The Attorney General's Registry of Charities and Fundraisers (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 et seq.). 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 Charities and Fundraisers, 1300 I Street, Sacramento, CA 95814 at **rct@doj.ca.gov**.

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

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 301-307, and 310

(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 Charities and Fundraisers 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 Charities and Fundraisers, 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 Charities and Fundraisers 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 Charities and Fundraisers 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 Charities and Fundraisers.

OTHER IDENTIFICATION NUMBERS

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

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

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

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

PART A

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

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

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

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

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

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

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

PART B

PART B, QUESTION #1

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

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

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

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

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

PART B, QUESTION #2

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

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

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

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

PART B, QUESTION #3

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

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

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

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

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

PART B, QUESTION #4

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

PART B. QUESTION #5

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

PART B, QUESTION #6

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

PART B, QUESTION #7

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

PART B, QUESTION #8

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

PART B, QUESTION #9

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

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

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

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

SIGNATURE

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

BA20250541100

STATE OF CALIFORNIA
Office of the Secretary of State
STATEMENT OF INFORMATION
CA NONPROFIT CORPORATION

California Secretary of State
1500 11th Street
Sacramento, California 95814
(916) 657-5448

For Office Use Only

-FILED-

File No.: BA20250541100

Date Filed: 3/14/2025

Entity Details

Corporation Name	GENESIS OPERA THEATRE
Entity No.	4748518
Formed In	CALIFORNIA

Street Address of California Principal Office of Corporation

Street Address of California Office	453 W EL NORTE PKWY 204 ESCONDIDO, CA 92026

Mailing Address of Corporation

Mailing Address	453 W EL NORTE PKWY 204 ESCONDIDO, CA 92026
Attention	Cynthia Karp

Officers

Officer Name	Officer Address	Position(s)
Chelsea Gornall	1130 WHISPERING WATER DR SAN MARCOS, CA 92078	Chief Financial Officer
Emma Nava	7749 ANILLO WAY CARLSBAD, CA 92009	Secretary
■ CYNTHIA LEE KARP	453 W EL NORTE PKWY 204 ESCONDIDO, CA 92026	Chief Executive Officer

☒ The entity's bylaws allow the CEO (President) to be the Secretary or CFO (Treasurer).

Additional Officers

Officer Name	Officer Address	Position	Stated Position
Patrick Anderson	805 TUMBLEWEED LN FALLBROOK, CA 92028	Vice President	

Agent for Service of Process

Agent Name	CYNTHIA LEE KARP
Agent Address	453 W EL NORTE PKWY 204 ESCONDIDO, CA 92026

Email Notifications

Opt-in Email Notifications	Yes, I opt-in to receive entity notifications via email.

B3523-6692 03/14/2025 6:15 PM Received by California Secretary of State

Electronic Signature

☒ By signing, I affirm that the information herein is true and correct and that I am authorized by California law to sign.

Chelsea VS Gornall	*03/14/2025*
Signature	Date

B3523-6693 03/14/2025 6:15 PM Received by California Secretary of State

NON-PROFIT BYLAWS
OF
GENESIS OPERA THEATRE

PREAMBLE

The following Bylaws shall be subject to, and governed by, the Non-Profit Corporation Act of California and the Articles of Incorporation of Genesis Opera Theatre. In the event of a direct conflict between the herein contained provisions of these Bylaws and the mandatory provisions of the Non-Profit Corporation Act of California, said Non-Profit Corporation Act shall be the prevailing controlling law. In the event of a direct conflict between the provisions of these Bylaws and the Articles of Incorporation of Corporation/Organization, it shall then be these Bylaws which shall be controlling.

ARTICLE 1 – NAME

The legal name of the Non-Profit Corporation/Organization shall be known as Genesis Opera Theatre, and shall herein be referred to as the "Corporation/Organization."

ARTICLE 2 – PURPOSE

The general purposes for which this Corporation/Organization has been established are as follows:

The purpose for which the Non-Profit Corporation/Organization is formed is set forth in the attached Articles of Incorporation

The Corporation/Organization is established within the meaning of IRS Publication 557 Section 501(c)(3)Organization of the Internal Revenue Code of 1986, as amended (the "Code") or the corresponding section of any future federal tax code and shall be operated exclusively for/to the specific purpose of this corporation is:
to produce quality theatrical productions and present them to audiences at a reasonable price and to engage in any other lawful activity for which corporations may be incorporated in this state..

In addition, this Corporation/Organization has been formed for the purpose of performing all things incidental to, or appropriate in, the foregoing specific and primary purposes. However, the Corporation/Organization shall not, except to an insubstantial degree, engage in any activity or the exercise of any powers which are not in furtherance of its primary non-profit purposes.

The Corporation/Organization shall hold and may exercise all such powers as may be conferred upon any nonprofit organization by the laws of the State of California and as may be necessary or expedient for the administration of the affairs and attainment of the purposes of the Corporation/Organization. At no time and in no event shall the Corporation/Organization participate in any activities which have not been permitted to be carried out by a Corporation/Organization exempt under Section 501(c) of the Internal Revenue Code of 1986 (the "Code"), such as certain political and legislative activities.

ARTICLE 3 – OFFICES

The principal office of the Corporation/Organization shall be located at 11429 Madera Rosa Way, San Diego, California 92124.

The Corporation/Organization may have other such offices as the Board of Directors may determine or deem necessary, or as the affairs of the Corporation/Organization may find a need for from time to time, provided that any permanent change of address for the principal office is properly reported as required by law.

ARTICLE 4 – DEDICATION OF ASSETS

The properties and assets of the Corporation/Organization are irrevocably dedicated to and for non-profit purposes only. No part of the net earnings, properties, or assets of this Corporation/Organization, on dissolution or otherwise, shall inure to the benefit of any person or any member, director, or officer of this Corporation/Organization. On liquidation or dissolution, all remaining properties and assets of the Corporation/Organization shall be distributed and paid over to an organization dedicated to non-profit purposes which has established its tax-exempt status pursuant to Section 501(c) of the Code.

ARTICLE 5 – BOARD OF DIRECTORS

General Powers and Responsibilities
The Corporation/Organization shall be governed by a Board of Directors (the "Board"), which shall have all the rights, powers, privileges and limitations of liability of directors of a non-profit corporation organized under the Non-Profit Corporation Act of California. The Board shall establish policies and directives governing business and programs of the Corporation/Organization and shall delegate to the Executive Director and Corporation/Organization staff, subject to the provisions of these Bylaws, authority and responsibility to see that the policies and directives are appropriately followed.

Number and Qualifications
The Board shall have up to 4 members, but no fewer than one (1) Board members. The number of Board members may be increased beyond 4 members by the affirmative vote of a simple majority of the then-serving Board of Directors. A Board member need not be a resident of the State of California.

In addition to the regular membership of the Board, representative of such other organizations or individuals as the Board may deem advisable to elect shall be *Ex-Officio Board Members*, which will have the same rights and obligations, including voting power, as the other directors.

Board Compensation
The Board shall receive no compensation other than for reasonable expenses. However, provided the compensation structure complies with Sections relating to "Contracts Involving Board Members and/or Officers" as stipulated under these Bylaws, nothing in these Bylaws shall be construed to preclude any Board member from serving the Corporation/Organization in any other capacity and receiving compensation for services rendered.

Board Elections
The Governance Committee, if created, shall present nomination for new and renewing Board members december 30. Recommendations from the Governance Committee shall be made known to the Board in writing before nominations are made and voted on. New and renewing Board members shall be approved by simple majority of those Board members at a Board meeting at which a quorum is present. If no Governance Committee is created, then this duty shall fall upon another committee created for that purpose or upon the Board of Directors.

Term of Board
All appointments to the Board shall be for a term ofone (1) year. No person shall serve more than 5 consecutive terms unless a majority of the Board, during the course of a Board meeting at which a quorum is present, votes to appoint a Board member to 1 additional year(s). No person shall serve more than 5 consecutive years. After serving the maximum total number of consecutive years on the Board, a member may be eligible for reconsideration as a Board member after 1 years have passed since the conclusion of such Board member's service.

Vacancies
A vacancy on the Board of Directors may exist at the occurrence of the following conditions:

a) The death, resignation, or removal of any director;

b) The declaration by resolution of the Board of a vacancy in the office of a director who has been declared of unsound mind by a final order of court, convicted of a felony, found by final order or judgment of any court to have breached a duty pursuant to the Corporation Code and/or Act of the law dealing with the standards of conduct for a director, or has missed 3 consecutive meetings of the Board of Directors, or a total of 4 meetings of the Board during any one calendar year;

c) An increase in the authorized number of directors; or

d) The failure of the directors, at any annual or other meeting of directors at which director(s) are to be elected, to elect the full authorized number of directors.

The Board of Directors, by way of affirmative vote of a majority of the directors then currently in office, may remove any director without cause at any regular or special meeting, provided that the director to be removed has been notified in writing in the manner set forth in Article 5 – Meetings that such action would be considered at the meeting.

Except as provided in this paragraph, any director may resign effective upon giving written notice to the chair of the Board, the president of Corporation/Organization, the secretary of Corporation/Organization, or the Board of Directors, unless the notice specifies a later time for the effectiveness of the resignation. If the resignation is effective at a future time, a successor may be designated to take office when the resignation becomes effective. Unless the Attorney General of California is first notified, no director may resign when the Corporation/Organization would then be left without a duly elected director in charge of its affairs.

Any vacancy on the Board may be filled by simple majority of the directors then in office, whether or not the number of directors then in office is less than a quorum, or by vote of a sole remaining director. No reduction of the authorized number of directors shall have the effect of removing any director before that director's term of office expires.

A Board member elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office.

Resignation
Each Board member shall have the right to resign at any time upon written notice thereof to the Chair of the Board, Secretary of the Board, or the Executive Director. Unless otherwise specified in the notice, the resignation shall take effect upon receipt thereof, and the acceptance of such resignation shall take effect upon receipt thereof, and the acceptance of such resignation shall not be necessary to make it effective.

Removal
A Board member may be removed, with or without cause, at any duly constituted meeting of the Board, by the affirmative of a simple majority of then-serving Board members.

Meetings
The Board's regular meetings may be held at such time and place as shall be determined by the Board. The Chair of the Board or any 3 regular Board members may call a special meeting of the Board with 2 days' written notice provided to each member of the Board. The notice shall be served upon each Board member via hand delivery, regular mail, email, or fax. The person(s) authorized to call such special meetings of the Board may also establish the place the meeting is to be conducted, so long as it is a reasonable place to hold any special meeting of the Board.

Minutes
The Secretary shall be responsible for the recording of all minutes of each and every meeting of the Board in which business shall be transacted in such order as the Board may determine from time to time. However, in the event that the Secretary is unavailable, the Chair of the Board shall appoint an individual to act as Secretary at the meeting. The Secretary, or the individual appointed to act as Secretary, shall prepare the minutes of the meetings, which shall be delivered to the Corporation/Organization to be placed in the minute books. A copy of the minutes shall be delivered to each Board member via either regular mail, hand delivered, emailed, or faxed within 14 business days after the close of each Board meeting.

Action by Written Consent
Any action required by law to be taken at a meeting of the Board, or any action that may be taken at a meeting of the Board, may be taken without a meeting if consent in writing setting forth the action so taken shall be signed by all Board members. The number of directors in office must constitute a quorum for an action taken by written consent. Such consent shall be placed in the minute book of the Corporation/Organization and shall have the same force and effect as a vote of the Board taken at an actual meeting. The Board members' written consent may be executed in multiple counterparts or copies, each of which shall be deemed an original for all purposes. In addition, facsimile signatures and electronic signatures or other electronic "consent click" acknowledgments shall be effective as original signatures.

Quorum
At each meeting of the Board of Directors or Board Committees, the presence of 2 persons shall constitute a quorum for the transaction of business. If at any time the Board consists of an even number of members and a vote results in a tie, then the vote of the Chair of the Board shall be the deciding vote. The act of the majority of the Board members serving on the Board or Board Committees and present at a meeting in which there is a quorum shall be the act of the Board or Board Committees, unless otherwise provided by the Articles of Incorporation, these Bylaws, or a law specifically requiring otherwise. If a quorum is not present at a meeting, the Board members present may adjourn the meeting from time to time without further notice until a quorum shall be present. However, a Board member shall be considered present at any meeting of the Board or Board Committees if during the meeting he or she is present via telephone or web conferencing with the other Board members participating in the meeting.

Voting
Each Board member shall only have one vote.

Proxy
Members of the Board shall not be allowed to vote by written proxy.

Board Member Attendance
An elected Board Member who is absent from 3 consecutive regular meetings of the Board during a fiscal year shall be encouraged to reevaluate with the Chair of the Board his/her commitment to the Corporation/Organization. The Board may deem a Board member who has missed 3 consecutive meetings without such a reevaluation with the Chair to have resigned

from the Board.

ARTICLE 6 – OFFICERS

Officers and Duties

The Board shall elect officers of the Corporation/Organization which shall include either a Chair of the Board (Chief Executive Officer) or a President (Executive Director) or both a Chair of the Board and a President, a Secretary, a Treasurer (Chief Financial Officer), and any other officers with any titles and duties as stated in these Bylaws. The same person may hold any number of offices, except that neither the Secretary nor the Treasurer may serve concurrently as the President. In addition to the duties in accordance with this Article, officers shall conduct all other duties typically pertaining to their offices and other such duties which may be required by law, Articles of Incorporation, or by these bylaws, subject to control of the Board of Directors, and they shall perform any other such additional duties which the Board of Directors may assign to them at their discretion.

The officers will be selected by the Board at its annual meeting, and shall serve the needs of the Board, subject to all the rights, if any, of any officer who may be under a contract of employment. Therefore, without any bias or predisposition to the rights of any officer that may be under any contract of employment, any officer may be removed with or without cause by the Board. All officers have the right to resign at any time by providing notice in writing to the Chair of the Board, President, and/or Secretary of the Corporation/Organization, without bias or predisposition to all rights, if any, of the Corporation/Organization under any contract to which said officer is a part thereof. All resignations shall become effective upon the date on which the written notice of resignation is received or at any time later as may be specified within the resignation; and unless otherwise indicated within the written notice, a stated acceptance of the resignation shall not be required to make the resignation effective.

Any and all vacancies in any office because of death, resignation, disqualification, removal, or for any other cause, shall be filled in accordance to the herein prescribed Bylaws for regular appointments to such office. The compensation, if any, of the officers shall be fixed or determined by resolution of the Board of Directors.

Chair of the Board (Chief Executive Officer)

It shall be the responsibility of the Chair of the Board, when present, to preside over all meetings of the Board of Directors and Executive Committee. The Chair of the Board is authorized to execute, in the name of the Corporation/Organization, any and all contracts or other documents which may be authorized, either generally or specifically, by the Board to be executed by the Corporation/Organization, except when required by law that the President's signature must be provided.

President (Executive Director)

It shall be the responsibility of the President, in general, to supervise and conduct all activities and operations of the Corporation/Organization, subject to the control, advice and consent of the Board of Directors. The President shall keep the Board of Directors completely informed, shall freely consult with them in relation to all activities of the Corporation/Organization, and shall see that all orders and/or resolutions of the Board are carried out to the effect intended. The Board of Directors may place the President under a contract of employment where appropriate. The President shall be empowered to act, speak for, or otherwise represent the Corporation/Organization between meetings of the Board. The President shall be responsible for the hiring and firing of all personnel and shall be responsible for keeping the Board informed at all times of staff performance and for implementing any personnel policies which may be adopted and implemented by the Board. The President, at all times, is authorized to contract, receive, deposit, disburse and account for all funds of the Corporation/Organization, to execute in the name of the Corporation/Organization all contracts and other documents authorized either generally or specifically by the Board to be executed by the Corporation/Organization, and to negotiate any and all material business transactions of the Corporation/Organization.

Vice President

In the absence of the President, or in the event of his/her inability or refusal to act, it shall then be the responsibility of the Vice President to perform all the duties of the President, and in doing so shall have all authority and powers of, and shall be subject to all of the restrictions on, the President.

Secretary

The Secretary, or his/her designee, shall be the custodian of all records and documents of the Corporation/Organization, which are required to be kept at the principal office of the Corporation/Organization, and shall act as secretary at all meetings of the Board of Directors, and shall keep the minutes of all such meetings on file in hard copy or electronic format. S/he shall attend to the giving and serving of all notices of the Corporation/Organization and shall see that the seal of the Corporation/Organization, if any, is affixed to all documents, the execution of which on behalf of the Corporation/Organization under its seal is duly authorized in accordance with the provisions of these bylaws.

Treasurer (Chief Financial Officer)
It shall be the responsibility of the Treasurer to keep and maintain, or cause to be kept and maintained, adequate and accurate accounts of all the properties and business transactions of the Corporation/Organization, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital, retained earnings, and other matters customarily included in financial statements.

The Treasurer shall be responsible for ensuring the deposit of, or cause to be deposited, all money and other valuables as may be designated by the Board of Directors. Furthermore, the Treasurer shall disburse, or cause to be disbursed, the funds of the Corporation/Organization, as may be ordered by the Board of Directors, and shall render to the Chair of the Board, President, and directors, whenever they request it, an account of all the Treasurer's transactions as treasurer and of the financial condition of the Corporation/Organization.

The Treasurer shall give the Corporation/Organization a bond, if so requested and required by the Board of Directors, in the amount and with the surety or sureties specified by the Board for faithful performance of the duties of the Treasurer's office and for restoration to the Corporation/Organization of all its books, papers, vouchers, money and other property of every kind in the Treasurer's possession or under the Treasurer's control upon the Treasurer's death, resignation, retirement, or removal from office. The Corporation/Organization shall pay the cost of such a bond.

ARTICLE 7 – COMMITTEES

Committees of Directors
The Board of Directors may, from time to time, and by resolution adopted by a majority of the directors then in office provided that a quorum is present, designate one or more committees to exercise all or a portion of the authority of the Board, to the extent of the powers specifically delegated in the resolution of the Board or in these Bylaws. Each such committee shall consist of at least two (2) directors, and may also include persons who are not on the Board but whom the directors believe to be reliable and competent to serve at the specific committee. However, committees exercising any authority of the Board of Directors may not have any non-director members. The Board may designate one or more alternative members of any committee who may replace any absent member at any meeting of the committee. The appointment of members or alternate members of a committee requires the vote of a majority of the directors then in office, provided that a quorum is present. The Board of Directors may also designate one or more advisory committees that do not have the authority of the Board. However, no committee, regardless of Board resolution, may:

a) Approve of any action that, pursuant to applicable Law, would also require the affirmative vote of the members of the Board if this were a membership vote.

b) Fill vacancies on, or remove the members of, the Board of Directors or any committee that has the authority of the Board.

c) Fix compensation of the directors serving on the Board or on any committee.

d) Amend or repeal the Articles of Incorporation or bylaws or adopt new bylaws.

e) Amend or repeal any resolution of the Board of Directors that by its express terms is not so amendable or repealable.

f) Appoint any other committees of the Board of Directors or their members.

g) Approve a plan of merger, consolidation, voluntary dissolution, bankruptcy, or reorganization; or a plan for the sale, lease, or exchange of all or considerably all of the property and assets of the Corporation/Organization otherwise than in the usual and regular course of its business; or revoke any such plan.

h) Approve any self-dealing transaction, except as provided pursuant to law.

Unless otherwise authorized by the Board of Directors, no committee shall compel the Corporation/Organization in a contract or agreement or expend Corporation/Organization funds.

Meetings and Actions of Committees
Meetings and actions of all committees shall be governed by, and held and taken in accordance with, the provisions of Article 7 - Committees of these Bylaws concerning meetings and actions of the directors, with such changes in the context of those bylaws as are necessary to substitute the committee and its members for the Board of Directors and its members, except that the time for regular meetings of committees may be determined either by resolution of the Board of Directors or by resolution of the committee. Special meetings of committees may also be called by resolution of the Board of Directors. Notice of special

meetings of committees shall also be given to any and all alternate members, who shall have the right to attend all meetings of the committee. Minutes shall be kept of each meeting of any committee and shall be filed with the Corporation/Organization records. The Board of Directors may adopt rules not consistent with the provisions of these bylaws for the governance of any committee.

If a director relies on information prepared by a committee of the Board on which the director does not serve, the committee must be composed exclusively of any or any combination of (a) directors, (b) directors or employees of the Corporation/Organization whom the director believes to be reliable and competent in the matters presented, or (c) counsel, independent accountants, or other persons as to matters which the director believes to be within that person's professional or expert competence.

Executive Committee
Pursuant to Article 7 - Committees, the Board may appoint an Executive Committee composed of a minimum of two (2) directors, to serve on the Executive Committee of the Board. The Executive Committee, unless limited in a resolution of the Board, shall have and may exercise all the authority of the Board in the management of the business and affairs of the Corporation/Organization between meetings of the Board, provided, however, that the Executive Committee shall not have the authority of the Board in reference to those matters enumerated in Article 7 - Committee of Directors. The Secretary of the Corporation/Organization shall send to each director a summary report of the business conducted in any meeting of the Executive Committee.

Audit Committee
The Board, at its sole discretion, may create an Audit Committee, which may review any other committee's operations, and may be comprised of one or more persons including persons other than directors of the Corporation/Organization. The Audit Committee shall make recommendations to the Board of Directors regarding the hiring and termination of an auditor, who shall be an independent certified public accountant, and may be authorized by the Board to negotiate the auditor's salary. The Audit Committee shall consult with the auditor to assure its members that the financial affairs of the Corporation/Organization are in order, and after review shall determine whether to accept the audit. It shall also be the responsibility of the Audit Committee to ensure that the auditor's firm adheres to the standards for auditor independence, as set forth in the latest version of the Government Auditing Standards, which have been published by the Comptroller General of the United States, or any standards established and published by the Attorney General of California. The membership of the Audit Committee, if created, shall not include the following persons:

a) The Chair of the Board of the Board;
b) The Treasurer of the Corporation/Organization;
c) Any employee of the Corporation/Organization; or
d) Any person with a material financial interest in any entity doing business with the Corporation/Organization.

Finance Committee
The Finance Committee, if created, shall be responsible for making sure the Company/Organization's financial reports are accurate. It shall also oversee the budget and perform other duties like establishing reserve funds, lines of credit and investments. In the event that the Board should appoint a Finance Committee, the members of said Finance Committee must comprise less than one-half (1/2) of the membership of the Audit Committee, and the Chair of the Finance Committee shall not serve on the Audit Committee.

Internal Affairs Committee
The Board, at its sole discretion, may create an Internal Affairs Committee, which shall handle all internal and operational issues of the Corporation/Organization including but not limited to those related to finance, human resources, and facilities. This Committee may be staffed by the CFO and the Director of Human Resources, among others.

Governance Committee
The Governance Committee, if created, shall be responsible for the health and functioning of the Board. It shall be in charge of recruiting new members, conducting orientations, producing board materials, and evaluating the performance of the Board itself. The Governance Committee shall also be responsible for ensuring the effectiveness of the current Board, establishing priorities for Board composition, plan for Board director recruitment and succession, oversee Board development and take the lead in performing Board evaluations.

Communications and Public Relations Committee
If created, a Communications Committee shall handle all matters that relate to communicating with donors, stakeholders and others. This Committee shall also oversees all newsletters, official communications, social media platforms, online presence and contacts with the media.

Fundraising Committee
The Board, at its sole discretion, may also create a Fundraising Committee which shall ensure and contribute well-planned fundraising initiatives for the Company/Organization. In addition this Committee shall identify potential sources of funds, take an active role in enhancing the Board's awareness of fundraising opportunities, explore opportunities for enhanced public relations and fundraising, and provide an annual review of the performance of the Organization's fundraising plan.

ARTICLE 8 - STANDARD OF CARE

General
A director shall perform all the duties of a director, including, but not limited to, duties as a member of any committee of the Board on which the director may serve, in such a manner as the director deems to be in the best interest of the Corporation/Organization and with such care, including reasonable inquiry, as an ordinary, prudent, and reasonable person in a similar situation may exercise under similar circumstances.

In the performance of the duties of a director, a director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by:

a) One or more officers or employees of the Corporation/Organization whom the director deems to be reliable and competent in the matters presented;

b) Counsel, independent accountants, or other persons, as to the matters which the director deems to be within such person's professional or expert competence; or

c) A committee of the Board upon which the director does not serve, as to matters within its designated authority, which committee the director deems to merit confidence,

so long as in any such case the director acts in good faith, after reasonable inquiry when the need may be indicated by the circumstances, and without knowledge that would cause such reliance to be unwarranted.

Except as herein provided in Article 8 - Standard of Care, any person who performs the duties of a director in accordance with the above shall have no liability based upon any failure or alleged failure to discharge that person's obligations as a director, including, without limitation of the following, any actions or omissions which exceed or defeat a public or charitable purpose to which the Corporation/Organization, or assets held by it, are dedicated.

Loans
The Corporation/Organization shall not make any loan of money or property to, or guarantee the obligation of, any director or officer, unless approved by the California Attorney General; provided, however, that the Corporation/Organization may advance money to a director or officer of the Corporation/Organization or any subsidiary for expenses reasonably anticipated to be incurred in the performance of the duties of such officer or director so long as such individual would be entitled to be reimbursed for such expenses absent that advance.

Conflict of Interest
The purpose of the Conflict of Interest policy is to protect the Corporation/Organization's interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of one of its officers or directors, or that might otherwise result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable corporations/organizations and is not intended as an exclusive statement of responsibilities.

Restriction on Interested Directors
Not more than 100%% (percent) of the persons serving on the Board of Directors at any time may be interested persons. An interested person is (1) any person currently being compensated by the Corporation/Organization 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; and (2) any brother, sister, parent, ancestor, descendent, spouse, brother-in-law, sister-in-law, son-in-law, mother-in-law, or father-in-law of any such person. However, any violation of the provisions of this section shall not affect the validity or enforceability of any transaction entered into by the interested person.

Duty to Disclose
In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors who are considering the proposed transaction or arrangement.

Establishing a Conflict of Interest
After the disclosure of the financial interest and all material facts, and after any discussion with the interested person, the interested person shall leave the Board meeting while the potential conflict of interest is discussed and voted upon. The remaining Board members shall decide if a conflict of interest exists.

Addressing a Conflict of Interest
In the event that the Board should establish that a proposed transaction or arrangement establishes a conflict of interest, the Board shall then proceed with the following actions:

a) Any interested person may render a request or report at the Board meeting, but upon completion of said request or report the individual shall be excused while the Board discusses the information and/or material presented and then votes on the transaction or arrangement proposed involving the possible conflict of interest.

b) The Chair of the Board of the Board shall, if deemed necessary and appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c) After exercising due diligence, the Board shall determine whether the Corporation/Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Board shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the best interest of the Corporation/Organization, for its own benefit, and whether it is fair and reasonable. It shall make its decision as to whether to enter into the transaction arrangement in conformity with this determination.

Violations of Conflict of Interest Policy
Should the Board have reasonable cause to believe an interested person has failed to disclose actual or possible conflicts of interest, the Board shall then inform the interested person of the basis for such belief and afford the interested person an opportunity to explain the alleged failure to disclose.

If, after hearing the interested person's explanation, and after making further investigation as may be warranted in consideration of the circumstances, the Board determines the interested person intentionally failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Procedures and Records
All minutes of the Board Meetings, when applicable, shall contain the following information:

a) The names of all the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board's decision as to whether a conflict of interest in fact existed.

b) The names of the persons who were present for discussions and any votes relating to the transaction or arrangement, the content of the discussions, including any alternatives to the proposed transaction or arrangement, and a record of any vote taken in connection with the proceedings.

Acknowledgement of Conflict of Interest Policy
Each director, principal officer, and member of a committee with Board delegated powers shall be required to sign a statement which affirms that such person:

a) Has received a copy of the conflict of interest policy;

b) Has read and understands the policy;

c) Has agreed to comply with the policy; and

d) Understands that the Corporation/Organization is charitable, and in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Violation of Loyalty - Self-Dealing Contracts

A self-dealing contract is any contract or transaction (i) between this Corporation/Organization and one or more of its Directors, or between this Corporation/Organization and any corporation, firm, or association in which one or more of the Directors has a material financial interest ("Interested Director"), or (ii) between this Corporation/Organization and a corporation, firm, or association of which one or more of its directors are Directors of this Corporation/Organization. Said self-dealing shall not be void or voidable because such Director(s) of corporation, firm, or association are parties or because said Director(s) are present at the meeting of the Board of Directors or committee which authorizes, approves or ratifies the self-dealing contract, if:

a) All material facts are fully disclosed to or otherwise known by the members of the Board and the self-dealing contract is approved by the Interested Director in good faith (without including the vote of any membership owned by said interested Director(s));

b) All material facts are fully disclosed to or otherwise known by the Board of Directors or committee, and the Board of Directors or committee authorizes, approves, or ratifies the self-dealing contract in good faith—without counting the vote of the interest Director(s)—and the contract is just and reasonable as to the Corporation/Organization at the time it is authorized, approved, or ratified; or

c) As to contracts not approved as provided in above sections (a) and/or (b), the person asserting the validity of the self-dealing contract sustains the burden of proving that the contract was just and reasonable as to the Corporation/Organization at the time it was authorized, approved, or ratified.

Interested Director(s) may be counted in determining the presence of a quorum at a meeting of the Board of Directors or a committee thereof, which authorizes, approves, or ratifies a contract or transaction as provided for and contained in this section.

Indemnification

To the fullest extent permitted by law, the Corporation/Organization shall indemnify its "agents," as described by law, including its directors, officers, employees and volunteers, and including persons formerly occupying any such position, and their heirs, executors and administrators, against all expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred by them in connection with any "proceeding," and including any action by or in the right of the Corporation/Organization, by reason of the fact that the person is or was a person as described in the Non-Profit Corporation Act. Such right of indemnification shall not be deemed exclusive of any other right to which such persons may be entitled apart from this Article.

The Corporation/Organization shall have the power to purchase and maintain insurance on behalf of any agent of the Corporation/Organization, to the fullest extent permitted by law, against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, or to give other indemnification to the extent permitted by law.

ARTICLE 9 – EXECUTION OF CORPORATE INSTRUMENTS

Execution of Corporate Instruments

The Board of Directors may, at its discretion, determine the method and designate the signatory officer or officers, or other person or persons, to execute any corporate instrument or document, or to sign the corporate name without limitation, except when otherwise provided by law, and such execution or signature shall be binding upon the Corporation/Organization.

Unless otherwise specifically determined by the Board of Directors or otherwise required by law, formal contracts of the Corporation/Organization, promissory notes, deeds of trust, mortgages, other evidences of indebtedness of the Corporation/Organization, other corporate/organization instruments or documents, memberships in other corporations/organizations, and certificates of shares of stock owned by the Corporation/Organization shall be executed, signed, and/or endorsed by the President, Vice President, Treasurer, Secretary.

All checks and drafts drawn on banks or other depositories on funds to the credit of the Corporation/Organization, or in special accounts of the Corporation/Organization, shall be signed by such person or persons as the Board of Directors shall authorize to do so.

Loans and Contracts

No loans or advances shall be contracted on behalf of the Corporation/Organization and no note or other evidence of indebtedness shall be issued in its name unless and except as the specific transaction is authorized by the Board of Directors. Without the express and specific authorization of the Board, no officer or other agent of the Corporation/Organization may enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation/Organization.

ARTICLE 10 – RECORDS AND REPORTS

Maintenance and Inspection of Articles and Bylaws
The Corporation/Organization shall keep at its principal office the original or a copy of its Articles of Incorporation and bylaws as amended to date, which shall be open to inspection by the directors at all reasonable times during office hours.

Maintenance and Inspection of Federal Tax Exemption Application and Annual Information Returns
The Corporation/Organization shall keep at its principal office a copy of its federal tax exemption application and its annual information returns for three years from their date of filing, which shall be open to public inspection and copying to the extent required by law.

Maintenance and Inspection of Other Corporate Records
The Corporation/Organization shall keep adequate and correct books and records of accounts and written minutes of the proceedings of the Board and committees of the Board. All such records shall be kept at a place or places as designated by the Board and committees of the Board, or in the absence of such designation, at the principal office of the Corporation/Organization. The minutes shall be kept in written or typed form, and other books and records shall be kept either in written or typed form or in any form capable of being converted into written, typed, or printed form. Upon leaving office, each officer, employee, or agent of the Corporation/Organization shall turn over to his or her successor or the Chair of the Board or President, in good order, such corporate/organization monies, books, records, minutes, lists, documents, contracts or other property of the Corporation/Organization as have been in the custody of such officer, employee, or agent during his or her term of office.

Every director shall have the absolute right at any reasonable time to inspect all books, records, and documents of every kind and the physical properties of the Corporation/Organization and each of its subsidiary corporations/organizations. The inspection may be made in person or by an agent or attorney, and shall include the right to copy and make extracts of documents.

Preparation of Annual Financial Statements
The Corporation/Organization shall prepare annual financial statements using generally accepted accounting principles. Such statements shall be audited by an independent certified public accountant, in conformity with generally accepted accounting standards. The Corporation/Organization shall make these financial statements available to the California Attorney General and members of the public for inspection no later than 30 days after the close of the fiscal year to which the statements relate.

Reports
The Board shall ensure an annual report is sent to all directors within 30 days after the end of the fiscal year of the Corporation/Organization, which shall contain the following information:

a) The assets and liabilities, including trust funds, of this corporation at the end of the fiscal year.

b) The principal changes in assets and liabilities, including trust funds, during the fiscal year.

c) The expenses or disbursements of the Corporation/Organization for both general and restricted purposes during the fiscal year.

d) The information required by Non-Profit Corporation Act concerning certain self-dealing transactions involving more than $50,000 or indemnifications involving more than $10,000 which took place during the fiscal year.

The report shall be accompanied by any pertinent report from an independent accountant or, if there is no such report, the certificate of an authorized officer of the Corporation/Organization that such statements were prepared without audit from the books and records of the Corporation/Organization.

ARTICLE 11 – FISCAL YEAR

The fiscal year for this Corporation/Organization shall end on December 31.

ARTICLE 12 – AMENDMENTS AND REVISONS

These bylaws may be adopted, amended, or repealed by a simple majority of the directors then in office. Such action is authorized only at a duly called and held meeting of the Board of Directors for which written notice of such meeting, setting forth the proposed bylaw revisions with explanations therefore, is given in accordance with these bylaws. If any provision of

these bylaws requires the vote of a larger portion of the Board than is otherwise required by law, that provision may not be altered, amended or repealed by that greater vote.

ARTICLE 13 – CORPORATE/ORGANIZATION SEAL

The Board of Directors may adopt, use, and alter a corporate/organization seal. The seal shall be kept at the principal office of the Corporation/Organization. Failure to affix the seal to any corporate/organization instrument, however, shall not affect the validity of that instrument.

ARTICLE 14 – CONSTRUCTION AND DEFINITIONS

Unless the context otherwise requires, the general provisions, rules of construction, and definitions contained in the Non-Profit Corporation Act as amended from time to time shall govern the construction of these bylaws. Without limiting the generality of the foregoing, the masculine gender includes the feminine and neuter, the singular number includes the plural and the plural number includes the singular, and the term "person" includes a Corporation/Organization as well as a natural person. If any competent court of law shall deem any portion of these bylaws invalid or inoperative, then so far as is reasonable and possible (i) the remainder of these bylaws shall be considered valid and operative, and (ii) effect shall be given to the intent manifested by the portion deemed invalid or inoperative.

CERTIFICATE OF SECRETARY

I, Emma Karp, certify that I am the current elected and acting Secretary of the benefit Corporation/Organization, and the above bylaws are the bylaws of this Corporation/Organization as adopted by the Board of Directors on May 17, 2021, and that they have not been amended or modified since the above.

EXECUTED on this day of _____, in the County of San Diego in the State of California.

COPY of original 2018 Bylaws

_____
(Duly Elected Secretary)

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
ALABAMA	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, one or more vice-presidents, a secretary, a treasurer; others as deemed necessary * **Term**: default is 1 year, 3 years is maximum * **Other**: two or more offices may be held by the same person except the offices of president and secretary.	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
ALASKA	* **Number**: minimum 3 * **Qualifications**: none; no residency requirement; no membership requirement * **Quorum**: majority * **Term**: 1 year * **Committee**: minimum 2 directors on executive committee	* **Required**: A president, one or more vice-presidents, a secretary, and a treasurer; others as deemed necessary * **Other**: two or more offices may be held by the same person except the offices of president and secretary.	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
ARIZONA	* **Number**: minimum 1 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Quorum**: majority * **Term**: 1 year * **Committee**: minimum 1 director	* **Required**: As defined in articles of incorporation; at least 1 officer to prepare minutes and authenticate records * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
ARKANSAS	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 6 year maximum * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, a vice-presidents, a secretary, and a treasurer; others as appointed by the the board * **Term**: 3 year maximum * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
CALIFORNIA	* **Number**: minimum 1 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 2 directors * **Other**: No director may vote by proxy	* **Required**: A corporation shall have a chair of the board, who may be given the title chair of the board, chairperson of the board, chairman of the board, or chairwoman of the board, or a president or both, a secretary, a treasurer or a chief financial officer or both, and any other officers with any titles and duties as shall be deemed necessary * **Other**: two or more offices may be held by the same person except that the president may not also serve as secretary or treasurer; all officers are to be elected by the board	* **Members**: optional * **Regular Meeting**: required in years where directors are to be elected * **Quorum**: 1/3rd votes
COLORADO	* **Number**: minimum 1 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: A president, a secretary, a treasurer; others as deemed necessary * **Qualifications**: an individual 18 years or older * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/4th votes
CONNECTICUT	* **Number**: minimum 3 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: until the next annual meeting * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: As defined in articles of incorporation; at least 1 officer to prepare minutes and authenticate records * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required only if members are entitled to vote for directors * **Quorum**: majority of entitled votes
DISTRICT OF COLUMBIA	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 5 year maximum * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: Minimum 2 officers - one responsible for the management of corporation (e.g. "President") and another responsible for financial affairs (e.g. "Treasurer"); others as deemed necessary * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: majority of entitled votes

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
DELAWARE	* **Number**: minimum 1 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: until successor is elected and qualified * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: As defined in articles of incorporation; at least 1 officer to prepare minutes and authenticate records * **Term**: until successor is elected and qualified * **Other**: two or more offices may be held by the same person	* **Members**: required * **Annual Meeting**: required if members are entitled to vote for directors (unless elected by written consent in lieu of a meeting) * **Quorum**: 1/3rd votes
FLORIDA	* **Number**: minimum 3 * **Qualifications**: natural person;18 years or older (one director may be 15 years or older if permitted by board); no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: As defined in articles of incorporation; at least 1 officer to prepare minutes and authenticate records * **Term**: 1 year * **Other**: two or more offices may be held by the same person; officers are elected by the board	* **Members**: optional, defined in articles of incorporation * **Regular Meeting**: as defined in articles of incorporation * **Quorum**: as defined in articles of incorporation
GEORGIA	* **Number**: minimum 1 * **Qualifications**: natural person; 18 years or older; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: As defined in articles of incorporation; at least 1 officer to prepare minutes and authenticate records * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
HAWAII	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 5 year maximum * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: As defined in articles of incorporation; at least 1 officer to prepare minutes and authenticate records * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
IDAHO	* **Number**: minimum 3; minimum 1 for religious corporation * **Qualifications**: natural person; no residency requirement; must be a member if a cooperative corporation * **Term**: default is 1 year, 5 year maximum * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, a secretary, a treasurer; others as deemed necessary and appointed by the board * **Other**: two or more offices may be held by the same person except the offices of president and secretary (except in a religious corporation)	* **Members**: optional; required for a cooperative corporation * **Annual Meeting**: required * **Quorum**: 1/10th votes
ILLINOIS	* **Number**: minimum 3 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: until the next election * **Quorum**: majority * **Committee**: minimum 2 directors and directors must be the majority of membership, except for committees involved in electing directors	* **Required**: As defined in articles of incorporation; at least 1 officer to certify corporate records (e.g. "Secretary") * **Other**: two or more offices may be held by the same person if the bylaws clearly state so	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
INDIANA	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 5 year maximum * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: A president, a secretary, a treasurer; others as deemed necessary and appointed by the board * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
IOWA	* **Number**: minimum 1 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, a secretary, a treasurer; others as deemed necessary and appointed by the board * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
KANSAS	* **Number**: minimum 1 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: until successor is elected and qualified * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: As defined in articles of incorporation or by board resolution; at least 1 officer to prepare minutes and authenticate records * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required if members are entitled to vote for directors (unless elected by written consent in lieu of meeting) * **Quorum**: Except for election of the governing body, a majority of those present constitutes a quorum so long as proper notice is provided
KENTUCKY	* **Number**: minimum 3 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: 1 year, and until successor is elected and qualified * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: As defined in articles of incorporation or by board resolution; at least 1 officer to prepare minutes and authenticate records * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
LOUISIANA	* **Number**: minimum 3; if there are less than 3 members the minimum number of directors is equal to the minimum number of members * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 5 year maximum * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, a secretary, a treasurer; others as deemed necessary and appointed by the board * **Other**: two or more offices may be held by the same person but this person may only sign instruments in one capacity when signatures of two officers are required; officers needs not be directors; treasurer may be a corporation	* **Members**: nonstock nonprofit corporations are assumed to have membership; if no members other than the board then the directors are the members * **Annual Meeting**: required * **Quorum**: majority
MAINE	* **Number**: minimum 3 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 2 directors on executive committee, no minimum on other committees	* **Required**: A president, a secretary or clerk, a treasurer; others as deemed necessary * **Term**: 1 year * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
MARYLAND	* **Number**: minimum 1 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: next annual meeting until successor is elected and qualified * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: A president, a secretary, a treasurer; others as deemed necessary and appointed by the board * **Term**: 1 year and until successor is elected and qualified * **Other**: two or more offices may be held by the same person except the offices of president and vice-president; this person may sign instruments in only one capacity when the signature of two officers is required	* **Members**: if no members, then the directors are the members * **Annual Meeting**: required * **Quorum**: majority of entitled votes
MASSACHUSETTS	* **Number**: minimum 1 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 5 year maximum * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: A president, a clerk, a treasurer; others as deemed necessary and appointed by the board * **Other**: the president must be a director; the clerk must be a Massachusetts resident unless a resident agent was appointed	* **Members**: if there are no members then the directors are the members * **Quorum**: majority of entitled votes
MICHIGAN	* **Number**: minimum 3 * **Qualifications**: A corporation organized for purposes described in section 501(c)(3) of the IRS code may include 1 or more directors on its board who are 16 or 17 years of age as long as that number does not exceed 1/2 the total number of directors required for a quorum for the transaction of business. No residency requirement. No membership requirement. * **Term**: next annual meeting and until successor is elected and qualified * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: A president, a secretary, a treasurer; others as deemed necessary and appointed by the board * **Other**: two or more offices may be held by the same person; this person may sign instruments in only one capacity when the signature of two officers is required	* **Members**: optional; a corporation organized upon a nonstock basis shall be organized upon either a membership basis (has members) or a directorship basis (may or may not have members). * **Annual Meeting**: required with the exception of written consent * **Quorum**: majority of entitled votes

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
MINNESOTA	* **Number**: minimum 3 * **Qualifications**: natural person; majority must be adults; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: one or more natural persons, need not be directors	* **Required**: one or more natural persons exercising the offices of president and treasurer, however designated * **Other**: two or more offices may be held by the same person; this person may sign instruments in only one capacity when the signatures of two officers are required	* **Members**: optional; default is no members * **Annual Meeting**: required * **Quorum**: 1/10th votes
MISSISSIPPI	* **Number**: no minimum; set by articles of incorporation or bylaws * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 5 year maximum * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: As defined in articles of incorporation or by board resolution; at least 1 officer to prepare minutes and authenticate records * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
MISSOURI	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 6 year maximum * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A chairman or president or both, a secretary, a treasurer; others as deemed necessary and appointed by the board * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
MONTANA	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, a secretary, a treasurer; others as deemed necessary and appointed by the board * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
NEBRASKA	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, a secretary, a treasurer; others as deemed necessary and appointed by the board * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
NEVADA	* **Number**: minimum 1 * **Qualifications**: individuals 18 years or older; no residency requirement; no membership requirement * **Term**: default is 1 year, 5 year maximum * **Quorum**: majority * **Committee**: minimum 1 director; non-director members are allowed	* **Required**: A president or chair of the board, a secretary, a treasurer; others as deemed necessary * **Qualifications**: natural person * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required unless election of directors is specified otherwise in bylaws * **Quorum**: 1/10th votes
NEW HAMPSHIRE	* **Number**: minimum 5 voting members * **Qualifications**: at least 5 voting members who are not of the same immediate family or related by blood or marriage (some exceptions apply); no residency requirement; no membership requirement * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: As defined in articles of incorporation or by board resolution; at least 1 officer to prepare minutes and authenticate records * **Other**: two or more offices may be held by the same person	* **Members**: optional; default is no members * **Annual Meeting**: required * **Quorum**: majority of entitled votes; no voting rights except as stated in articles of incorporation or bylaws
NEW JERSEY	* **Number**: minimum 3 * **Qualifications**: 18 years or older; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 1 member	* **Required**: A president, a secretary, a treasurer; others as deemed necessary * **Other**: two or more offices may be held by the same person; this person may sign instruments in only one capacity when the signatures of two officers are required	* **Members**: optional * **Regular Meeting**: required annually or biennially * **Quorum**: majority of entitled votes
NEW MEXICO	* **Number**: minimum 3 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: until successor is elected and qualified * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: As defined in articles of incorporation or by board resolution; at least 1 officer to prepare minutes and authenticate records * **Other**: two or more offices may be held by the same person if the bylaws specifically allow it	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
NEW YORK	* **Number**: minimum 3 * **Qualifications**: 18 years of age (some exceptions apply); no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 3 directors	* **Required**: A president, one or more vice-presidents, a secretary, a treasurer; others as deemed necessary and appointed by the board * **Term**: 1 year * **Other**: two or more offices may be held by the same person except for president and secretary	* **Members**: optional * **Annual Meeting**: required * **Quorum**: majority of entitled votes
NORTH CAROLINA	* **Number**: minimum 1 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 2 members	* **Required**: As defined in bylaws or by board resolution * **Other**: two or more offices may be held by the same person; this person may sign in only one capacity when the signatures of two officers are required	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
NORTH DAKOTA	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 10 year maximum for fixed members * **Quorum**: majority * **Committee**: minimum 1 person need not be a member or director; except litigation committee which must contain at least 1 independent director or other independent person	* **Required**: A president, and a secretary; others as deemed necessary and appointed by the board * **Qualifications**: 18 years of age or older	* **Members**: optional; default is no members * **Annual Meeting**: required * **Quorum**: 1/10th votes
OHIO	* **Number**: minimum 3 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: until successor is elected * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: A president, a secretary, a treasurer; others as deemed necessary and appointed by the board (need not be a director) * **Other**: two or more offices may be held by the same person	* **Members**: if no members then the directors are members * **Annual Meeting**: required; default date is first Monday four months after the close of fiscal year * **Quorum**: presence of voting members

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
OKLAHOMA	* **Number**: minimum 1 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: until successor is elected and qualified * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: As defined in articles of incorporation or by board resolution; at least 1 officer to prepare minutes and authenticate records * **Other**: two or more offices may be held by the same person	* **Members**: if no members then directors are members * **Annual Meeting**: required * **Quorum**: 1/3rd members
OREGON	* **Number**: minimum 1 individual for mutual benefit or religious corporation; minimum 3 individuals for public benefit corporation * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 5 year maximum * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, and a secretary; others as deemed necessary * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: presence of votes
PENNSYLVANIA	* **Number**: minimum 1; default 3 * **Qualifications**: natural person 18 years or older (some exceptions); no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 1 director	* **Required**: A president, a secretary, a treasurer; others as deemed necessary * **Qualifications**: president and secretary must be 18 years or older; treasurer may be a corporation or a natural person * **Other**: two or more offices may be held by the same person	* **Members**: if no members then directors are members * **Annual Meeting**: required * **Quorum**: majority of entitled votes
RHODE ISLAND	* **Number**: minimum 3 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: default is 1 year, 3 year maximum * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, a secretary, a treasurer; others as deemed necessary * **Term**: 1 year * **Other**: two or more offices may be held by the same person except the offices of president and secretary	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
SOUTH CAROLINA	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 5 year maximum * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, a secretary, a treasurer; others as deemed necessary * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
SOUTH DAKOTA	* **Number**: minimum 3 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, one or more vice-presidents, a secretary, a treasurer; others as deemed necessary * **Other**: two or more offices may be held by the same person if allowed in the bylaws, except for president and secretary	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
TENNESSEE	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 5 year maximum * **Quorum**: majority * **Committee**: minimum 1 natural person who need not be a director	* **Required**: A president, and a secretary; others as deemed necessary * **Other**: two or more offices may be held by the same person except for president and secretary	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
TEXAS	* **Number**: minimum 3 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: until successor is elected, appointed or designated and qualified * **Quorum**: majority * **Committee**: management committee must have 2 persons and the majority must be directors (some exceptions apply)	* **Required**: A president, and a secretary; others as deemed necessary * **Other**: two or more offices may be held by the same person except for president and secretary	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
UTHA	* **Number**: minimum 3 * **Qualifications**: natural person 18 years or older; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: As defined in articles of incorporation or by board resolution; at least 1 officer to prepare minutes and authenticate records * **Qualifications**: natural person 18 years or older; need not be a director * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: presence of voting members
VERMONT	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 6 year maximum * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, a secretary, a treasurer; others as deemed necessary * **Other**: two or more offices may be held by the same person except president and secretary	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
VIRGINIA	* **Number**: minimum 1 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: As defined in articles of incorporation or by board resolution; at least 1 officer to prepare minutes and authenticate records * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
WASHINGTON	* **Number**: minimum 1 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: until successor selected and qualified * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, one or more vice-presidents, a secretary, a treasurer; others as deemed necessary * **Other**: two or more offices may be held by the same person except for president and secretary	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
WEST VIRGINIA	* **Number**: minimum 3 * **Qualifications**: none; no residency requirement; no membership requirement * **Term**: until successor selected and qualified * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: As defined in articles of incorporation or by board resolution; at least 1 officer to prepare minutes and authenticate records * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: presence of voting members

NONPROFIT GOVERNANCE BY STATE

STATE	*DIRECTORS*	*OFFICERS*	*MEMBERS*
WISCONSIN	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: 1 year * **Quorum**: majority * **Committee**: minimum 3 directors	* **Required**: A president, a secretary, a treasurer unless otherwise defined in articles of incorporation or bylaws * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes
WYOMING	* **Number**: minimum 3 * **Qualifications**: natural person; no residency requirement; no membership requirement * **Term**: default is 1 year, 5 year maximum * **Quorum**: majority * **Committee**: minimum 2 directors	* **Required**: A president, a secretary, a treasurer unless specified otherwise in the articles of incorporation or bylaws * **Other**: two or more offices may be held by the same person	* **Members**: optional * **Annual Meeting**: required * **Quorum**: 1/10th votes

H.O.M.E
Homeless Outreach & Mitigation Effort

May 7, 2025

San Marcos Community Foundation

It is with great pleasure and honor that I support the submission of the grant request to the San Marcos Community Foundation by H.O.M.E., a newly formed nonprofit organization based in San Marcos, Ca. We strive to support the needs of San Marcos and see this grant request as an opportunity to advance our ability to support the community.

I hope you will consider our request as a meaningful investment in the great community of San Marcos, Ca

Sincerely,

David Nuttall
HOME-CEO
760.447.2026
Dnuttall.home@gmail.com

Scanned with CamScanner

Title

H.O.M.E. - Operation Reintegrate

05/07/2025

by **Dave Nuttall** in **San Marcos Community Foundation**
on behalf of **Homeless Outreach and Mitigation Effort**

2160 Silverado St
San Marcos, California
92078
United States
7604472026
dnuttall.home@gmail.com

id. 50480762

Original Submission

05/07/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	H.O.M.E. - Operation Reintegrate
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Jump Start Recovery
Project Start Date	6/1/2025
Project End Date	12/31/2025
Date by Which Funds Will Be Expended:	6/1/2025
Total Number of People Served by this Project	100
Total Number of People Served by this Project in San Marcos Only	50
Grant Amount Requested	9696
	Organization Details
Organization Name	Homeless Outreach Mitigation Effort ("HOME")
Organization Street Address	2160 Silverado St
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92078-2137
Organization Website	N/A

Organization's EIN	33-1604296 200 Homeless Outreach and Mitigation Effort 8d17a27e-6c46-4796-be2a-8b1c9ac7b098 2160 Silverado St San Marcos CA 92078 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-04-15T00:00:00 2025-05-05T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2025-04-14T00:00:00 2024 11
	Contact Information
Contact First Name	Dave
Contact Last Name	Nuttall
Contact Title	CEO
Contact Phone	+17604472026
Contact Email	dave.nuttall.home@gmail.com
	Project Details
Briefly describe your request for funds.	HOME supports individuals who are committed to securing stable housing and becoming self-sufficient members of the community. HOME will sponsor an individual to stay in transitional housing for 2 months, during which time they can access support in securing long-term housing, employment, and education. The housing facility must have clear guidelines and align with the values of HOME. The sponsorship will cover 2 months of housing costs, clothing, hygiene products, and basic life skills training to help prepare for independent living and employment.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The significance of this request lies in its direct contribution to reducing housing insecurity and promoting self-sufficiency among vulnerable individuals in the San Marcos community. By providing short-term sponsorships for transitional housing, HOME helps individuals stabilize their lives and transition toward permanent housing and employment. This not only improves individual outcomes but also strengthens the community by reducing homelessness, increasing workforce participation, and promoting dignity and independence. We anticipate serving approximately 12–15 individuals annually through this program, each of whom will receive housing support, essential supplies, and life skills training tailored to their path toward stability. Specifically with this grant, we intend to house 3 individuals, for 2 months each.
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 Family Health Center, the Recovery Residence Association, and CHIP to connect San Marcos residents with housing, health services, and support for long-term stability.

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.	HOME (Homeless Outreach and Mitigation Effort) is dedicated to supporting individuals experiencing homelessness by promoting housing stability, self-sufficiency, and community reintegration. Our mission is to connect vulnerable populations with essential services, transitional housing, and pathways to independence through direct outreach and collaborative support. Strategically, our organization focuses on three key objectives: 1. **Conducting consistent outreach** to identify and engage unsheltered individuals in San Marcos and surrounding areas. 2. **Providing direct housing support and resource navigation** to those ready to pursue stable living environments. 3. **Strengthening community partnerships and resource access** through innovative tools and coordinated efforts. One of our most impactful tools is the **North County Resource Guide**, which HOME developed and distributed to help individuals and service providers easily navigate available housing, healthcare, food, and employment resources. This guide has become a valuable asset across North County and has significantly improved connection rates to local services. In addition, a major milestone was our **successful canned food drive last year**, which provided hundreds of meals to individuals and families in need. This community-led initiative not only addressed immediate food insecurity but also deepened public engagement in our mission. Our impact is reflected in the lives we touch—one resident shared, *"Without HOME's guidance and support, I wouldn't have found the housing and stability I have today."* Through every effort, we remain committed to building a stronger, more compassionate community where everyone has the opportunity to thrive.
Please upload any community letters or media in support of this project.	**County_LoS_for_Homeless_Outreach_and_Mitigation_Effort_HOME_PATH_CITED_Transitional_Rent_draft_5.2.25.pdf**
Please upload the annual operating budget for your organization.	**2025_Budget.pdf**
Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.	**We_have_not_had_a_full_year_yet.docx**
Please attach the first two pages of your Federal 990.	**We_have_not_had_a_full_year_yet.docx**
Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.	**SMGF_Letter_may_2025.pdf**
	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	9696

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?	If we do not receive the full amount requested, we will still move forward with the project; however, the **number of individuals directly assisted through this grant will be reduced accordingly**.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Transitional Rent Support ($1,000/month for 4 Individuals; 2 Months)	$ 8,000.00	
Outreach Cost for Volunteer (including follow-up visits)	$ 620.00	Gas/Mileage Reimbursement
Hygiene Kits (NOT covered by EBT)	$ 100.00	Shampoo, Tooth Brush, Deodorant, Razors etc.
Regional Bus Passes (4 Passes at $72.00/month)	$ 576.00	2 Month Pass
Interview/Work Clothes	$ 400.00	Clothes/Shoes essential for employment
Total budget for this PROJECT:	$ 9,696.00	$ 9,696.00

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Walk for the Homeless	N/A	Pending
Additional Funding Source 2	Individual Donors	$ 1,000.00	Pending
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			

Year 1 Operating Cost Breakdown

	People	Cost, ea	Qty	Extended
Operating Costs:				
Transitional Rent Support	10	1,000	2	20,000
Hygiene Kits	500	10	1	5,000
Transportation	25	72	3	5,400
Clothing	50	100	1	5,000
Travel for Support staff				2,000
Total				37,400

We have not had a full year yet. We were created in November 2024

We have not had a full year yet. We were created in November 2024

INTERFAITH
SHELTER
NETWORK

June 27, 2025

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

To Whom It May Concern at the San Marcos Community Foundation,

As the Chair of the Board of the Interfaith Shelter Network of San Diego (ISN), I authorize and support the ISN staff to seek appropriate funding, consistent with the organization's mission, that will be used to support the Rotational Shelter Program.

The Rotational Shelter Program has served the North County for decades and has partnered with congregations throughout San Diego County to provide shelter and resources for thousands experiencing situational homelessness.

ISN has previously received foundation grants and Emergency Services Grants to operate the Rotational Shelter and the services provided therein in the North County.

The ISN Executive Director, Brandon Duran and the ISN Development Director, James Skeet, are authorized to submit a formal application for funds from the San Marcos Community Foundation in 2025.

Funds awarded will be combined with other funding, including, but not limited to, private foundations and individual donors in order to further ISN's ability to provide shelter and services through the Rotational Shelter Program to unhoused persons within the City of San Marcos and the neighboring North County communities in accordance with the mission of the organization.

Barbara Stewart
Board Chair, Interfaith Shelter Network of San Diego

3530 Camino del Rio North Suite 301, San Diego, CA 92108
(619) 702-5399 • Fax (619) 238-1526
www.interfaithshelter.org Tax ID #95-2630300
Funded in part by the County of San Diego Health and Human Services Agency, with Emergency Solutions Grant (ESG) and Community Development Block Grant (CDBG) Program funds provided by the U.S. Department of Housing and Urban Development (HUD) through the Cities of Chula Vista, El Cajon, and San Diego, and by private contributions.

Title

Interfaith Shelter Network - Rotational Shelter Program

06/27/2025

id. 50926565

by **James Skeet** in **San Marcos Community Foundation**
on behalf of **Interfaith Shelter Network of San Diego**
james@interfaithshelter.org

Original Submission

06/27/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Interfaith Shelter Network - Rotational Shelter Program
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Rotational Shelter Program
Project Start Date	12/1/2025
Project End Date	5/1/2026
Date by Which Funds Will Be Expended:	5/1/2026
Total Number of People Served by this Project	120
Total Number of People Served by this Project in San Marcos Only	5
Grant Amount Requested	5000
	Organization Details
Organization Name	Interfaith Shelter Network of San Diego

Organization Street Address	3530 Camino del Rio N #301
Organization City	San Diego
Organization State	CA
Organization Zip Code	92018
Organization Website	https://www.interfaithshelter.org/
Organization's EIN	95-2630300 200 Interfaith Shelter Network of San Diego b4da29c9-1e70-4382-a3fa-2ce66e595191 3530 Camino Del Rio N Ste 301 San Diego CA 92108-1746 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-06-10T00:00:00 2025-06-23T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(i) 2025-06-10T00:00:00 1981 12
	Contact Information
Contact First Name	James
Contact Last Name	Skeet
Contact Title	Development Director
Contact Phone	+16197025399
Contact Email	james@interfaithshelter.org
	Project Details

Briefly describe your request for funds.	The Rotational Shelter Program provides emergency winter shelter, empowering situationally homeless individuals to obtain stable housing and employment. By collaborating with congregations of all faith traditions, social service agencies, and governmental programs, the Rotational Shelter Program can provide one of the lowest costs per bed night in the county. While staying at the shelter, homeless individuals and families receive meals, hygiene assistance, transportation assistance, budget and life skills workshops, and case management. It is through our partnerships with approximately 100 congregations (of all faiths and denominations) across San Diego County that the Rotational Shelter can provide regionally specific services across the county. The shelters enable families to remain together and within the chosen region, maintaining continuity with schools and support systems. Over the 39 years this program has served the county, close to 60% of guests entering the shelter exit to more stable housing, and a high percentage can obtain or maintain employment. The Interfaith Shelter Network (ISN) is requesting $5,000 to help cover the cost of case management and transportation assistance for the Rotational Shelter located in North County.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	The 2025 Point-in-Time-Count registered 30 unsheltered persons in San Marcos. The North County Rotation of the Rotational Shelter Program serves the situationally homeless in San Marcos. These low-income households are often employed and/or in school but have been hit by a life-altering event that has destabilized their housing. A death in the family, a medical emergency, or a significant rent increase are all precipitating factors that drive families to live in their car or other unsafe shelter. These individuals need a bridge to prevent falling into chronic homelessness, and it will help them reach stable housing. In the Rotational Shelter, local congregations provide rooms, meals, and more within a compassionate, safe, and inclusive space. Shelter guests come to the program via a case manager who conducts a screening, creates a case plan, and regularly connects with guests onsite throughout their journey in the program. Each congregation in a region hosts the shelter for 2-4 weeks. Afterwards, guests rotate to the next nearby congregation, which hosts for another 2-4 weeks. The total rotation can last 8-12 weeks, depending on the number of participating congregations. Each regional rotation can host up to 12 individuals at a time.
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.	ISN contracts with Lifeline Community Services. Host or support congregations: SM United Methodist, St. Mark’s Roman Catholic Church, Grace Episcopal, and many others in SM neighboring communities.

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.	ISN was founded with a mission to enable those we serve to move toward self-sufficiency by coordinating the efforts of congregations, social service agencies, and governmental programs to provide shelter and resources to people experiencing homelessness. Over the last 39 years, ISN has consistently engaged the community in a successful collaboration that has met the needs of over 10,900 people experiencing situational homelessness. *"We were living in an apartment, but my landlord raised the rent considerably, so I could no longer afford to pay my rent and bills with my disability check. I ran out of money paying for food and motels, and slept in my car with my daughter. That's when I heard about Interfaith, and my life changed. This was so special for me and my daughter, to be treated so kind by caring people who understood that being poor and homeless isn't a crime"* – Rachel In addition to shelter, the program provides workshops on budgeting and job-seeking skills. "*Thank you for everything in this workshop, it helped me for a future interview and also made me realize that there is more I want in life*" – Susan ISN empowers those actively seeking a new, fresh start.
Please upload any community letters or media in support of this project.	

Please upload the annual operating budget for your organization.

Interfaith_Shelter_Network_-_Agency_Budget.pdf

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

Interfaith_Shelter_Network-_Audited_Financials.pdf

Please attach the first two pages of your Federal 990.

Interfaith_Shelter_Network_-_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.

Interfaith_Shelter_Network_-_Support_Letter_2025.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	372714
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 RS budget is majority of income from donations/grants; fundraising/events we exceeded projection. Expenses are the same. If we don't receive full amount, we will still be able to run the project.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Salaries, Taxes, Health, Worker's Comp, 401(k) Contributions	$	256,400.00	
Bookkeeping, Payroll, Audit, Bank/401(k) fees	$	15,600.00	
Memberships, Office Equipment, Computer Services, Licenses & Fees	$	6,750.00	
D&O Insurance & Liability Insurance	$	11,600.00	
Awards, Supplies, Postage, Printing, Rent, Training, Meeting Expenses	$	39,624.00	
Telephone, Internet, Travel	$	8,240.00	
Case Management & Client Transportation	$	17,500.00	
RS Meeting Expenses, Shelter Equipment & Hotel Expenses	$	4,500.00	
Fundraising & Special Events	$	12,000.00	
HMIS	$	500.00	
Total budget for this PROJECT:	$	372,714.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	County of SD (ESG)	$ 136,250.00	C
Additional Funding Source 2	Chula Vista CDBG	$ 16,000.00	C
Additional Funding Source 3	Domanica Foundation	$ 12,000.00	C
Additional Funding Source 4	El Cajon CDBG	$ 10,983.00	C
Additional Funding Source 5	Hervey Family Foundation	$ 15,000.00	C
Additional Funding Source 6	Misson Federfal CC	$ 20,000.00	P
Additional Funding Source 7	Ameriprise Financial	$ 10,000.00	P
Additional Funding Source 8	Fredericks Family Fdn	$ 25,000.00	P
Additional Funding Source 9	Truman C. Kuehn Charities	$ 7,500.00	P
Additional Funding Source 10	Dreyfus Foundation	$ 10,000.00	P

Interfaith Shelter Network
Proposed Agency Budget

	2025
REVENUE	
Government grants (CDBG, ESG, ARS)	$165,000
Fundraisers and events	$47,500
Foundations & Private Grants	$245,000
Congregational Contributions	$10,000
Individual Contributions	$189,429
Board Contributions	$10,000
Program income (Rent, Laundry)	$51,800
TOTALS	$718,729
EXPENSES	
Salaries	$402,940
Benefits	$90,000
Rent	$48,374
Utilities	$27,000
Travel and meetings	$6,750
Consultants (Bkpng, Audit, ADP, Case Mngmt)	$40,550
Fundraising & Special Events	$12,000
Maintenance & Repairs	$19,150
Printing	$1,300
Insurance	$23,700
Telephone & Internet	$10,740
Client services (transp, child care, etc.)	$21,725
Shelter Hotel Vouchers	$1,500
Equipment	$4,600
Supplies	$1,500
Postage	$750
Miscellaneous	$6,150
TOTALS	$718,729
Other Income	
In-Kind	$35,000
Volunteer Hours	$25,000
Total Other Income	$60,000

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

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

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

C
INTERFAITH SHELTER NETWORK OF SAN DIEGO
3530 CAMINO DEL RIO NORTH, STE 301
SAN DIEGO, CA 92108

D Employer identification number: 95-2630300

E Telephone number: (619) 702-5399

G Gross receipts $ 617,689.

F Name and address of principal officer: BARBARA STEWART
SAME AS C ABOVE

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

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

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

J Website: WWW.INTERFAITHSHELTER.ORG

H(c) Group exemption number

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

L Year of formation: 1970

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: THE INTERFAITH SHELTER NETWORK OF SAN DIEGO IS A COLLABORATION OF RELIGIOUS, SOCIAL SERVICES, AND GOVERNMENT ENTITIES ARRAYED TO HELP HOMELESS MEMBERS OF THE SAN DIEGO COUNTY 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	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	8
6	Total number of volunteers (estimate if necessary)	6	4
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,150,744.	582,104.
9	Program service revenue (Part VIII, line 2g)	52,849.	31,819.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,104.	3,766.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	13,621.	-1,000.
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,220,318.	616,689.
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)	485,025.	399,143.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) 4,941.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	611,402.	314,866.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,096,427.	714,009.
19	Revenue less expenses. Subtract line 18 from line 12	123,891.	-97,320.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,035,268.	2,005,921.
21	Total liabilities (Part X, line 26)	223,648.	290,755.
22	Net assets or fund balances. Subtract line 21 from line 20	1,811,620.	1,715,166.

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: 8/22/2024

BARBARA STEWART — CHAIR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
LATONYA M. KNOX	LATONYA M. KNOX	8/19/24		P00513874

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

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

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2023

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- ☐ Name change
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- ☐ Amended return
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3530 CAMINO DEL RIO NORTH, STE 301
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D Employer identification number
95-2630300

E Telephone number
(619) 702-5399

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F Name and address of principal officer: BARBARA STEWART
SAME AS C ABOVE

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

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

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

J Website: WWW.INTERFAITHSHELTER.ORG

H(c) Group exemption number

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

L Year of formation: 1970

M State of legal domicile: CA

Part I Summary

Activities & Governance

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Revenue

		Prior Year	Current Year
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12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,220,318.	616,689.

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)	485,025.	399,143.
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19	Revenue less expenses. Subtract line 18 from line 12	123,891.	-97,320.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
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21	Total liabilities (Part X, line 26)	223,648.	290,755.
22	Net assets or fund balances. Subtract line 21 from line 20	1,811,620.	1,715,166.

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

BARBARA STEWART — CHAIR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
LATONYA M. KNOX	LATONYA M. KNOX	8/19/24		P00513874

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

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

COPY

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code:) (Expenses $ 332,703. including grants of $) (Revenue $ 31,819.)

EL NIDO ("THE NEST") IS A TRANSITIONAL LIVING PROGRAM FOR HOMELESS VICTIMS OF DOMESTIC VIOLENCE AND THEIR CHILDREN. LOCATED IN CENTRAL SAN DIEGO, IN A CONFIDENTIAL SITE FOR SAFETY REASONS, THE PROGRAM OFFERS STABILITY IN HOUSING WHILE ALLOWING THE RESIDENTS TO OFFER EMOTIONAL SUPPORT TO EACH OTHER AND LESS ISOLATION DURING THIS STRESSFUL TIME IN THEIR LIVES. IT ALSO IS RESPECTFUL OF RESIDENTS' AUTONOMY AND PROVIDES AS CLOSE TO A REAL-LIFE SCENARIO AS POSSIBLE. RESIDENTS LIVE IN AN 11-UNIT APARTMENT COMPLEX FOR UP TO A YEAR OR MORE AND, WITH THE ASSISTANCE OF SOCIAL WORKERS, OBTAIN THE COUNSELING, CHILD CARE, EMPLOYMENT, EDUCATIONAL, AND TRANSPORTATION SERVICES THEY NEED TO BECOME SELF-SUFFICIENT. EACH OF THE UNITS WAS FULLY FURNISHED BY A LOCAL CONGREGATION.

4b (Code:) (Expenses $ 324,081. including grants of $) (Revenue $)

THE ROTATIONAL SHELTER PROGRAM PROVIDES EMERGENCY SHELTER TO SINGLES, COUPLES, AND FAMILIES COUNTYWIDE. THE SAFE AND NURTURING COMMUNITY ENVIRONMENT FOSTERS SELF-SUFFICIENCY AND IMPROVES SELF-ESTEEM THROUGH THE EFFORTS OF PAID STAFF, SUB-CONTRACTORS AND VOLUNTEERS. SAN DIEGO COUNTY CONGREGATIONS AND VOLUNTEERS HAVE COLLECTIVELY SHELTERED MORE THAN 11,000 PEOPLE FOR 310,000 NIGHTS OVER THE PAST 38 YEARS.

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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 656,784.

Part IV Checklist of Required Schedules

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

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Part IV Checklist of Required Schedules *(continued)*

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

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Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

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

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

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

Section A. Governing Body and Management

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

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

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

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Section C. Disclosure

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

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

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

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

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

JOE ZILVINKSKIS 3530 CAMINO DEL RIO NORTH, STE 301 SAN DIEGO CA 92108 (619) 702-5399

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) JOE ZILVINKSKIS	40									
DIR OF OPS	0			X				73,715.	0.	0.
(2) JUDY MANTLE	40									
EXECUTIVE DIR.	0			X				67,963.	0.	0.
(3) PHIL ANGELOTTI	2									
DIRECTOR	0	X						0.	0.	0.
(4) SAM LEWIS	2									
VICE CHAIR	0	X		X				0.	0.	0.
(5) CHRIS RADER	5									
TREASURER	0	X		X				0.	0.	0.
(6) LAUREL HYDE	2									
DIRECTOR	0	X						0.	0.	0.
(7) IMAM TAHA HASSANE	2									
DIRECTOR	0	X						0.	0.	0.
(8) STACEY LOMEDICO	2									
SECRETARY	0	X		X				0.	0.	0.
(9) NEIL MARMOR	2									
DIRECTOR	0	X						0.	0.	0.
(10) BARBARA STEWART	2									
CHAIR	0	X		X				0.	0.	0.
(11)										
(12)										
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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								141,678.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								141,678.	0.	0.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
FINISH 5 REMODELING 1201 AVOCADO AVE, STE 301 EL CAJON, CA 92020	RENOVATION	192,723.

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

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	5,050.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	250,597.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	326,457.				
	g Noncash contributions included in lines 1a-1f	1g	33,546.				
	h **Total.** Add lines 1a-1f			582,104.			
Program Service Revenue			**Business Code**				
	2a RENTS & LAUNDRY		531390	31,819.	31,819.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			31,819.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			3,766.			3,766.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ 5,050. of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b	1,000.				
	c Net income or (loss) from fundraising events			-1,000.			-1,000.
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			**Business Code**				
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			616,689.	31,819.	0.	2,766.

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
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	141,678.	141,678.	0.	0.
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	166,100.	156,390.	9,710.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	63,683.	49,651.	14,032.	
10 Payroll taxes	27,682.	24,825.	2,857.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
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.)	29,387.	19,657.	9,730.	
12 Advertising and promotion				
13 Office expenses	6,362.	3,034.	3,328.	
14 Information technology				
15 Royalties				
16 Occupancy	47,098.	43,375.	3,723.	
17 Travel	3,520.	3,380.	140.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	3,042.	3,042.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	37,738.	37,738.		
23 Insurance	19,827.	16,686.	3,141.	
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 PROGRAM EXPENSES	99,035.	99,035.		
b INKIND SUPPLIES AND FOOD	33,546.	33,546.		
c EQUIPMENT RENTAL	12,639.	11,885.	754.	
d OTHER EXPENSES	12,448.	4,456.	3,051.	4,941.
e All other expenses	10,224.	8,406.	1,818.	
25 **Total functional expenses.** Add lines 1 through 24e	714,009.	656,784.	52,284.	4,941.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing		611,138.	1	305,948.
	2	Savings and temporary cash investments			2	110,100.
	3	Pledges and grants receivable, net		76,684.	3	60,336.
	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 2,256,765.			
	b	Less: accumulated depreciation	10b 812,811.	1,283,997.	10c	1,443,954.
	11	Investments — publicly traded securities			11	
	12	Investments — other securities. See Part IV, line 11		63,449.	12	
	13	Investments — program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	85,583.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		2,035,268.	16	2,005,921.
Liabilities	17	Accounts payable and accrued expenses		39,066.	17	15,708.
	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		100,013.	23	100,013.
	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		84,569.	25	175,034.
	26	**Total liabilities.** Add lines 17 through 25		223,648.	26	290,755.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.** X				
	27	Net assets without donor restrictions		1,790,508.	27	1,701,711.
	28	Net assets with donor restrictions		21,112.	28	13,455.
		Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. ☐				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		1,811,620.	32	1,715,166.
	33	Total liabilities and net assets/fund balances		2,035,268.	33	2,005,921.

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	616,689.
2	Total expenses (must equal Part IX, column (A), line 25)	2	714,009.
3	Revenue less expenses. Subtract line 2 from line 1	3	-97,320.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,811,620.
5	Net unrealized gains (losses) on investments	5	866.
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	1,715,166.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O. SEE SCHEDULE O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
INTERFAITH SHELTER NETWORK OF SAN DIEGO	95-2630300

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 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.")	722,861.	1,443,287.	2,813,592.	1,150,744.	582,104.	6,712,588.
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	722,861.	1,443,287.	2,813,592.	1,150,744.	582,104.	6,712,588.
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)						0.
6 **Public support.** Subtract line 5 from line 4						6,712,588.

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	722,861.	1,443,287.	2,813,592.	1,150,744.	582,104.	6,712,588.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,677.	2,130.	3,335.	3,104.	3,766.	15,012.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 **Total support.** Add lines 7 through 10						6,727,600.

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12 Gross receipts from related activities, etc. (see instructions) **12** 170,617.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) **14** 99.78 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 **15** 96.48 %

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

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

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

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

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

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

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

Section A. Public Support

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

Section B. Total Support

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

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

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Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

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Section E. Type III Functionally Integrated Supporting Organizations

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

- **a** ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

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

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

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

Section A – Adjusted Net Income

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

Section B – Minimum Asset Amount

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

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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			

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

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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	**Employer identification number**
INTERFAITH SHELTER NETWORK OF SAN DIEGO	95-2630300

Organization type (check one):

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

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

General Rule

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

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Special Rules

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

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

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

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

Name of organization: INTERFAITH SHELTER NETWORK OF SAN DIEGO

Employer identification number: 95-2630300

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	WALTER J. & BETTIE C. ZABLE FDN 3530 CAMINO DEL RIO NORTH 301 SAN DIEGO, CA 92108	$ 91,385.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	DOMANICA FOUNDATION 3530 CAMINO DEL RIO NORTH 301 SAN DIEGO, CA 92108	$ 12,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	SAN DIEGO WOMEN'S CLUB 3530 CAMINO DEL RIO NORTH 301 SAN DIEGO, CA 92108	$ 18,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	ALLISON AND ROBERT PRICE 3530 CAMINO DEL RIO NORTH 301 SAN DIEGO, CA 92108	$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	CITY OF SAN DIEGO 3530 CAMINO DEL RIO NORTH 301 SAN DIEGO, CA 92108	$ 102,601.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	COUNTY OF SAN DIEGO 3530 CAMINO DEL RIO NORTH 301 SAN DIEGO, CA 92108	$ 51,674.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization: INTERFAITH SHELTER NETWORK OF SAN DIEGO

Employer identification number: 95-2630300

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

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

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

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

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

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

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

Name of organization: INTERFAITH SHELTER NETWORK OF SAN DIEGO

Employer identification number: 95-2630300

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

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

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

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

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

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

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(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

INTERFAITH SHELTER NETWORK OF SAN DIEGO

Employer identification number

95-2630300

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

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

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

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

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

Part II Conservation Easements

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

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

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

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

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included on line 2a	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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

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

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

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

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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		382,857.		382,857.
b Buildings		581,570.	569,541.	12,029.
c Leasehold improvements		456,226.	243,270.	212,956.
d Equipment				
e Other		836,112.		836,112.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				1,443,954.

Part VII Investments — Other Securities

N/A

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

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

Part VIII Investments — Program Related

N/A

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, line 13, column (B))*		

Part IX Other Assets

N/A

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

COPY

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, line 15, column (B))*	

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED INTEREST	84,561.
(3) OPERATING LEASE LIABILITY	86,323.
(4) TENANT DEPOSITS	4,150.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, line 25, column (B))*	175,034.

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 . . . . . SEE PART XIII [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	617,555.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	866.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	866.
3	Subtract line **2e** from line **1**			3	616,689.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	616,689.

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	714,009.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	714,009.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	714,009.

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.

COPY

PART X - FASB ASC 740 FOOTNOTE

THE ORGANIZATION 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, EXCEPT ON NET INCOME DERIVED FROM UNRELATED BUSINESS ACTIVITIES. THE ORGANIZATION 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. THE ORGANIZATION IS NOT A PRIVATE FOUNDATION.

Part XIII Supplemental Information *(continued)*

PART X - FASB ASC 740 FOOTNOTE (CONTINUED)

THE ORGANIZATION'S RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX FOR THE YEAR ENDED DECEMBER 31, 2023 IS SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE AND THE STATE TAXING AUTHORITIES, GENERALLY THREE-TO-FOUR YEARS AFTER THE RETURNS ARE FILED.

COPY

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

INTERFAITH SHELTER NETWORK OF SAN DIEGO

Employer identification number

95-2630300

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 (PROG SUPP/ FOOD)	X	55	33,546.	FMV
26	Other ( )				
27	Other ( )				
28	Other ( )				

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			Yes	No
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		
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

COPY

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	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.	2023 Open to Public Inspection

Name of the organization	Employer identification number
INTERFAITH SHELTER NETWORK OF SAN DIEGO	95-2630300

FORM 990, PART III, LINE 1 - ORGANIZATION MISSION

THE INTERFAITH SHELTER NETWORK OF SAN DIEGO (THE "ORGANIZATION") IS A NON-PROFIT, PUBLIC BENEFIT CORPORATION, INCORPORATED ON AUGUST 1, 2010 (FORMERLY ECUMENICAL COUNCIL OF SAN DIEGO COUNTY, INCORPORATED APRIL 24, 1970), UNDER THE LAWS OF THE STATE OF CALIFORNIA, TO WORK COLLABORATIVELY, THROUGH ITS ROTATIONAL SHELTER PROGRAM, WITH LOCAL HUMAN SERVICE AGENCIES, LOCAL GOVERNMENTS AND LOCAL CONGREGATIONS TO PROVIDE WINTER SHELTERS AND OTHER SERVICES AND RESOURCES TO HOMELESS INDIVIDUALS AND FAMILIES AT CONGREGATIONAL SHELTER SITES THROUGHOUT THE SAN DIEGO REGION.

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

A COPY OF THE FORM 990 IS EMAILED TGO ALL MEMBERS OF THE BOARD OF DIRECTORS FOR THEIR REVIEW AND APPROVAL.

COPY

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

ALL MEMBERS OF THE BOARD OF DIRECTORS ARE REQUIRED TO REVIEW AND SIGN THE CONFLICT OF INTEREST POLICY ANNUALLY.

FORM 990, PART VI, LINE 15A - COMPENSATION REVIEW & APPROVAL PROCESS - CEO & TOP MANAGEMENT

COMPENSATION FOR TOP MANAGEMENT OFFICIALS AND KEY EMPLOYEES IN INCLUDED IN THE BUDGETING PROCESS. THE BUDGET IS APPROVED ON AN ANNUAL BASIS BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2 - CHANGE OF OVERSIGHT OR SELECTION PROCESS

THE ORGANIZATION'S FINANCE COMMITTEE ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUTANT.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

Name(s) shown on return

INTERFAITH SHELTER NETWORK OF SAN DIEGO

Identifying number

95-2630300

Business or activity to which this form relates

FORM 990/990-PF

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (**Don't** include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	37,738.

Part III MACRS Depreciation (**Don't** include listed property. See instructions.)

COPY

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B — Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs		S/L	
h	Residential rental property			27.5 yrs	MM	S/L	
				27.5 yrs	MM	S/L	
i	Nonresidential real property			39 yrs	MM	S/L	
					MM	S/L	

Section C — Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs		S/L	
c	30-year			30 yrs	MM	S/L	
d	40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	37,738.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form **8868**
(Rev. January 2024)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to *www.irs.gov/Form8868* for the latest information.

OMB No. 1545-0047

Electronic filing *(e-file).* You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I — Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
INTERFAITH SHELTER NETWORK OF SAN DIEGO

Taxpayer identification number (TIN)
95-2630300

Number, street, and room or suite number. If a P.O. box, see instructions.
3530 CAMINO DEL RIO NORTH, STE 301

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
SAN DIEGO, CA 92108

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 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)

COPY

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of JOE ZILVINKSKIS 3530 CAMINO DEL RIO NORTH, STE 301 SAN DIEGO CA 92108
Telephone No. (619) 702-5399 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 11/15, 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.

INTERFAITH SHELTER NETWORK OF SAN DIEGO **95-2630300**

8/20/24 07:49AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
BUILDINGS																
2	BUILDING	VARIOUS		581,570							581,570	548,393	S/L	27		21,148
	TOTAL BUILDINGS			581,570		0	0	0	0	0	581,570	548,393				21,148
IMPROVEMENTS																
3	IMPROVEMENTS	VARIOUS		456,226							456,226	226,680	S/L	27		16,590
	TOTAL IMPROVEMENTS			456,226		0	0	0	0	0	456,226	226,680				16,590
LAND																
1	LAND	VARIOUS		382,857							382,857					0
	TOTAL LAND			382,857		0	0	0	0	0	382,857	0				0
MISCELLANEOUS																
4	CONSTRUCTION IN PROGRES	VARIOUS		836,112							836,112					0
	TOTAL MISCELLANEOUS			836,112		0	0	0	0	0	836,112	0				0
	TOTAL DEPRECIATION			2,256,765		0	0	0	0	0	2,256,765	775,073				37,738
	GRAND TOTAL DEPRECIATION			2,256,765		0	0	0	0	0	2,256,765	775,073				37,738

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INTERFAITH SHELTER NETWORK OF SAN DIEGO **95-2630300**

8/20/24 07:49AM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAG /BASIS REDUCT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 990/990-PF																
	BUILDINGS															
2	BUILDING	VARIOUS		581,570							581,570	569,541	S/L	27		12,029
	TOTAL BUILDINGS			581,570		0	0	0	0	0	581,570	569,541				12,029
	IMPROVEMENTS															
3	IMPROVEMENTS	VARIOUS		456,226							456,226	243,270	S/L	27		16,897
	TOTAL IMPROVEMENTS			456,226		0	0	0	0	0	456,226	243,270				16,897
	LAND															
1	LAND	VARIOUS		382,857							382,857					0
	TOTAL LAND			382,857		0	0	0	0	0	382,857	0				0
	MISCELLANEOUS															
4	CONSTRUCTION IN PROGRES	VARIOUS		836,112							836,112					0
	TOTAL MISCELLANEOUS			836,112		0	0	0	0	0	836,112	0				0
	TOTAL DEPRECIATION			2,256,765		0	0	0	0	0	2,256,765	812,811				28,926
	GRAND TOTAL DEPRECIATION			2,256,765		0	0	0	0	0	2,256,765	812,811				28,926

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INTERFAITH SHELTER NETWORK OF SAN DIEGO

FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

Leaf & Cole, LLP
Certified Public Accountants
A Partnership of Professional Corporations

INTERFAITH SHELTER NETWORK OF SAN DIEGO
FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

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Independent Auditor's Report

To the Board of Directors
Interfaith Shelter Network of San Diego

Opinion

We have audited the accompanying financial statements of Interfaith Shelter Network of San Diego (a nonprofit organization), which comprise the statements of financial position as of December 31, 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 Interfaith Shelter Network of San Diego as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Interfaith Shelter Network of San Diego, 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 Interfaith Shelter Network of San Diego's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Interfaith Shelter Network of San Diego's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Interfaith Shelter Network of San Diego's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Leaf & Cole LLP

San Diego, California
June 4, 2024

INTERFAITH SHELTER NETWORK OF SAN DIEGO
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2023 AND 2022

ASSETS

	2023	2022
Current Assets: (Notes 2, 4 and 5)		
Cash and cash equivalents	$ 416,048	$ 611,138
Investments	-	63,449
Grants receivable	60,336	76,684
Total Current Assets	476,384	751,271
Noncurrent Assets: (Notes 2, 6, 7 and 9)		
Property and equipment, net	1,443,954	1,283,997
Right-of-use assets - operating leases, net	85,583	-
Total Noncurrent Assets	1,529,537	1,283,997
TOTAL ASSETS	$ 2,005,921	$ 2,035,268

LIABILITIES AND NET ASSETS

Current Liabilities: (Notes 2, 7 and 9)		
Accounts payable and accrued expenses	$ 15,708	$ 39,066
Tenant deposits	4,150	3,050
Current portion of operating lease liability	31,452	-
Accrued interest	84,561	81,519
Total Current Liabilities	135,871	123,635
Noncurrent liabilities: (Notes 7 and 9)		
Note payable	100,013	100,013
Operating lease liability, net of current portion	54,871	-
Total Noncurrent Liabilities	154,884	100,013
Total Liabilities	290,755	223,648
Commitments and Contingency (Notes 7, 9 and 10)		
Net Assets: (Notes 2 and 8)		
Without donor restrictions	1,701,711	1,790,508
With donor restrictions	13,455	21,112
Total Net Assets	1,715,166	1,811,620
TOTAL LIABILITIES AND NET ASSETS	$ 2,005,921	$ 2,035,268

The accompanying notes are an integral part of the financial statements.

INTERFAITH SHELTER NETWORK OF SAN DIEGO
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support:						
Contributions	$ 170,784	$ 122,127	$ 292,911	$ 300,827	$ 223,849	$ 524,676
Government grants	250,597	-	250,597	609,645	-	609,645
In-kind contributions	33,546	-	33,546	15,523	-	15,523
Rents and laundry	31,819	-	31,819	52,849	-	52,849
Investment income (loss)	4,632	-	4,632	(1,823)	-	(1,823)
Special events (net of direct related expenses of $1,000 and $13,589, respectively)	4,050	-	4,050	14,521	-	14,521
Net assets released from restrictions	129,784	(129,784)	-	214,962	(214,962)	-
Total Revenue and Support	625,212	(7,657)	617,555	1,206,504	8,887	1,215,391
Expenses:						
Program Services:						
Rotational Shelter	324,081	-	324,081	653,915	-	653,915
El Nido	332,703	-	332,703	294,104	-	294,104
Housing Assistance	-	-	-	60,947	-	60,947
Total Program Services	656,784	-	656,784	1,008,966	-	1,008,966
Supporting Services:						
General and administrative	52,284	-	52,284	69,348	-	69,348
Fundraising	4,941	-	4,941	18,113	-	18,113
Total Supporting Services	57,225	-	57,225	87,461	-	87,461
Total Expenses	714,009	-	714,009	1,096,427	-	1,096,427
Change in Net Assets	(88,797)	(7,657)	(96,454)	110,077	8,887	118,964
Net Assets at Beginning of Year	1,790,508	21,112	1,811,620	1,680,431	12,225	1,692,656
NET ASSETS AT END OF YEAR	$ 1,701,711	$ 13,455	$ 1,715,166	$ 1,790,508	$ 21,112	$ 1,811,620

The accompanying notes are an integral part of the financial statements.

INTERFAITH SHELTER NETWORK OF SAN DIEGO
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Program Services			Supporting Services			
	Rotational Shelters	El Nido	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	Total Expenses
Salaries	$ 153,718	$ 144,350	$ 298,068	$ 9,710	$ -	$ 9,710	$ 307,778
Employee benefits	35,812	13,839	49,651	14,032	-	14,032	63,683
Payroll taxes	13,834	10,991	24,825	2,857	-	2,857	27,682
Total Personnel	203,364	169,180	372,544	26,599	-	26,599	399,143
Depreciation	-	37,738	37,738	-	-	-	37,738
Equipment rental	-	11,885	11,885	754	-	754	12,639
In-kind supplies and food	33,546	-	33,546	-	-	-	33,546
Insurance	7,883	8,803	16,686	3,141	-	3,141	19,827
Interest expense	-	3,042	3,042	-	-	-	3,042
Office	1,564	1,470	3,034	3,328	-	3,328	6,362
Other expenses	1,773	2,683	4,456	3,051	4,941	7,992	12,448
Professional fees	13,401	6,256	19,657	9,730	-	9,730	29,387
Program expenses	24,586	74,449	99,035	-	-	-	99,035
Rent	30,124	13,251	43,375	3,723	-	3,723	47,098
Staff training	-	475	475	607	-	607	1,082
Telephone and internet	4,964	2,967	7,931	1,211	-	1,211	9,142
Travel and transportation	2,876	504	3,380	140	-	140	3,520
Total Expenses	$ 324,081	$ 332,703	$ 656,784	$ 52,284	$ 4,941	$ 57,225	$ 714,009

The accompanying notes are an integral part of the financial statements.

INTERFAITH SHELTER NETWORK OF SAN DIEGO
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Program Services				Supporting Services			
	Rotational Shelters	El Nido	Housing Assistance	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	Total Expenses
Salaries	$ 200,761	$ 139,190	$ 21,820	$ 361,771	$ 8,300	$ -	$ 8,300	$ 370,071
Employee benefits	55,238	11,068	1,374	67,680	13,809	-	13,809	81,489
Payroll taxes	18,745	8,121	1,913	28,779	4,686	-	4,686	33,465
Total Personnel	274,744	158,379	25,107	458,230	26,795	-	26,795	485,025
Depreciation	-	37,737	-	37,737	-	-	-	37,737
Equipment rental	-	2,073	533	2,606	11,342	-	11,342	13,948
In-kind supplies and food	15,523	-	-	15,523	-	-	-	15,523
Insurance	10,354	5,841	2,375	18,570	1,035	-	1,035	19,605
Interest expense	-	3,042	-	3,042	-	-	-	3,042
Office	1,869	9,595	224	11,688	5,395	-	5,395	17,083
Professional fees	17,001	9,214	3,160	29,375	11,161	18,113	29,274	58,649
Program expenses	289,420	54,340	27,536	371,296	10,002	-	10,002	381,298
Rent	34,052	11,010	1,262	46,324	-	-	-	46,324
Staff training	100	14	-	114	153	-	153	267
Telephone and internet	3,840	2,510	750	7,100	2,272	-	2,272	9,372
Travel and transportation	7,012	349	-	7,361	1,193	-	1,193	8,554
Total Expenses	$ 653,915	$ 294,104	$ 60,947	$ 1,008,966	$ 69,348	$ 18,113	$ 87,461	$ 1,096,427

The accompanying notes are an integral part of the financial statements.

INTERFAITH SHELTER NETWORK OF SAN DIEGO
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
Cash Flows From Operating Activities:		
Change in net assets	$ (96,454)	$ 118,964
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	37,738	37,737
Net realized and unrealized (gain) loss on investments	(707)	5,318
(Increase) Decrease in:		
Grants receivable	16,348	290,333
Right-of-use assets – operating leases, net	(85,583)	-
Increase (Decrease) in:		
Accounts payable and accrued expenses	(23,358)	7,393
Tenant deposits	1,100	700
Operating lease liability	86,323	-
Accrued interest	3,042	3,042
Net Cash (Used in) Provided by Operating Activities	(61,551)	463,487
Cash Flows From Investing Activities:		
Investment sales/maturities/(purchases), net	64,156	54,854
Purchase of property and equipment	(197,695)	(188,057)
Net Cash Used in Investing Activities	(133,539)	(133,203)
Net (Decrease) Increase in Cash and Cash Equivalents and Restricted Cash	(195,090)	330,284
Cash and Cash Equivalents and Restricted Cash at Beginning of Year	611,138	280,854
CASH AND CASH EQUIVALENTS AND RESTRICTED CASH AT END OF YEAR	$ 416,048	$ 611,138
Supplemental Disclosure of Cash Flow Information:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash outflows from operating leases	$ 13,885	$ -
Right-of-use assets upon ASC 842 implementation:		
Operating leases	$ 95,912	$ -
Right-of-use assets after ASC 842 implementation:		
Operating leases	$ 85,583	$ -

The accompanying notes are an integral part of the financial statements.

INTERFAITH SHELTER NETWORK OF SAN DIEGO
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 1 - Organization:

The Interfaith Shelter Network of San Diego (the "Organization") is a non-profit, public benefit corporation, incorporated on August 1, 2010 (formerly Ecumenical Council of San Diego County, incorporated April 24, 1970), under the laws of the state of California, to work collaboratively, through its Rotational Shelter Program, with local human service agencies, local governments and local congregations to provide winter shelters and other services and resources to homeless individuals and families at congregational shelter sites throughout the San Diego region.

In addition, the Organization's El Nido Transitional Living Program provides housing, case management, education, counseling, transportation, childcare and other resources and services to homeless battered women with children at an eleven-unit apartment complex owned by the Organization. As an adjunct to these programs, in 2014 the Organization was contracted to provide a Housing Assistance service that allocated move-in and rental financial assistance for program participants. As of March 13, 2023, the Housing Assistance program has been suspended due to lack of funding.

Note 2 - Significant Accounting Policies:

Accounting Method

The financial statements of the Organization have been prepared on the accrual basis of accounting, which is in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), and, accordingly, reflects all significant receivables, payables, and other liabilities.

Financial Statement Presentation

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes thereon are classified and reported as follows:

- Net Assets Without Donor Restrictions - Net assets available for use in general operations, and not subject to donor (or certain grantor) restrictions.

- Net Assets With Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires—that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Estimates

The preparation of a financial statement in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Significant Accounting Policies: (Continued)

Fair Value Measurements

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value, and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy), and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

- Level 1 inputs are quoted prices in active markets for identical investments that the investment manager has the ability to access at the measurement date.
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the investment, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the investment.

The Organization's statements of financial position includes the following financial instruments that are required to be measured at fair value on a recurring basis:

- Investments in corporate stock and mutual funds are considered Level 1 assets and are reported at fair value based on quoted prices in active markets for identical assets at the measurement date.

Allowance for Credit Losses

The Organization recognizes an allowance for credit losses on grants receivable to present the net amount expected to be collected as of the statement of financial position date. Such allowance is based on the credit losses expected to arise over the life of the asset which is based on the expectation as of the statement of financial position date, aging reports and historical information. Grants receivable are written off when the Organization determines such receivables are deemed uncollectible. Write-offs are recognized as a deduction from the allowance for credit losses. Management believes that all grants receivable were fully collectible; therefore, no allowance for credit losses on grants receivable were recorded at December 31, 2023 and 2022.

Capitalization and Depreciation

The Organization capitalizes all expenditures in excess of $1,000 for property and equipment at cost, while donations of property and equipment are recorded at their estimated fair values. Such donations are reported as support without donor restrictions, unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire property and equipment, are reported as support with donor restrictions. 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.

Note 2 - Significant Accounting Policies: (Continued)

Capitalization and Depreciation (Continued)

Property and equipment are depreciated using the straight-line method over the estimated useful asset lives as follows:

Building and building improvements	27.5 years

Depreciation totaled $37,738 and $37,737 for the years ended December 31, 2023 and 2022, respectively.

Maintenance and repairs are charged to operations as incurred. Upon sale or disposition of property, furniture, or equipment, the asset account is reduced by the cost, and the accumulated depreciation account is reduced by the depreciation taken prior to the sale. Any resultant gain or loss is then recorded as income or expense.

Impairment of Real Estate

The Organization reviews its investment in real estate for impairment whenever events and changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the real estate to the estimated proceeds from the eventual disposition of the real estate. If the real estate is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of real estate exceeds the fair value of such property. There were no impairment losses recognized in 2023 and 2022.

Compensated Absences

Accumulated unpaid vacation totaling $12,195 and $18,328 at December 31, 2023 and 2022, respectively, is accrued when earned, and included in accounts payable and accrued expenses.

Revenue Recognition

Government grants are recognized in the period in which the related work is performed in accordance with the terms of the agreement. Grants receivables are recorded when revenue earned under a grant exceeds the cash received. Grants receivables totaled $60,336 and $76,684 at December 31, 2023 and 2022, respectively.

Contributions are recognized when the donor makes a promise to give to the Organization that is in substance, unconditional. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions 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.

Rental revenue attributable to residential leases is recorded when due from residents, generally upon the first day of each month. Leases are for periods of up to one year, with rental payments due monthly. Other revenue includes fees for late payments, cleaning, damages, laundry facilities and other charges and is recorded when earned. Rental income is shown at its maximum gross potential. Vacancy loss is shown as a reduction in rental income. Rental units occupied by employees are included in rental income and as an expense of operations.

Special event revenue is recognized in the period that the event occurs.

Note 2 - Significant Accounting Policies: (Continued)

Donated Materials and Services

The Organization utilizes the services of many volunteers throughout the year. This contribution of services by the volunteers is not recognized in the financial statements, unless the services received (a) create or enhance nonfinancial assets, or (b) require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The donated services for the years ended December 31, 2023 and 2022 did not meet the requirements above, therefore no amounts were recognized in the financial statements.

The Organization received in-kind donations of program supplies and food totaling $33,546 and $15,523 for the years ended December 31, 2023 and 2022, respectively, which have been recorded as in-kind contributions and functional expenses in the statements of activities.

The following table summarizes donated goods measured at fair value received for the years ended December 31:

2023

Items Donated	Revenue Recognized	Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques and Inputs
Program supplies and food	$33,546	Various program services	No associated donor restrictions	Estimated the fair value on the basis of estimate of current market price that would be received for selling similar products in the United States.

2022

Items Donated	Revenue Recognized	Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques and Inputs
Program supplies and food	$15,523	Various program services	No associated donor restrictions	Estimated the fair value on the basis of estimate of current market price that would be received for selling similar products in the United States.

Functional Allocation of Expenses

The statements of functional expenses present expenses by function and natural classification. The Organization allocates its expenses on a functional basis among its various programs and supporting services. Expenditures which can be identified with a specific program or support services 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.

Note 2 - Significant Accounting Policies: (Continued)

Leases

The Organization determines if an arrangement is a lease at inception. Operating leases are included in right-of-use ("ROU") assets – operating and lease liability – operating, and finance leases are included in right-of-use ("ROU") assets – financing and lease liability – financing in the statement 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. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the statement of financial position.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Organization has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

Income Taxes

The Organization 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. The Organization 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. The Organization is not a private foundation.

The Organization's Return of Organization Exempt from Income Tax for the years ended December 31, 2023, 2022, 2021 and 2020 are subject to examination by the Internal Revenue Service and State taxing authorities, generally three-to-four years after the returns were filed.

Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts and money market funds which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash and cash equivalents.

Cash and Cash Equivalents and Restricted Cash

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial 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. The Organization has not experienced any losses in such accounts.

Note 2 - Significant Accounting Policies: (Continued)

Cash and Cash Equivalents and Restricted Cash (Continued)

The following is a reconciliation of cash, cash equivalents and restricted cash reported within the statements of financial position that sum to the total in the statements of cash flows at December 31:

	2023	2022
Cash	$ 301,798	$ 608,088
Certificates of deposit	110,100	-
Tenant security deposits	4,150	3,050
Total Cash and Cash Equivalents and Restricted Cash	$ 416,048	$ 611,138

Accounting Pronouncement Adopted

In June 2016, the Financial Accounting Standards Board ("FASB") issued ASU No. 2016-13, *Financial Instruments – Credit Losses ("Topic 326")* to provide financial statement users with more decision-useful information about the expected credit losses on financial instruments and other commitments to extend credit held by a reporting entity at each reporting date. FASB ASU 2016-13 affects loans, debt securities, accounts receivables, net investments in leases, off-balance-sheet credit exposures, reinsurance receivables, and any other financial assets not excluded from the scope that have the contractual right to receive cash.

The standard requires a financial asset (or a group of financial assets) measured at amortized cost basis to be presented at the net amount expected to be collected. The allowance for credit losses is a valuation account that is deducted from the amortized cost basis of the financial asset(s) to present the net carrying value at the amount expected to be collected on the financial asset.

FASB ASU 2016-13 was adopted January 1, 2023 on a prospective transition approach. With respect to grant receivables, ASU 2016-13 did not have a material impact on the financial statements.

Subsequent Events

The Organization has evaluated subsequent events through June 4, 2024, which is the date the financial statements are available for issuance, and concluded that there were no events or transactions that needed to be disclosed.

Reclassification

The Organization has reclassified certain prior year information to conform with the current year presentation.

Note 3 - Liquidity and Availability

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing programs, as well as, the conduct of services undertaken to support those activities, to be general expenditures.

The table below presents financial assets available for general expenditures within one year at December 31:

	2023	2022
Cash and cash equivalents	$ 416,048	$ 611,138
Investments	-	63,449
Grants receivable	60,336	76,684
Financial assets available to meet general expenditures within one year	$ 476,384	$ 751,271

Note 4 - Fair Value Measurements:

There were no assets measured at fair value by classification within the fair value hierarchy at December 31, 2023.

The following table summarizes assets measured at fair value by classification within the fair value hierarchy at December 31, 2022:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Balance at December 31, 2022
Mutual funds - equity	$ 62,410	$ -	$ -	$ 62,410
Corporate stock	1,039	-	-	1,039
	$ 63,449	$ -	$ -	$ 63,449

Note 5 - Investments:

The Organization's investments consist of the following at December 31:

	2023	2022
Mutual funds - equity	$ -	$ 62,410
Corporate stock	-	1,039
Total	$ -	$ 63,449

The following schedule summarizes the investment income (loss) without donor restrictions for the years ended December 31:

	2023	2022
Interest and dividend income	$ 3,925	$ 3,495
Realized and unrealized gain (loss), net	707	(5,318)
Total Investment Income (Loss)	$ 4,632	$ (1,823)

Note 6 - Property and Equipment:

Property and equipment consist of the following at December 31:

	2023	2022
Land	$ 382,857	$ 382,857
Building	581,570	581,570
Improvements	456,226	456,226
Construction in progress	836,112	638,417
Subtotal	2,256,765	2,059,070
Less: Accumulated depreciation	(812,811)	(775,073)
Property and Equipment, Net	$ 1,443,954	$ 1,283,997

Note 7 - Notes Payable:

The Organization purchased and rehabilitated an apartment complex (the Project) on March 7, 1996. The Organization obtained a promissory note from the San Diego Housing Commission totaling $964,427. The promissory note is comprised of a loan in the amount of $100,013 and a grant in the amount of $864,414.

The $100,013 loan from the San Diego Housing Commission is required to be repaid in March 2026, along with accrued interest at 3% per year. The San Diego Housing Commission has the option to extend the due date of March 2026 for a period of up to 30 years. Annual payments up to the annual interest are required if residual receipts are earned in any year. Residual receipts are defined as all income remaining annually after the payment of all expenses of the Project, including mortgage payments, interest expenses, management expenses, utility fees, improvements, case management expenses, and other costs reasonably related to the operation of the Project. The Organization has not earned residual receipts in any month and no interest payments have been paid. Interest accrued totaled $84,561 and $81,519 at December 31, 2023 and 2022, respectively.

The $864,414 grant from the San Diego Housing Commission will be forgiven in 2026 unless the Organization is determined to be in breach or default of the promissory note. A breach or default is defined by the grant to occur, if the Interfaith Shelter Network of San Diego agrees to or actually sells, conveys, transfers or disposes of the property described in the Deed of Trust securing the note or any part of it or any interest in it, or further encumbers the property, without first obtaining the written consent of the San Diego Housing Commission. If such a breach or default occurs, the Organization will be responsible for repaying the grant amount of $864,414 plus interest accrued at 10% per year from the date of breach.

Since repayment is only required in the event of a breach, the loan was recorded as a grant in 1996 from the San Diego Housing Commission and no accrued interest is being recorded.

Accumulation of annual receipts is extremely unlikely, given the income level of the population served, and the Organization expects that default and/or breach on any provisions of the promissory note are also extremely unlikely.

Note 8 - Net Assets With Donor Restrictions:

Net assets with donor restrictions represent contributions and other inflows received by the Organization, which are limited in their use by the donor-imposed stipulations. Net assets with donor restrictions are available for the following purposes at December 31:

	2023	2022
Subject to Expenditure for Specified Purpose:		
El Nido Housing Program	$ 9,651	$ 15,855
Rotational Shelter Program	3,804	5,257
Total Subject to Expenditure for Specified Purpose	13,455	21,112
Total Net Assets with Donor Restrictions	$ 13,455	$ 21,112

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:

	2023	2022
Purpose Restrictions Accomplished:		
El Nido Housing Program	$ 128,330	$ 204,095
Rotational Shelter Program	1,454	10,867
Total Net Assets Released from Restrictions	$ 129,784	$ 214,962

Note 9 - Commitments:

Operating Leases

The Organization subleases certain office space from another nonprofit organization (the sublessor) under a sublease agreement which matured on July 31, 2023. The Organization has signed an extension to the sublease agreement through July 31, 2026. The sublessor has a master lease agreement with a lessor for this office space. Rent expense totaled $47,098 and $45,924 for the years ended December 31, 2023 and 2022, respectively, and is included with rent.

The following summarizes the line items on the statements of financial position for the operating lease at December 31:

	2023	2022
Operating lease right-of-use asset	$ 85,583	$ -
Operating lease liability - current portion	$ 31,452	$ -
Operating lease liability - noncurrent portion	54,871	-
Total Operating Lease Liabilities	$ 86,323	$ -

The following summarizes the weighted average remaining lease term and discount rate as of December 31:

	2023	2022
Weighted average remaining lease term – Operating	10.33 months	Not applicable
Weighted average discount rate	4.57%	Not applicable

Note 9 - Commitments: (Continued)

Operating Leases (Continued)

The following summarizes the line items in the statements of activities which include the components of lease expense for the years ended December 31:

	2023	2022
Operating lease expense	$ 47,098	$ 45,924
Total Lease Cost	$ 47,098	$ 45,924

The following summarizes cash flow information related to leases for the years ended December 31:

	2023	2022
Operating cash flows from operating leases	$ 13,885	$ -

The following is a schedule of future minimum lease payments under the leases:

Years Ended December 31	
2024	$ 34,544
2025	35,581
2026	21,114
Total	91,239
Less: Discount	(4,916)
Present Value of Lease Liabilities	$ 86,323

401k Plan

In December 2014, the Organization established a qualified 401(k) profit sharing plan (Plan) for its employees. Employees must be at least twenty-one years of age and must be employed for twelve consecutive months in which at least 1,000 hours of service are completed in order to be eligible to participate in the plan. Employer contributions are discretionary and may reach the maximum of 3% of each employee's base compensation. Participants become fully vested in employer discretionary contributions after two years of service. The Organization's Board of Directors annually determines if a contribution will be made based on the financial position of the Organization. The Organization made employer discretionary contributions to the Plan totaling $2,899 and $5,205 for the years ended December 31, 2023 and 2022, respectively.

Note 10 - Litigation:

The Organization is subject to claims that arise out of the normal course of business. The Organization maintains insurance coverage and uses various risk management activities which, combined, management believes are sufficient to ensure that the final outcome of any claims or proceedings will not have an adverse material effect on the financial position, operations, or liquidity of the Organization.

June 25, 2025
San Marcos City Hall
1 Civic Center Drive
San Marcos, CA 92069

To the San Marcos Community Foundation:

Fifty young people in our community are at a crossroads. These students at North County Tech Academy have faced challenges that derailed their traditional education—but they haven't given up. Neither have we.

Outside the Lens (OTL) transforms lives through media arts education, igniting confidence in young people to pursue creative pathways and drive meaningful social change. We are requesting $1,500 to amplify our Juvenile Court and Community Schools (JCCS) Media Arts Integration program—an investment that will create ripple effects throughout San Marcos.

The Challenge is Real
These 50 high school students have experienced academic setbacks, family instability, or justice system involvement. Traditional classroom approaches have failed them, but media arts integration breaks through where other methods cannot. When students create documentaries about homelessness or design campaigns for mental health awareness, they don't just learn—they heal, grow, and lead.

Your Investment Multiplies Impact
Every dollar you invest generates extraordinary returns:
Student Transformation: Youth develop critical thinking, technical skills, and resilience while mastering core academic concepts through hands-on media creation
Community Voice: Biannual exhibitions showcase student perspectives on pressing issues like environmental sustainability and social justice, sparking vital community conversations
Funding Leverage: Your support demonstrates local commitment, encouraging San Diego County Office of Education to sustain their investment in this proven program

What $1,500 Accomplishes

Your grant provides essential program materials, equipment maintenance, and exhibition resources that bridge the gap between basic funding and excellence. This isn't just about keeping a program running—it's about ensuring these young voices are heard and valued.

A Partnership for Change

The San Marcos Community Foundation has consistently championed initiatives that strengthen our community's foundation. By supporting OTL, you're investing in young leaders who will shape San Marcos's future. These students have stories to tell and solutions to offer. With your partnership, they'll have the platform and skills to share both.

We invite you to be part of their transformation.

Sincerely,

Sarah E. Beckman
Executive Director

Title

Outside The Lens: Juvenile Court and Community Schools Media Arts Integration

06/25/2025

id. 50911526

by **Jessie Stein** in **San Marcos Community Foundation**
on behalf of **Outside the Lens**

jessie@outsidethelens.org

Original Submission

06/25/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Outside The Lens: Juvenile Court and Community Schools Media Arts Integration
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Juvenile Court and Community Schools Media Arts Integration
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	50
Total Number of People Served by this Project in San Marcos Only	50
Grant Amount Requested	1500
	Organization Details

Organization Name	Outside The Lens (OTL)
Organization Street Address	125 14th Street
Organization City	San Diego
Organization State	CA
Organization Zip Code	92101
Organization Website	https://www.outsidethelens.org/
Organization's EIN	26-4832772 200 Outside The Lens 4ca5a90a-9780-4679-b356-12b2ea5e6b24 125 14th St San Diego CA 92101-7523 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-06-10T00:00:00 2025-06-23T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2025-06-10T00:00:00 2009 11
	Contact Information
Contact First Name	Jessica
Contact Last Name	Ballenger
Contact Title	Grants Manager
Contact Phone	+16197177342
Contact Email	jessica@outsidethelens.org
	Project Details

Briefly describe your request for funds.	Outside the Lens (OTL) respectfully requests a $1,500 grant to support our Juvenile Court and Community Schools (JCCS) Media Arts Integration program at North County Tech Academy (NCTA). With your support, OTL will provide instruction to 50 JCCS students who, due to challenging life circumstances, have not found success within traditional classroom environments. These students face profound obstacles that extend far beyond academics. Many struggle with chronic truancy, incarceration, or treatment for substance addiction. Some have recently arrived in the United States as refugees, navigating language barriers alongside cultural adaptation. Additional students have experienced abuse, neglect, or inadequate housing that disrupts their ability to focus on learning through conventional methods. OTL's professional Media Educators engage these youth through project-based curriculum rigorously aligned with California State Visual and Performing Arts standards, National Core Art Standards, Common Core State Standards, and Career Technical Education frameworks. Through this comprehensive approach, JCCS students develop media literacy and creative, technical, and life skills directly applicable to diverse career pathways. The program deepens their understanding of core academic content through real-world applications. Most significantly, they harness media arts as powerful tools for creating positive change that extends into the broader community.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	OTL will serve 50 high school students enrolled at NCTA through transformative media arts programming that creates lasting positive impact. Students develop artistic and technical skills, media literacy, and digital technology knowledge they would not encounter elsewhere. The program enriches academic experiences while building 21st century digital, technical, and life skills relevant to diverse career paths, enhancing employability and economic opportunities. Through meaningful relationships with peers and instructors who reflect their cultural backgrounds, youth develop resilience and a sense of belonging. For students who have struggled in traditional learning environments, OTL offers an alternative approach through motivating media arts activities that bridge achievement gaps and improve educational outcomes. The program extends its impact to the broader community through biannual media arts exhibitions where students showcase their work to peers, family, and community members. By sharing perspectives on mental health, environmental sustainability, homelessness, and other critical topics, youth spark intergenerational dialogue and inspire civic action. These exhibitions transform students into community voices, creating ripple effects that benefit everyone while empowering young people to shape conversations about issues that matter most to them.

Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	OTL's most important collaboration for this program is with the San Diego County Office of Education (SDCOE), which provides oversight of Juvenile Court and Community Schools (JCCS), including NCTA.
Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes, we are so grateful to have received a SMCF mini-grant in 2024 for this same program. We provided transformational media arts integration programing to 60 youth at North County Technology Academy.

Please upload the annual operating budget for your organization.

OTL_FY25_Approved_Budget.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

OTL_Letter_SMCF.pdf

	Funding
Budget Worksheet **San Marcos Community Foundation - Budget Worksheet.xlsx**	
Project Budget Total	212686
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?	Since 2019, SDCOE has contributed to our NCTA Media Arts Integration program. Their funding does not fully cover program expenses. We supplement their support with funding from local foundations.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Personnel	$ 155,570.00	summer/fall/spring at 6 schools
Equipment	$ 13,000.00	summer/fall/spring at 6 schools
Supplies	$ 3,800.00	summer/fall/spring at 6 schools
Guest Speakers	$ 1,600.00	summer/fall/spring at 6 schools
Food	$ 5,650.00	summer/fall/spring at 6 schools
Outreach	$ 3,500.00	summer/fall/spring at 6 schools
Student Stipends	$ 4,600.00	summer/fall/spring at 6 schools
Student Exhibitions	$ 14,150.00	summer/fall/spring at 6 schools
Transportation	$ 1,280.00	summer/fall/spring at 6 schools
Operations Cost	$ 9,536.00	summer/fall/spring at 6 schools
Total budget for this PROJECT:	$ 212,686.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	SDCOE	$ 166,236.00	C
Additional Funding Source 2	Pratt Foundation	$ 5,000.00	C
Additional Funding Source 3	Art Pratt Rotary	$ 10,000.00	C
Additional Funding Source 4	Leonian Foundation	$ 5,000.00	C
Additional Funding Source 5	Boys and Girls Foundation	$ 5,000.00	C
Additional Funding Source 6	Billingsley Foundation	$ 10,000.00	P
Additional Funding Source 7	California Arts Council	$ 10,000.00	P
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

2025 BUDGET

Outside The Lens

Revenue		
Earned Income (FFS)	$2,101,931.00	67.54%
Grants	$814,538.00	26.17%
Contributions	$195,462.00	6.28%
Total Revenue	$3,111,931.00	
Expenses		
Payroll	$1,838,337.00	59.07%
Program Cost	$297,946.00	9.57%
Administrative & Office Expenses	$198,615.00	6.38%
Payroll Taxes (9%)	$165,450.00	5.32%
Advancement	$95,520.00	3.07%
Staff Health Insurance	$74,453.00	2.39%
Rent	$151,356.00	4.86%
Professional Services	$78,500.00	2.52%
Other Salaries & Wage Expense	$64,350.00	2.07%
Utilities (Cox & SDGE)	$75,600.00	2.43%
Insurance	$27,000.00	0.87%
Employee Engagement	$19,304.00	0.62%
Marketing & Advertising	$17,000.00	0.55%
Software & Online Resources	$8,500.00	0.27%
Total Expenses	$3,111,931.00	

Pawsitive Teams
SERVICE & THERAPY DOGS
Together We're Better!

7031 Carroll Road
San Diego, CA 92121
Phone: 858-558-7297
Fax: 858-558-7298
PawsTeams.org

Dr. Eileen Heveron
Executive Director
& Secretary

BOARD OF DIRECTORS

Jean Gertmenian
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Jim Wegerbauer,
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Ruth Hayward
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Cynthia Curiel
Kelli Burger
Margery Squier

Pawsitively Changing Lives for 25 Years!

May 4, 2025

Dear Members of the San Marcos Community Foundation:

On behalf of the Pawsitive Teams Board of Directors, I am pleased to provide our support for the attached grant application entitled "Growing Pawsitive Teams, Step by Step." Should it be funded, this grant will assist us in expanding our Facility Dog program as well as support all of the work we do across San Diego County.

We thank you in advance for your review,

Jim Wegerbauer
Treasurer and Board Member

Title

Pawsitive Teams; Project name is "Growing Pawsitive Teams, Step by Step!"

05/05/2025

id. 50465081

by **Eileen Heveron** in **San Marcos Community Foundation**
on behalf of **Pawsitive Teams Inc**

7031 Carroll Road
San Diego, California
92121
United States
8585587297
eheveron@gmail.com

Original Submission

05/05/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Pawsitive Teams; Project name is "Growing Pawsitive Teams, Step by Step!"
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Growing Pawsitive Teams, Step by Step
Project Start Date	7/1/2025
Project End Date	12/31/2025
Date by Which Funds Will Be Expended:	6/30/2026
Total Number of People Served by this Project	2500
Total Number of People Served by this Project in San Marcos Only	2500

Grant Amount Requested	10000
	Organization Details
Organization Name	Pawsitive Teams, Inc
Organization Street Address	7031 Carroll Road
Organization City	San Diego
Organization State	CA
Organization Zip Code	92121
Organization Website	https://pawsteams.org
Organization's EIN	33-0851474 200 Pawsitive Teams Inc 2032d3ad-8b5b-4ffe-a29d-513523bbf601 7031 Carroll Rd San Diego CA 92121-2212 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-04-15T00:00:00 2025-04-28T00:00:00 501(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) 2025-04-14T00:00:00 1999 05
	Contact Information
Contact First Name	Eileen
Contact Last Name	Heveron
Contact Title	Executive Director
Contact Phone	+18585587297
Contact Email	eileen@pawsteams.org
	Project Details

Briefly describe your request for funds.	Pawsitive Teams, a nonprofit serving all of San Diego county, seeks to continue growing its Facility Dog program, from which Cal State University San Marcos will soon be benefiting. In late 2023, the Pawsitive Teams staff specifically addressed the need it was seeing for Facility Dogs in San Diego county as demonstrated by the number of applications it was receiving but could not fill. At that time, our Facility Dogs were pups in the service dog program that had great skills but could not be placed with a mobility limited individual. By following the model we have used for 28 years for our therapy dog program, we created the Facility Dog Academy for citizens with exceptionally well trained dogs who worked at an organization that welcomed the addition of a dog to its staff, helping its clients achieve their goals. One such attendee of the Facility Dog Academy is a professor at CSUSM and she will soon be bringing her dog to work, assisting the students of CSUSM who are having any number of troubles accomplishing their goals at the University. This request is for operations funding for this and our other programs.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	It is our understanding that Cal State University San Marcos has over 15,000 students. CSUSM represents the first time we have established a placement of one of our programs in San Marcos, although another Pawsitive Teams Facility Dog is placed with a San Marcos resident who works at Camp Pendleton. We know from the quarterly reports of our Facility Dog handlers that they regularly interact with dozens, hundreds, or thousands of individuals annually through their work at their organizations using their highly trained dogs. Facility Dogs go to work each day with their owner/handler who is a professional in their given field and who uses their dog to assist their clients in meeting their goals. The goals for each program are agreed to by the handler, the management of the organization, and by Pawsitive Teams. We expect to touch at least 2,500 additional citizens at CSUSM. We seek operations funding for our programs so we are able to support the 100 volunteers who carry out our mission of enhancing the lives of individuals who live in San Diego county by using the skills of highly trained service, facility, and therapy dogs.
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.	Pawsitive Teams carries out its mission through the work of its volunteers and collaborates with the organizations that have applied to us for either our therapy dog or facility dog 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.	We have not applied for or received funding from the San Marcos Community Foundation in the past.
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 Pawsitive Teams is to enhance the lives of individuals with special needs living in San Diego County by using the skills of highly trained service, facility, and therapy dogs. We accomplish this with a very small part-time paid team and the talent, time, and compassion of 100 volunteers who, in 2024, contributed over 11,000 service hours. In 2024, we estimate we touched over 6,200 citizens through our three programs. Our three dog programs can be considered in the following way in terms of service to San Diego**: (1)** One to one: one service dog is trained to and assists one individual. (2) One to many: one facility dog is trained to work specifically in a single workplace and with its professional owner/handler assists many individuals to accomplish their goals. (3) Many to many: many therapy dogs bring therapeutic support and comfort to individuals and groups in many locations. Each year, our all volunteer Board reviews the work accomplished over the last year, and updates our strategic plan which is a three-year rolling plan in existence for close to two decades. Its three major Goals are: (I) Assure the Long-term Financial Viability of Pawsitive Teams; (II) Assure Program and Services Leadership, Quality and Development; and (III) Administratively Assure the Efficient and Monetarily Sound Operation of Pawsitive Teams. Following the COVID pandemic, we focused on Goal II and rebuilt our basic management structure as well as our therapy dog program after having lost almost half of our volunteers. The reorganization of our leadership team was achieved in late 2023. Since then, we now have 60 active therapy dog volunteers who carry out therapy dog programs at 11 sites across the county, including schools, the court system, and with active duty military at Naval Hospital San Diego. In addition, some 40 individuals volunteer in the Service and Facility Dog programs, and in our general operations. It was clear to us in late 2023 that we were not well known for our Facility Dogs, an artifact of that program having previously been a subset of the Service dog program. The Facility Dog program was elevated to be freestanding alongside the Service Dog and Therapy Dog programs, another achievement following the reorganization. In early 2024, a team including former facility dog handlers, service dog trainers, and therapy dog

volunteers created the Facility Dog Academy allowing owner-trained teams the ability to become certified. Previously, our Facility Dogs were only career changers from our Service Dog program (usually due to being unable to place a well trained dog with a mobility limited individual due to medical issues and the like). From its first offering, the Academy has been very successful in providing both education and experience as well as testing and certification to those who would like to use their dog in their work. We now have 13 facilities where Pawsitive Teams' certified Facility Dogs go to work every day with their owners who are professionals in their field, assisting clients in meeting their goals. We are seeking funding to expand that program, step by step, thereby expanding Pawsitive Teams' reach across the county. Our facility dogs are currently placed with professionals at schools, Camp Pendleton, the VA Hospital, the Youth Transition Center (part of the County Department of Probation), the Vista courthouse, at a pediatric occupational therapy office, at two dental offices serving children and the disabled, and recently at Cal State San Marcos.

The years following COVID have proven to be difficult financially, and the current year is no different. This is reflected in the objectives and activities associated with Goals I and III, which have changed the most in the last five years. Achievements included funding our Endowment to achieve a goal of $500,000, which occurred in 2023; interest earnings from the Endowment fund (which in 2024 showed funds over $600,000) are now used to help with salary expenses each year which was its original purpose. We have also achieved goals of fully utilizing our Salesforce CRM system by, among other things, implementing the Volunteer Management module to make it easy for volunteers to input their time and activities each month and easier for us to tell our story through data. As individual donations declined (like all nonprofits the past several years), we began applying for small to mid-size grants and in 2024 we were able to balance our giving sources more evenly so as not to be as dependent on individuals. We were very excited to have received the NBC Universal Local Image Grant in 2024. We also were blessed with two very large gifts in 2023, one an estate gift and the other from a philanthropic service organization. These funds will not last forever, but have greatly assisted us in rebuilding our five restricted funds. This includes that used for our Training Center's maintenance; our Center needed an entirely new roof and a new HVAC system within six months of each other! We also use the funds to help cover operations such as salaries and unplanned expenses, and we began managing all our accounts including Operating to allow us to obtain interest on the funds. There are costs that are not apparent when operating a nonprofit such as ours, including the insurance we provide to the certified dogs in our programs when they are working, and we are mindful about ensuring that our expenses are in line with activities to fulfill our mission and to support our volunteers and their dogs.

These achievements aside, we are still working hard on a number of other goals, including trying to obtain new donors, embarking on our first ever "company" matching sponsor program, and developing marketing materials for small to midsize businesses. We simply cannot afford to hire a P.R. firm so we will be moving forward on our own to create momentum, step by step.

Please upload any community letters or media in support of this project.

Letter_to_support_Pawsitive_Teams.pdf

Animals_in_the_Intrepid_Spirit_Center_Camp_Pendleton_-_Bear_.pdf

Bear_at_Camp_Pendleton.jpeg

Bear_at_work.pdf

Testimonials_About_Pawsitive_Teams_Dec_2024.pdf

Please upload the annual operating budget for your organization.

PT_2025_Budget.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

Annual_financial_statement.docx

Please attach the first two pages of your Federal 990.

Pawsitive_Teams_2024_990_pages_1_and_2.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

2025_San_Marcos_Community_Foundation_Grant-Letter.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	10750
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No
Additional Funding	**SMCF Budget Worksheet 2.xlsx**
Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We have applied to other foundations to obtain funding for our Facility Dog expansion. In addition to those listed which are still pending, two grants submitted to local organizations were not funded.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Purchase of dog (puppy or yearling) from breeder	$ 3,000.00	
Transportation of pup to San Diego	$ 750.00	
Veterinary expenses for two years	$ 4,000.00	
License, Food and equipment (crates, leashes, collars, etc.) for 2 years	$ 3,000.00	
NOTE: These expenses are averages from the last three years' of new pups entering our program. We have already seen costs escalating in early 2025.		
Total budget for this PROJECT:	$ 10,750.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Sky Ranch Foundation	$ 10,000.00	P
Additional Funding Source 2	Rest Haven Foundation	$ 20,000.00	P
Additional Funding Source 3	Ameriprise Foundation	$ 20,000.00	P
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			

Pawsitive Teams

Approved Budget 2025

Income		
399999 Donations		
40100 Individuals	$	75,000.00
40000 Board Commitment	$	30,000.00
Total 40100 Individuals	**$**	**105,000.00**
40200 Corp/Service Clubs	$	25,000.00
40300 Grants	$	60,000.00
51500 Merchandise Sales	$	100.00
51600 Class Fees - Prep School	$	7,200.00
51601 Class Fees - Facility Dog Academy	$	16,500.00
51800 Demonstrations		
Total 399999 Donations	**$**	**213,800.00**
51950 Refunds	$	(1,000.00)
Total Income	**$**	**212,800.00**
Gross Profit	**$**	**212,800.00**
Gross profit inluding 2023 major gifts	**$**	**627,575.00**

Expenses		
77100 Programs		
77110 Exec Dir Salary 90%	$	28,800.00
77114 Service Dog Program Mgr 100%	$	30,000.00
77115 Facility Dog Program Mgr 100%	$	30,000.00
77116 Therapy Dog Program Mgr 100%	$	30,000.00
77117 Operations Coordinator 15%	$	2,500.00
NOTE: Salary totals under Programs	***$***	***121,300.00***
77120 Food/Equipment (all dogs)	$	12,000.00
77125 Background testing	$	500.00
77130 Phone/Web/Video	$	15,000.00
77137 Insurance - Liability & Auto	$	12,000.00
77140 Vet	$	30,000.00
77150 Service Dog Purchase/travel license	$	12,000.00
77151 Service Dog program seminar, travel	$	3,000.00
77160 Seminars/Dues/Travel other prgms	$	1,000.00
77165 Supplies	$	5,000.00
77166 Postage	$	500.00
77170 Printing	$	1,000.00
77171 Gas/oil	$	2,500.00
77172 Van Repair/Maintenance	$	1,800.00
77190 Donor/Volunteer Recog	$	4,000.00
77114 Service Dog Trainer Stipends	$	12,000.00

77115 Service Dog Puppy sitters	$	500.00
Total 77100 Programs	**$**	**234,100.00**
774000 Building Expenses		
77410 Utilities/Trash	$	7,650.00
77420 PID Assoc	$	5,750.00
77435 Property Insurance	$	2,320.00
77480 Property Taxes	$	50.00
77485 Cleaning / Maintenance	$	10,000.00
77490 Improvements	$	-
Total 774000 Building Expenses	**$**	**25,770.00**
81999 General Administration		
81000 Computer Subscriptions	$	15,000.00
82110 Exec Dir Salary 10%	$	3,200.00
77117 Operations Coordinator 85%	$	10,000.00
82114 Employers Comp	$	5,000.00
82115 Employer PR Tax Exp	$	13,500.00
82116 Bookkeeping	$	5,400.00
82117 CPA	$	1,200.00
82120 Printing/Supplies/Postage	$	6,000.00
82121 D&O Liability	$	3,000.00
82160 Marketing/Promotional	$	5,000.00
82150 Pay Pal/Bank/Endow Fees	$	2,000.00
82155 Taxes / Fees		
Total 81999 General Administration	**$**	**69,300.00**
Total Expenses	**$**	**329,170.00**
Net income	**$**	**298,405.00**
Other Income		
53000 Misc MM and Dividend earnings		
65100 Money Market earnings	$	25,000.00
54130 Endowment Earnings	$	30,000.00
Total Other Income	**$**	**55,000.00**
Other Expenses		
91000 Depreciation 7031	$	18,172.00
91100 Depreciation Cap Improve	$	1,916.00
91200 Depreciation A/C		
91300 Depreciation Handicap	$	463.00
91600 Depreciation Roof		
Total Other Expenses	**$**	**20,551.00**
Net Other Income	**$**	**34,449.00**
Net Income		
Net income revised	**$**	**332,854.00**

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Pawsitive Teams, Inc
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 7031 Carroll Road
Room/suite:
City or town: San Diego
State: CA
ZIP code: 92121
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 33-0851474

E Telephone number: (858) 558-7297

G Gross receipts $: 325,804

F Name and address of principal officer: Dr. Eileen Heveron 7031 Carroll Road, San Diego, CA 92123

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number:

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: https://pawsteams.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1999

M State of legal domicile: CA

Public Filing Only

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
The mission of Pawsitive Teams is to enhance the lives of individuals with special needs who live in San Diego county by using the skills of highly trained service, facility and therapy dogs.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	6
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

		Prior Year	Current Year
Revenue 8	Contributions and grants (Part VIII, line 1h)	667,858	245,835
9	Program service revenue (Part VIII, line 2g)	6,130	13,675
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	20,826	66,294
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	694,814	325,804
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)	142,143	140,278
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 368		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	166,543	196,992
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	308,686	337,270
19	Revenue less expenses. Subtract line 18 from line 12	386,128	-11,466

		Beginning of Current Year	End of Year
Net Assets or Fund Balances 20	Total assets (Part X, line 16)	1,810,174	1,796,763
21	Total liabilities (Part X, line 26)	6,924	4,979
22	Net assets or fund balances. Subtract line 21 from line 20	1,803,250	1,791,784

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: 04/29/2025

Dr. Eileen Heveron, Executive Director
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Leonard C Sonnenberg	Leonard C Sonnenberg	4/28/2025		P00287581

Firm's name: Sonnenberg & Company CPAs — Firm's EIN: 95-3749711
Firm's address: 5190 Governor Dr, #201, San Diego, CA 92122 — Phone no. 858-457-5252

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate Instructions.

Form **990** (2024)

HTA

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:
The mission of Pawsitive Teams is to enhance the lives of individuals with special needs who live in San Diego county by using the skills of highly trained service, facility and therapy dogs.

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 $ 261,698 including grants of $) (Revenue $)
Three Pawsitive Teams trained service dogs were placed in 2024; one Pawsitive Teams trained Facility dog was placed in 2024; and five owner-trained Facility Dog. Academy graduates were placed in 2024. In addition, the therapy dog program welcomed nine. new certified therapy dog teams to our program. We now have 13 sites across the county with active Facility Dogs and 11 sites with active therapy dog programs.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 261,698

Electronic Filing Only

To whom it may concern:

In the state of CA, only charitable corporations with gross revenues of $2 million or more must prepare annual financial statements audited by an independent certified public accountant (CPA). Because Pawsitive Teams has gross revenues well below this threshold and the cost for an audit is high, we do not have our financial statements audited.

Eileen D. Heveron, Ph.D.
Executive Director

Directorate for Warrior Transition
Navy Medicine Readiness & Training Center San Diego
Naval Medical Center San Diego
34800 Bob Wilson Drive, Building 26
San Diego, California 92134-1112

06 DEC 2024

From: LCDR L.A. SIERRA, MSC, USN, DEPARTMENT HEAD, MILITARY PATIENT PERSONNEL ADMINISTRATION, DIRECTORATE FOR WARRIOR TRANSITION

To: MRS. EILEEN HEVERON, EXECUTIVE DIRECTOR, PAWSITIVE TEAMS

Subj: PAWSITIVE TEAMS' CONTRIBUTIONS

1. My name is LCDR Sierra. I am the Department Head of Military Patient Personnel Administration under the Directorate for Warrior Transition. My department administratively oversees a total of 170 personnel in support of 88 Navy Sailors on a medical status and processes medical boards across the Southwest Region. Due to our success with managing such a high risk population, other Navy shore commands and operational commands often send us their most complicated Sailors. On 27FEB2024, one of my Sailors completed suicide. I returned one day earlier from caregiver leave to find my Staff and teammates in an emotional disarray. This is where I serendipitously met Pawsitive Teams. Carol and her team immediately came to the Staffs' and Sailors' aid while I was coordinating the standard Navy responses to a suicide. Pawsitive Teams walked our hallways with their therapy dogs and were emotionally present for Sailors experiencing grief from a fallen shipmate. They also joined us during my Sailor's memorial, which was the second hardest moment in my Naval Career.

2. Towards the end of the memorial, Pawsitive Teams informed me of the Canine Inspired Community Reintegration (CICR) program. Based on my experience as a Clinical Psychologist, I knew this would help the Sailors find a renewed sense of purpose, socialize, and learn to trust others. The program launched towards the beginning of summer and during our human factors board, which is a meeting to discuss high risk sailors and what command can do to better support them, I was informed by my Division Officer and Leading Petty Officer that CICR was improving morale, increasing adherence to military standards, and most importantly, decreasing intermittent suicidal ideation.

3. I have two powerful examples of the effect of CICR on Sailors with invisible wounds. One of my sailors, who recurrently experienced seizure like events in response to increased anxiety, stopped experiencing events after attending two CICR cohorts. Another Sailor, who faced a significant traumatic event and could only speak Mandarin due to her desire to avoid communication with others, started communicating in English. These are only a few examples of the power of dogs on Sailors who often feel alienated and lost from the rest of society.

4. The Sailors and I are grateful for the existence of the Pawsitive Teams. Without Pawsitive Teams, I know my Department would not have healed and this would have impacted our mission of serving service members with medical conditions. The Sailors and Marines significantly benefit from this program, especially those who do not respond to conventional forms of mental health treatment.

5. Should you have any further questions, you can reach me at linett.a.sierra.mil@health.mil.

L. A. SIERRA

The effects of our Pawsitive Teams' **Facility Dogs** who work with children every day are legendary. After their initial training of 18 to 24 months, each dog with its handler must also learn specific skills required by the workplace in which they are placed. Examples include:

- Ollie works with the Victim's Advocate at the Vista **courthouse**. Ollie will lay in the witness stand when children are fearful because they have to testify in court. Ollie must be unseen by the jury and his owner must sit in the audience. Ollie also plays with kids to help calm them before having to go into court or meet with a lawyer or Advocate.
- Duchess, a yellow lab who is the niece of a Pawsitive Teams service dog, works **at Helix High School**, a very large campus. The therapists that come on campus told her Handler that their job has been so much easier since Duchess joined the team because the children appear to talk more freely while petting her.
- Charlie is a Labrador retriever, trained by his dad who is the School Psychologist **at Scripps Ranch High**, another large high school in San Diego. The Psychologist was having trouble getting a student to talk. He decided to bring the student out for a walk, and they took Charlie up to the field to play fetch. Quite readily, the student started to talk….and talked and talked and talked, while playing with Charlie.
- Sandy is a Golden Retriever, working with a **pediatric occupational therapist**. After a traumatic event, one of his young clients had basically stopped walking. When Sandy joined the organization, they started having him join in this young boy's OT sessions. One day while visiting, our Program Manager witnessed the young boy race Sandy down the hallway - without the use of any devices!
- The following is an email from Dr. Laura Alles about her facility dog Copper, directly quoted:

My name is Laura Alles and I am the School Psychologist for University City High School, a comprehensive, high achieving, fast paced school with many assets and quirks in the best possible way. My dog Copper is a 2-year-old goldendoodle who graduated from Pawsitive Team's Facility Dog Program and began working at UCHS in January of this academic school year. The training he and I went through at Pawsitive Teams was extensive and invaluable. He is an unexpected and enchanting asset on this campus. The difference he has made in only a few months with students is astounding.

Copper works two days a week and is on call for additional appointments. The area in which he is the most valuable is supporting students through difficult conversations. As the school psychologist I participate in a lot of IEP meetings for students with disabilities. At the high school level the students is expected to attend their meeting and often run it as well. There is typically resistance and a lot of pre coaching work that is done for the student to be able to meaningfully participate. Copper is a great assistance with reducing anxiety and allowing the students to be focused and remain calm resulting in an increase cooperation and learning from the student. Copper has done so well in this environment that he has been requested to be a part of our Restorative Justice Department on campus in which he participates in restorative circles which are designed to mend and improve relationships that have been harmed. These circles are often incredible anxiety producing for the students but when done effectively have powerful results. Copper is able to sit in the circle and acts as a calming agent for students who are doing the work outside of their comfort zone. He knows who needs support and always sits next to the student and puts his head near for petting or lays on their feet which creates a grounding effect for the student. Lastly, Copper enjoys working with our Extensive Needs Students. For many students he is their reward for hard work and in working with our Physical Therapist and Occupational Therapist he is the reinforcement for engagement. For example students needing to move a certain way are asked to brush him or throw a ball for him, the options are endless.

I never expected so many opportunities for growth coming from adding a facility dog on campus. He has opened up relationships with students that may not have otherwise come in for support just under the guise of "can I pet your dog?". The impact Copper has had on the students and staff is immeasurable. Pawsitive teams has made this all happen.

Dr. Laura Alles Psy.D., LMFT, ATR
School Psychologist
University City High School

The effects of our Pawsitive Teams' **Therapy Dog** programs are also legendary. A few of our partners have provided the following comments:

From The Winston School: Pawsitive Teams has made such a meaningful impact on the well-being of our students at The Winston School. The volunteers bring a compassionate and warm energy to our campus, which our students sincerely appreciate. Our students delight in the companionship of the service pets and the kindness of the volunteers. Through this program, our students acquire essential skills of communication, teamwork, and trust. Pawsitive Teams fosters self-advocacy and independence among our students, providing tailored, inclusive opportunities for learning and personal growth. Pawsitive Teams' volunteers have made a profound impact on the lives of our students, and we are grateful to be a part of such an exceptional program. Manny Ocaña, M.A., Student Affairs Coordinator and Facilities Coordinator

From YTC: The Youth at the San Diego County Probation Department Youth Transition Campus (YTC) have experienced multi-layered trauma as a result having been exposed to high stress community environments. YTC follows the Youth in Custody Practice Model and incorporates trauma informed and rehabilitative services and programming into the milieu. YTC aims at providing programming that is innovative, trauma informed, and focuses on whole person wellness. The Pawsitive Teams Dog Therapy Program has offered a therapeutic and healing opportunity for our youth through a structured 6-week curriculum. The Pawsitive Teams volunteers come with a non-judgmental approach, compassion, and an empathetic approach to healing. This is turn has allowed the youth to learn to trust, build health communication patters, and increase self-esteem and confidence. The youth at YTC have reported that they "love" the program and having the opportunity to work with their own dog team is awesome. YTC is appreciative and grateful to have the amazing opportunity to be able to implement such an amazing and innovative program. Thank you Pawsitive Teams! Ariceli Ramos, LSW, Behavioral Health Manager, Youth Transitions Campus

From Rock Springs elementary: … we were able to begin our first six-week Pawsitive Teams session in February of 2023. … I monitored the students in the areas of attendance, classroom discipline referrals, as well as response to weekly school-based counseling. The most immediate impact was the student's attendance on days they were scheduled to work with Pawsitive Teams. We can also correlate an increase in overall daily attendance beyond the completion of their 6-week session. We attribute this to a few factors including our second largest finding, a sense of connectedness and reported increase in self-confidence.

Most of the students who participated in the program had a high rate of behavioral referrals. Many referrals were for class disruption and attention-seeking behaviors. Following participation in the program, each student showed a significant decrease in referrals, and an increase in class participation. Teachers reported these students demonstrated a stronger ability to acknowledge their negative behaviors. During school-based counseling sessions, students were able to better identify how their negative behaviors affected others. This in turn also enabled the school social worker to address the cause, or trauma, that was the source of the negative attention seeking.
I personally am grateful that we are able to offer this unique resource to some of our most vulnerable students and will continue to support the efforts of the Pawsitive Teams organization. Elizabeth Ramirez, Principal

theres.bear
Naval Hospital Camp Pendleton

17

Liked by **shakacp** and **others**

theres.bear Bear is here for patients and staff ❤️
#🐾 #pawsitiveteams #facilitydogs #dogsofig... more

11 hours ago

Scouting America
San Diego-Imperial Council

June 26, 2025

San Marcos Community Foundation
1 Civic Center Dr.
San Marcos, CA 92069

To Whom It May Concern:

The San Diego-Imperial Council Scouting America fully supports this application to the San Marcos Community Foundation for the Scoutreach program. The budget for the program is $7,750 of which $2,750 will come from the council and other sources. This will leave us with a grant request of $5,000 from the Rancho San Diego Community Foundation. This program will provide a safe and nurturing environment for local at-risk youth, who may otherwise join violent gangs in the area. Our Scoutreach program will serve youth ages 5-10 and their parents by providing them a program that takes place in their own community. Scoutreach reflects the diversity of San Marcos' neighborhoods and uses that strength to enhance positive experiences by offering youth and their families the opportunity to participate together in a program that keeps their children off the streets.

The Scoutreach program helps the San Diego-Imperial Council, Scouting America in achieving our mission of providing programming to serve youth of all ages, genders, and socioeconomic statuses. We believe that this program will improve the lives of the youth in San Marcos. Standing up the Scoutreach program will put in place a program that will continue to serve the youth of San Marcos for years to come. We look forward to continuing our partnership with the San Marcos Community Foundation to make a positive impact in the community, The San Diego-Imperial Council Scouting America whole-heartedly support this submission to the San Marcos Community Foundation.

Sincerely,

Sean Roy
Scout Executive

1207 Upas Street
San Diego, CA 92103
Phone (619) 298-6121
www.sdicscouting.org

Prepared. For Life.

Title

San Diego-Imperial Council Scouting America- Scouting for at Risk Youth

06/28/2025

id. 50929612

by **Joshua Riesland** in **San Marcos Community Foundation**
on behalf of **Boy Scouts of America**

1207 upas st
San Diego, California
92103
United States
619-298-6121
joshua.riesland@scouting.org

Original Submission

06/28/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	San Diego-Imperial Council Scouting America- Scouting for at Risk Youth
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Scouting for at Risk Youth
Project Start Date	9/1/2025
Project End Date	8/30/2026
Date by Which Funds Will Be Expended:	8/29/2026
Total Number of People Served by this Project	75
Total Number of People Served by this Project in San Marcos Only	75

Grant Amount Requested	5000
	Organization Details
Organization Name	San Diego-Imperial Council Scouting America
Organization Street Address	1207 Upas st
Organization City	San Diego
Organization State	CA
Organization Zip Code	92103
Organization Website	https://www.sdicscouting.org/
Organization's EIN	95-1643983 200 Boy Scouts of America, San Diego - Imperial Council 9acd4152-2584-43ad-b0aa-d41c63d49bc7 1207 Upas St San Diego CA 92103 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-06-10T00:00:00 2025-06-23T00:00:00 501(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)(vi) 2025-06-10T00:00:00 1965 11
	Contact Information
Contact First Name	Joshua
Contact Last Name	Riesland
Contact Title	Grant Writer
Contact Phone	+16192986121

Contact Email	Joshua.Riesland@scouting.org
	Project Details
Briefly describe your request for funds.	Our program will provide a safe and nurturing environment for local at-risk youth, who may otherwise join violent gangs in the area. Our Scoutreach program will serve 75 youth ages 5-10 and their parents by providing them a program that takes place in their own community in partnership with the existing San Diego Sheriff's *Rise Above* program. Scoutreach reflects the diversity of San Marcos' urban and rural neighborhoods and uses that strength to enhance positive experiences by offering youth and their families the opportunity to participate together in a program that keeps their children off the streets. Registration will open upon the start of the *RiseAbove* program to ensure the right families are able to participate. Staff will use the successful and funScouting America curriculum for Cub Scouts, which is grade level specific. Sessions will be designed to align with the *RiseAbove* program. Scoutreach will include topics such as the importance of community, family, life skills, and staying physically fit. There will also be guest speakers who will cover important topics (Police, Fire, and other professionals). We are requesting $5,000 from the San Marcos Community Foundation, with the additional funding coming from other sources.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Starting a Scoutreach program in San Marcos will be a significant step that allows youth to participate in engaging educational activities that prepare them with life skills while keeping them off the streets. We promote responsible citizenship, strong character, and personal fitness. The youth will grow up to be better citizens in their communities. We believe that our program will greatly impact the community of San Marcos and its youth. We plan on serving75 youth who live in and around San Marcos. Our Scoutreach program will provide positive benefits that will last a lifetime and will instill positive values for generations to come.There are countless stories from adults whose lives have been turned around by their early experiences as Scouts. Experiences that built self-confidence, life skills, leadership, community service, resourcefulness as well as valuable friendships and association with positive adult role-models. We believe that Scoutreach will be a vital adjunct to the Sheriff's *RiseAbove* program in that it reinforces the same values and goals and fills the gaps between their sessions so that the desired behavioral outcomes are more likely to be achieved.
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 plan to partner with the San Diego Sheriff's *RiseAbove* anti-gang program. *It* provides positive instruction for 7-12 years olds in a series of eight sessions, at the Boys & Girls Club in San Marcos.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes, in 2024 we received $1000 for our Day Camp program in San Marcos. The funds were used to purchase Day Camp supplies that enhanced the program and to reduce the cost for San Marcos families.

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 Scouting America is to prepare young people to make ethical choices over their lifetime by instilling in them the values of the Scout Oath and Law. Scouting has long been integral to our region, partnering with churches, schools, businesses, and civic organizations to promote responsible citizenship, strong character, and personal fitness to meet future challenges. Our council's vision is to be recognized as the premier youth organization within our communities. We will make outstanding, exciting, and innovative programs available to all young people. Program results will have dramatic, positive effects on the youth, adult leaders, and families we serve, building strong communities with more caring citizens. We achieve this by working with families and community organizations in each of the many communities throughout San Diego and Imperial Counties. In this way, the program can be adapted to meet the unique needs of those in particular neighborhoods, like San Marcos. We are proposing a synergistic partnership with the San Diego Sheriff's *Rise Above* program, where we augment their sessions with additional instruction and activities from our proven, age-appropriate programs. This augmentation is expected to reinforce the current *Rise Above* lessons and to produce even more enduring outcomes. We will deliver this instruction with trained staff using the Scouting curriculum that has proven successful over many years, but we will not require the youth to join a traditional Scouting unit. The *Rise Above* program aims to encourage positive peer relations, develop life skills in collaboration with local businesses and civic organizations, participate in community service, provide mentors and role models, and teach conflict resolution, leadership, and career planning. These goals align perfectly with those of Scouting and with the instruction and activities of our programs. The effectiveness of our program will be measured via (a) the number of participants in our Scoutreach to show the coverage of the program, (b) the topics covered during our sessions to illustrate the positive experiences provided, (c) feedback from the youth and their parents about the program and the activities, and (d) feedback from the *Rise Above* staff to demonstrate the benefits of this partnership.
Please upload any community letters or media in support of this project.	

Please upload the annual operating budget for your organization.

2025_Working_Budget_-_Copy.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

BSA_ELECTRONIC_AUDIT_REPORT_2.pdf

Please attach the first two pages of your Federal 990.

2021_990.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

20250625_SanMarcosCommunityGrant25.1.pdf

	Funding
Budget Worksheet	
San Marcos Community Foundation - Budget Worksheet.xlsx	
Project Budget Total	7750
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 budget is based on providing Scoutreach. We will fund the project through a registration fee and support from SDIC and grants. This grant is critical to us being able to provide this program.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Program Supplies	$	2,750.00	(Handbooks, crafts, office supplies)
Marketing / Recruiting	$	1,000.00	Google Ads
Training	$	750.00	Leader Training
Staff	$	2,500.00	Part-time Staff
Registration & Insurance	$	750.00	
Total budget for this PROJECT:	$	7,750.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	SDIC - Scouting America	$ 1,200.00	p
Additional Funding Source 2	Other Grants	$ 1,050.00	p
Additional Funding Source 3	Registration	$ 500.00	p
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			

BUDGET SUMMARY

SUPPORT & REVENUE

		2023 Budget	2024 Budget	2025 Budget
	DIRECT SUPPORT			
1	Friends of Scouting	$204,455.00	$210,000.00	$330,000.00
3	Project Sales/Gifts	$7,571.00	$30,000.00	$30,000.00
4	Special Events (Net)	$358,657.00	$425,000.00	$325,000.00
5	Legacies & Bequests	$315,553.00	$50,000.00	$50,000.00
6	Foundations & Trusts	$193,757.00	$250,000.00	$275,000.00
7	Other Direct Support - Boats	$40,316.00	$110,000.00	$75,000.00
	Total Direct Support	$1,120,309.00	$1,075,000.00	$1,085,000.00
	INDIRECT SUPPORT			
8	United Ways/Other Indirect (PPP 2020)	$0.00	$6,000.00	$5,000.00
	Total Indirect Support	$0.00	$6,000.00	
	REVENUE			
9	Service Center	$5,702.00	$10,000.00	$12,000.00
10	Product Sales-Less Comm & Cost	$200,687.00	$200,000.00	$200,000.00
11	Investment Income/Gain or Loss on Inv	$0.00	$190,000.00	$175,000.00
12	Camping Revenue	$845,491.00	$1,100,000.00	$1,100,000.00
13	Activity Revenue	$409,407.00	$195,000.00	$215,000.00
14	Other Revenue	$399,127.00	$675,000.00	$640,000.00
	Total Revenue	$1,860,414.00	$2,376,000.00	$2,342,000.00
15	TOTAL PUBLIC SUPPORT & REV	$2,980,723.00	$3,457,000.00	$3,427,000.00

EXPENSES

		2023 Budget	2024 Budget	2025 Budget
	EMPLOYEE COMPENSATION			
16	Salaries	$1,042,667.00	$1,165,000.00	$1,343,710.00
17	Employee Benefits	$149,153.00	$107,000.00	$147,808.00
18	Payroll Taxes	$157,530.00	$126,000.00	$123,622.00
18B	Employee Moving & Other	$0.00	$10,000.00	$10,000.00
	Total Employee Compensation	$1,349,350.00	$1,408,000.00	$1,625,140.00
	OTHER EXPENSES			
19	Professional Fees	$230,816.00	$230,000.00	$320,000.00
20	Program & Other Supplies	$308,103.00	$600,000.00	$600,000.00
21	Telephone & Communications	$15,032.00	$16,000.00	$18,000.00
22	Postage & Shipping	$4,543.00	$3,500.00	$4,000.00
23	Occupancy	$323,613.00	$335,000.00	$350,000.00
24	Rental & Maintenance of Equipment	$54,550.00	$110,000.00	$100,000.00
25	Printing & Publications	$22,100.00	$49,000.00	$49,000.00
26	Travel	$133,313.00	$75,000.00	$80,000.00
27	Conferences & Meetings	$96,759.00	$22,000.00	$23,000.00
28	Specific Assistance to Individuals	$2,608.00	$25,000.00	$25,000.00
29	Recognition Awards	$72,022.00	$52,000.00	$55,000.00
30	Interest Expense	$0.00	$0.00	$0.00
31	Insurance	$123,210.00	$120,000.00	$80,000.00
32	Other Expense	$188,321.00	$26,000.00	$30,000.00
33	Charter & National Service Fees	$55,200.00	$68,000.00	$66,000.00
	Total Other Expenses	$1,630,190.00	$1,731,500.00	$1,800,000.00
34	TOTAL EXPENSES	$2,979,540.00	$3,139,500.00	$3,425,140.00
35	INC (DEF) - REVENUE OVER EXP	$1,183.00	$317,500.00	$1,860.00

2024 BUDGET

SUPPORT & REVENUE

DIRECT SUPPORT
1 Friends of Scouting
3 Project Sales/Gifts
4 Special Events (Net)
5 Legacies & Bequests

6 Foundations & Trusts
7 Other Direct Support - Boats
Total Direct Support
INDIRECT SUPPORT
8 United Ways/Other Indirect (PPP 2020)
Total Indirect Support
REVENUE
9 Service Center

10 Product Sales-Less Comm & Cost
11 Investment Income/Gain or Loss on Inv
12 Camping Revenue
13 Activity Revenue

14 Other Revenue
Total Revenue
15 TOTAL PUBLIC SUPPORT & REV

EXPENSES

EMPLOYEE COMPENSATION
16 Salaries
17 Employee Benefits
18 Payroll Taxes
18B Employee Moving & Other
Total Employee Compensation
OTHER EXPENSES

19 Professional Fees
20 Program & Other Supplies
21 Telephone & Communications
22 Postage & Shipping
23 Occupancy
24 Rental & Maintenance of Equipment
25 Printing & Publications
26 Travel
27 Conferences & Meetings
28 Specific Assistance to Individuals
29 Recognition Awards
30 Interest Expense
31 Insurance
32 Other Expense
33 Charter & National Service Fees
Total Other Expenses
34 TOTAL EXPENSES

35 INC (DEF) - REVENUE OVER EXP

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.

► Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: San Diego-Imperial Council, Boy Scouts of America

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 1207 Upas Street

Room/suite:

City or town: San Diego

State: CA

ZIP code: 92103-5127

Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 95-1643983

E Telephone number: 619-298-6121

G Gross receipts $: 3,988,307

F Name and address of principal officer: Sean Roy 1207 Upas Street, San Diego, CA 92103-5127

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ► 1761

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◄ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ► sdicbsa.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ►

L Year of formation: 1914

M State of legal domicile: CA

Electronic Filing Only

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: To prepare young people to make ethical and moral choices over their lifetimes by instilling in them the values of the Scout Oath and Law.

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	37
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	37
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	74
6	Total number of volunteers (estimate if necessary)	6	3,500
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,430,174	796,926
9	Program service revenue (Part VIII, line 2g)	493,904	1,569,730
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	417,473	202,168
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	106,038	512,995
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,447,589	3,081,819

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	687	500
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)	1,990,008	999,783
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ► 523,425		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,635,924	2,062,864
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	3,626,619	3,063,147
19	Revenue less expenses. Subtract line 18 from line 12	-1,179,030	18,672

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	9,268,612	9,722,838
21	Total liabilities (Part X, line 26)	1,722,341	2,157,895
22	Net assets or fund balances. Subtract line 21 from line 20	7,546,271	7,564,943

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

Sean Roy — Interim Scout Executive

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Roland W Munger	Roland W Munger	11/3/2022		P01871456

Firm's name ► Munger & Company, CPAs — Firm's EIN ► 47-3342732

Firm's address ► 2170 South El Camino Real, Suite 217, Oceanside, CA 92054 — Phone no. 760-730-8020

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 prepare young people to make ethical and moral choices over their lifetimes by instilling in them the values of the Scout Oath and Law.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 2,386,007 including grants of $) (Revenue $ 1,569,730)

Tiger Scouts: One year family-oriented program for a group of teams, each consisting of a first-grade boy or girl and an Cub Scouting: Family and community centered approach to learning citizenship, compassion and courage through service projects, ceremonies, games, and other activities promoting character development and physical fitness. Scouts BSA: Scouts (boy or girl) develop an awareness and appreciation of their role in their community and become Venturing: Provides experiences to help young men and women, ages 14 or 13 with completion of the eighth grade through 20, become mature, responsible, caring adults. Young people learn leadership skills and participate in challenging outdoor activities, including having access to Boy Scout camping properties, a recognition program and Youth Protection training. Exploring: co-ed youth program for young men and women in the 6th grade thru 20 years old.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses ▶ 2,386,007

Electronic Filing Only

MUNGER & COMPANY, CPAs
1818 Avocado Road
Oceanside, CA 92054
(760) 730-8020
www.mungercpa.com

San Diego-Imperial Council,
Boy Scouts of America
Audited Financial Statements
December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
San Diego-Imperial Council, Boy Scouts of America

Opinion

We have audited the accompanying financial statements of San Diego-Imperial Council, Boy Scouts of America (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of San Diego-Imperial Council, Boy Scouts of America as of December 31, 2022, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of San Diego-Imperial Council, Boy Scouts of America 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-Imperial Council, Boy Scouts of America'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 San Diego-Imperial Council, Boy Scouts of America'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-Imperial Council, Boy Scouts of America'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-Imperial Council, Boy Scouts of America's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 11, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

January 11, 2024

Munger & Company, CPAs

San Diego - Imperial Council, Boy Scouts of America
Statement of Financial Position
December 31, 2022
(With Comparative Totals for December 31, 2021)

	Operating Fund		Capital Fund		Endowment Fund		Total All Funds	
ASSETS	2022	2021	2022	2021	2022	2021	2022	2021
Cash & Cash Equivalents	$ 1,843,638	$ 717,172	$ 456,110	$ 1,482,824	$ 18,913	$ 21,116	$ 2,318,661	$ 2,221,112
Accounts Receivable, Net	55,663	163,931					55,663	163,931
Promises to Give, Net	149,687	65,000	24				149,711	65,000
Inventories	59,784	29,203					59,784	29,203
Deferred Activity Expense		1,086					-	1,086
Inter-fund Loans		(450,000)				450,000	-	-
Prepaid Expenses	83,124	60,257					83,124	60,257
Total Current Assets	2,191,896	586,649	456,134	1,482,824	18,913	471,116	2,666,943	2,540,589
Land, Buildings & Equipment (net)			2,573,387	3,210,874			2,573,387	3,210,874
Right of Use Asset - Operating Lease			28,115	46,609			28,115	46,609
Long Term Investments		5,495			2,599,805	3,455,627	2,599,805	3,461,122
Total Long Term Assets	-	5,495	2,601,502	3,257,483	2,599,805	3,455,627	5,201,307	6,718,605
Total Assets	$ 2,191,896	$ 592,144	$ 3,057,636	$ 4,740,307	$ 2,618,718	$ 3,926,743	$ 7,868,250	$ 9,259,194
LIABILITIES & NET ASSETS								
Liabilities								
Accounts Payable	$ 81,031	$ 53,905	$	$ 24,499	$	$	$ 81,031	$ 78,404
Accrued Expenses	82,469	31,918		1,769			82,469	33,687
Custodial Accounts	284,229	322,592			60,000	60,000	344,229	382,592
Lawsuit Payable		2,408,701					-	2,408,701
Operating Lease Liability - Short Term			19,388	8,471			19,388	8,471
Deferred Activity Income	127,657	27,419					127,657	27,419
Other Current Liabilities	32,685	45,382					32,685	45,382
PPP Loan		492,757					-	492,757
Total Current Liabilities	608,071	3,382,674	19,388	34,739	60,000	60,000	687,459	3,477,413
Operating Lease Liability - Long Term			9,988	2,185			9,988	2,185
Custodial Accounts - Long Term					386,671	547,447	386,671	547,447
Total Long-term Liabilities	-	-	9,988	2,185	386,671	547,447	396,659	549,632
Total Liabilities	$ 608,071	$ 3,382,674	$ 29,376	$ 36,924	$ 446,671	$ 607,447	$ 1,084,118	$ 4,027,045
Net Assets								
Without Donor Restrictions	1,374,138	(2,855,530)	2,572,126	3,253,383	329,319	1,463,353	4,275,583	1,861,206
With Donor Restrictions	209,687	65,000	456,134	1,450,000	1,842,728	1,855,943	2,508,549	3,370,943
Total Net Assets	1,583,825	(2,790,530)	3,028,260	4,703,383	2,172,047	3,319,296	6,784,132	5,232,149
Total Liabilities & Net Assets	$ 2,191,896	$ 592,144	$ 3,057,636	$ 4,740,307	$ 2,618,718	$ 3,926,743	$ 7,868,250	$ 9,259,194

The Accompanying Notes are an Integral Part of the Financial Statements

San Diego - Imperial Council, Boy Scouts of America
Statement of Activities and Changes in Net Assets - Without Donor Restrictions
For the Year Ended December 31, 2022
(With Comparative Totals for December 31, 2021)

Changes in Net Assets Without Donor Restrictions

	Operating Fund		Capital Fund		Endowment Fund		Total All Funds	
SUPPORT AND REVENUE	2022	2021	2022	2021	2022	2021	2022	2021
Direct Support								
Friends of Scouting - Gross	$ 232,705	$ 171,250	$	$	$	$	$ 232,705	$ 171,250
Less Provision for Uncollectable	0	0					0	0
Net Friends of Scouting	232,705	171,250	-	-	-	-	232,705	171,250
Project Sales		1,740					0	1,740
Special Events - Gross	558,948	677,072					558,948	677,072
Less Cost of Direct Benefit	(217,149)	(408,791)					(217,149)	(408,791)
Net Special Events	341,799	268,281	-	-	-	-	341,799	268,281
Legacies and Bequests	424,539	212,500					424,539	212,500
Foundations and Trusts	251,520	113,199					251,520	113,199
Other Direct Support	72,031	155,347	13,929	78,729	2,000		87,960	234,076
Released from Restrictions	65,000	367,075	993,866	849,821			1,058,866	1,216,896
Total Direct Support	1,387,594	1,289,392	1,007,795	928,550	2,000	-	2,397,389	2,217,942
Indirect Support								
United Way	529	3,401					529	3,401
Total Indirect Support	529	3,401	-	-	-	-	529	3,401
Revenues								
Sale of Supplies - Gross	4,270	3,230					4,270	3,230
Less of Cost of Goods Sold	0	(888)					0	(888)
Net Sale of Supplies	4,270	2,342					4,270	2,342
Product Sales - Gross	736,470	739,181					736,470	739,181
Less Cost of Sales Sold	(253,661)	(245,300)					(253,661)	(245,300)
Less Commissions Paid to Units	(283,767)	(251,509)					(283,767)	(251,509)
Net Product Sales	199,042	242,372					199,042	242,372
Investment Income		42			29,377	(304,827)	29,377	(304,785)
Gain (Loss) on Investments					(347,090)	506,953	(347,090)	506,953
Gain on Sale of of Land			847,677				847,677	0
Camping Revenue, net of expense of $0	1,063,718	1,180,561					1,063,718	1,180,561
Activity Revenue	196,474	123,230					196,474	123,230
Other Revenue	895,404	461,510			1,679		897,083	461,510
Total Revenue	2,358,908	2,010,057	847,677	-	(316,034)	202,126	2,890,551	2,212,183
TOTAL SUPPORT & REVENUE	$ 3,747,031	$ 3,302,850	$ 1,855,472	$ 928,550	$ (314,034)	$ 202,126	$ 5,288,469	$ 4,433,526
EXPENSES								
Program Services	2,260,330	2,051,212	357,351	440,424			2,617,681	2,491,636
Support Services								
Management & General	141,743	2,555,043	941	787		15,092	142,684	2,570,922
Fundraising	83,831	141,570	564	381,855			84,395	523,425
Total Supporting Services	225,574	2,696,613	1,505	382,642	-	15,092	227,079	3,094,347
Charter and National Service Fee	47,975	47,500					47,975	47,500
TOTAL EXPENSES	2,533,879	4,795,325	358,856	823,066	-	15,092	2,892,735	5,633,483
Changes in Net Assets Without Donor Restrictions	$ 1,213,152	$ (1,492,475)	$ 1,496,616	$ 105,484	$ (314,034)	$ 187,034	$ 2,395,734	$ (1,199,957)

The Accompanying Notes are an Integral Part of the Financial Statements

San Diego - Imperial Council, Boy Scouts of America
Statement of Activities and Changes in Net Assets - With Donor Restrctions
For the Year Ended December 31, 2022
(With Comparative Totals for December 31, 2021)

Changes in Net Assets With Donor Restrictions	Operating Fund		Capital Fund		Endowment Fund		Total All Funds	
	2022	2021	2022	2021	2022	2021	2022	2021
Direct Support								
Capital Campaign	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legacies and Bequests							-	-
Foundations and Trusts	60,000						60,000	-
Other Direct Support	149,687	93,095		6,020			149,687	99,115
Total Direct Support	209,687	93,095	-	6,020	-	-	209,687	99,115
Revenue								
Change in Value of Split-interest Agreement					(13,215)	3,616	(13,215)	3,616
							-	-
Total Revenue	-	-	-	-	(13,215)	3,616	(13,215)	3,616
Net Assets Released from Restrictions								
Released from Restrictions	(65,000)	(367,075)	(993,866)	(849,821)			(1,058,866)	(1,216,896)
Total Reclassification of Net Assets	(65,000)	(367,075)	(993,866)	(849,821)	-	-	(1,058,866)	(1,216,896)
Change in Net Assets With Donor Restrictions	$ 144,687	$ (273,980)	$ (993,866)	$ (843,801)	$ (13,215)	$ 3,616	$ (862,394)	$ (1,114,165)

The Accompanying Notes are an Integral Part of the Financial Statements

San Diego - Imperial Council, Boy Scouts of America
Statement of Change in Net Assets - Summary
For the Year Ended December 31, 2022
(With Comparative Totals for December 31, 2021)

				Total All Funds	
NET ASSETS - BEGINNING	**Operating Fund**	**Capital Fund**	**Endowment Fund**	2022	2021
Without Donor Restrictions	$ (2,855,530)	$ 3,253,383	$ 1,463,353	$ 1,861,206	$ 3,061,163
With Donor Restrictions	65,000	1,450,000	1,855,943	3,370,943	4,485,108
Total Net Assets, Beginning of Year	(2,790,530)	4,703,383	3,319,296	5,232,149	7,546,271
Changes in Net Assets Without Donor Restrictions	1,213,152	1,496,616	(314,034)	2,395,734	(1,199,957)
Change in Net Assets With Donor Restrictions	144,687	(993,866)	(13,215)	(862,394)	(1,114,165)
Net Change	1,357,839	502,750	(327,249)	1,533,340	(2,314,122)
Transfers - Without Donor Restrictions	3,016,516	(2,196,516)	(820,000)	-	-
Adjustments to Net Assets With Donor Restrictions		18,643		18,643	-
Adjustments to Net Assets Without Donor Restrictions				-	-
Total Net Change in Net Assets	4,374,355	(1,675,123)	(1,147,249)	1,551,983	(2,314,122)
NET ASSETS - END					
Without Donor Restrictions	1,374,138	2,572,126	329,319	4,275,583	1,861,206
With Donor Restrictions	209,687	456,134	1,842,728	2,508,549	3,370,943
Total Net Assets, End of Year	$ **1,583,825**	$ **3,028,260**	$ **2,172,047**	$ 6,784,132	$ 5,232,149

The Accompanying Notes are an Integral Part of the Financial Statements

San Diego - Imperial Council, Boy Scouts of America
Statement of Functional Expenses
For the Year Ended December 31, 2022
(With Comparative Totals for December 31, 2021)

	Program Services	Supporting Services			2022 Total	2021 Total
		Mgt & Gen	Fundraising	Total		
Employee Compensation						
Salaries	$ 717,563	$ 57,149	$ 14,450	$ 71,599	$ 789,162	$ 849,183
Employee Benefits	96,384	12,862	3,215	16,077	112,461	78,227
Payroll Taxes and Related Expenses	81,661	11,423	2,856	14,279	95,940	86,799
Total Employee Compensation	895,608	81,434	20,521	101,955	997,563	1,014,209
Other Expenses						
Professional fees	153,320	17,955	16,723	34,678	187,998	198,374
Supplies	530,582	3,846	11,529	15,375	545,957	538,131
Telephone	12,507	1,744	436	2,180	14,687	16,029
Postage and shipping	2,692	379	644	1,023	3,715	4,807
Occupancy	236,517	1,881	5,471	7,352	243,869	146,641
Rental and maintenance of equipment	140,573	3,342	1,438	4,780	145,353	188,524
Printing and publication	8,326	1,162	12,835	13,997	22,323	12,404
Vehicle and travel	66,745	4,335	2,245	6,580	73,325	55,287
Conferences and meetings	11,634	959	240	1,199	12,833	4,969
Specific assistance to individuals	25,798			0	25,798	500
Recognition and awards	85,593	1,670	6,219	7,889	93,482	39,497
Insurance	92,815	10,196	2,549	12,745	105,560	193,463
Interest	5,188	732	183	915	6,103	0
Legal				0	0	2,408,701
Loss on disposal of assets	70,105				70,105	
Other	40,575	11,047	2,862	13,909	54,484	567,979
Total Other Expense	1,482,970	59,248	63,374	122,622	1,605,592	4,375,306
Depreciation of Buildings/Equipment	239,103	2,002	500	2,502	241,605	196,468
Total Functional Expenses	$ 2,617,681	$ 142,684	$ 84,395	$ 227,079	$ 2,844,760	$ 5,585,983

The Accompanying Notes are an Integral Part of the Financial Statements

San Diego - Imperial Council, Boy Scouts of America
Statement of Cash Flows
For the Year Ended December 31, 2022
(With Comparative Totals for December 31, 2021)

	Operating Fund	Capital Fund	Endowment Fund	Total All Funds 2022	Total All Funds 2021
Cash Flows from Operating Activities:					
Total Net Change in Net Assets	$ 4,374,355	$ (1,675,123)	$ (1,147,249)	$ 1,551,983	$ (2,314,122)
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:					
Depreciation		241,605		241,605	196,468
Forgiveness of PPP loan	(492,757)			(492,757)	
Write-off of Receivable				-	567,979
Gain on sale of land		(847,677)		(847,677)	
Loss on disposal of fixed assets		70,105		70,105	
Unrealized (gain) loss on investment			(347,090)	(347,090)	506,953
Changes in operating assets and liabilities:					
Accounts Receivable, Net	108,268			108,268	(91,275)
Promises to Give, Net	(84,687)	(24)		(84,711)	360,010
Inventories	(30,581)			(30,581)	105,561
Deferred Activity Expense	1,086			1,086	
Prepaid Expenses	(22,867)			(22,867)	(31,910)
Accounts Payable	27,126	(24,499)		2,627	(281,381)
Accrued Expenses	50,551	(1,769)		48,782	(107,079)
Custodial Accounts	(38,363)		-	(38,363)	(95,057)
Lawsuit Payable	(2,408,701)			(2,408,701)	2,408,701
Deferred Activity Income	100,238			100,238	(148,517)
Other Current Liabilities	(12,697)			(12,697)	31,649
Net Cash Provided (Used) by Operating	1,570,971	(2,237,382)	(1,494,339)	(2,160,750)	1,107,980
Cash Flows from Financing Activities:					
Custodial Accounts			(160,776)	(160,776)	8,915
Borrowing on Capital Assets		36,807		36,807	1,795
Payments on Capital Asset Borrowings		(8,471)		(8,471)	(7,079)
Inter-fund Loans	(450,000)		450,000	-	-
Borrowing on PPP Loan				-	492,757
Net Cash Provided (Used) by Financing	(450,000)	28,336	289,224	(132,440)	496,388
Cash Flows from Investing Activities:					
Net Investment Activity	5,495		1,202,912	1,208,407	(1,122,143)
Cash Received from Sale of Fixed Assets		1,769,010		1,769,010	-
Purchase of Fixed Assets		(586,678)		(586,678)	(409,681)
Net Cash Provided (Used) by Investing	5,495	1,182,332	1,202,912	2,390,739	(1,531,824)
Net Change in Cash	1,126,466	(1,026,714)	(2,203)	97,549	72,544
Beginning Cash and Cash Equivalents	717,172	1,482,824	21,116	2,221,112	2,148,568
Ending Cash and Cash Equivalents	$ 1,843,638	$ 456,110	$ 18,913	$ 2,318,661	$ 2,221,112

The Accompanying Notes are an Integral Part of the Financial Statements

Note 1. Organization and Nature of Activities

The San Diego-Imperial Council, Boy Scouts of America (the Council), operates in California, including the counties of San Diego and Imperial. The Council's website address is www.sdicbsa.org. The Council has four camping facilities located within its service area. The Council also maintains control of a trust fund with a corporate trustee, which was established for the benefit of the Council. The Council is an independent not-for-profit organization devoted to promoting, within the territory covered by the charter from time to time granted it by the Boy Scouts of America and in accordance with the Congressional Charter, Bylaws, and Rules and Regulations of the Boy Scouts of America, the Scouting programs of promoting the ability of boys and girls, and young men and women to do things for themselves and others, training them in Scoutcraft, and teaching them patriotism, courage, self-reliance, and kindred virtues, using the methods which are now in common use by the Boy Scouts of America. In addition to support for organizational and programmatic Scouting activities, the National Council of the Boy Scouts of America (the "National Council") provides components of the Council's employee benefit plans and liability insurance as well as components of the Council's technology, software, and other items. The Council delivered Scouting to 6,507 youth members in 2022. Scouting programs include the following:

The Council's programs are classified as follows:

Lion Scouts - A fun introduction to the Scouting program for kindergarten-age youth eager to get going! Lions do adventures with their adult partners and other Lions every month. This program introduces youth and their families to Scouting and the outdoors as it builds a foundation of character. A Lion den is part of the Cub Scout pack.

Tiger Scouts - One-year, family-oriented program for a group of teams, each consisting of a first-grade (or 7-year-old) boy or girl and an adult partner (usually a parent). A Tiger den is part of the Cub Scout pack.

Cub Scouting – Family- and community-centered approach to learning citizenship, compassion, and courage through service projects, ceremonies, games, and other activities promoting character development and physical fitness.

Scouts BSA – Scouts BSA is a year-round program for youth 11-17 years old that provides fun, adventure, learning, challenge, and responsibility to help them become the best version of themselves.

Venturing Provides experiences to help young men and women, ages 14 - or 13 with completion of the eighth grade-through 20, become mature, responsible, caring adults. Young people learn leadership skills and participate in challenging outdoor activities, including having access to Boy Scout camping properties, a recognition program, and Youth Protection training.

Sea Scouts - For over 100 years Sea Scouting has promoted better citizenship and improved members' boating skills through instruction and practice in water safety, boating skills, outdoor, social, service experiences, and knowledge of our maritime heritage.

Learning for Life - Program that enables young people to become responsible individuals by teaching positive character traits, career development, leadership, and life skills so they can make ethical choices and achieve their full potential.

Note 1. Organization and Nature of Activities (continued)

Families can choose to sign up their sons and daughters who are ages 5-10 for Cub Scouts. Chartered organizations may choose to establish a new girl pack, establish a pack that consists of girl dens and boy dens or remain an all-boy pack. Cub Scout dens will be single gender - all boys or all girls. In February 2019, using the same curriculum as the former "Boy Scout" program, Scouts BSA launched its new program enabling all eligible youth ages 11-17 to earn the Eagle Scout rank. This unique approach allows the organization to maintain the integrity of the single-gender model while also meeting the needs of today's families.

Note 2. Summary of Significant Accounting Policies

Fund Accounting

To ensure observance of limitations and restrictions placed on the use of available resources, the accounts of the Organization are maintained in accordance with the principles of fund accounting. Under such principles, resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with specified activities or objectives. The accounts of the Council are maintained in three self-balancing fund groups according to their nature and purposes as follows:

General Operating Fund – The general operating fund is used to account for the Council's operating activities.

Capital Fund – The capital fund is used to account for property, buildings, equipment, and legally restricted cash that is to be expended for property, buildings, and equipment and related debt payments. Also, included in this fund are investments either restricted or designated for capital repair and improvements where the income is either designated or restricted for those particular items. Revenues and expenses related to the capital fundraising campaign are also included in this fund.

Endowment Fund – The endowment fund is normally used to account for amounts of gifts and bequests accepted with legal restrictions based on donor stipulation that the principal be maintained intact in perpetuity, until the occurrence of a specified event or for a specified period, and that only income from the investment thereof be expended either for general purposes or for purposes specified by the donor. Investment funds with and without donor restrictions are also included in the endowment fund.

Certain donor-restricted net assets have been restricted by donors to be maintained by the Council in perpetuity.

Basis of Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-205, Not-for-Profit Entities, Presentation of Financial Statements. During 2018, the Council adopted the provisions of Accounting Standards Update ("ASU") 2016-14: Not-for-Profit-Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities, which improves the current net asset classification and the related information presented in the financial statements and notes about the Council's liquidity, financial performance, and cash flows.

Note 2. Summary of Significant Accounting Policies, (continued)

Prior Year Summarized Comparative Information
The financial statements and certain notes include certain prior year summarized comparative information in total, but not by fund balance. Such information does not always include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"). Accordingly, such information should be read in conjunction with the Council's financial statements as of and for the year ended December 31, 2021, from which the summarized comparative information was derived.

Use of Estimates
The preparation of financial statements in conformity with U.S. GAAP 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.

Cash and Cash Equivalents
The Council considers all highly liquid investments purchased with original maturities of three months or less to be cash equivalents.

Restricted Cash
At December 31, 2022 and 2021, restricted cash consists of cash received from donor contributions restricted for capital projects. The funds are placed into a separate bank account and as payments are made for the capital projects, operating funds are reimbursed through restricted cash. Fund 2 restricted cash totaled $456,110 and $1,450,000, respectively, for the years ended December 31, 2022, and 2021.

Concentration of Credit Risk
The Council maintains its cash and cash equivalents in financial institution accounts, which may, at times, exceed the federally insured limit of $250,000 set by the Federal Deposit Insurance Corporation. The Council has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash held in such institutions.

Accounts Receivable
Accounts receivable are recorded primarily for product sales and are reported at net realizable value if the amounts are due within one year. An allowance for doubtful accounts is based on an analysis of expected collection rates determined from experience. No allowance for doubtful accounts was considered necessary as of December 31, 2022, and 2021.

Interfund Loans
The Council records interfund loans on a single line in the asset section of the statement of financial position, and classifies them as current or long-term based on the intended repayment date of the loan. The total of all three interfund loan accounts must be zero in the totals column of the statement of financial position.

Inventories
Inventories, which consist primarily of Scouting supplies, are stated at the lower of average cost or net realizable value.

Note 2. Summary of Significant Accounting Policies, (continued)

Land, Buildings, Equipment, Construction in Process and Related Depreciation

Purchased property and equipment are stated at cost. Maintenance and repairs are charged to operations when incurred. Betterments and renewals of $2,000 or more are capitalized. When property and equipment is sold or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included in the change in net assets.

Depreciation of property and equipment and amortization of leasehold improvements are computed using the straight-line method based on the shorter of the estimated useful lives or lease terms of the assets as follows:

Assets	Estimated Useful Lives
Land improvements	25 – 40 years
Buildings and leasehold improvements	25 – 40 years
Furniture, fixtures and equipment	5 – 10 years

Donations of property and equipment are recorded as contributions at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose based on its fair value. Assets donated with explicit restrictions regarding their use, absent donor stipulations regarding how long those donated assets must be maintained, are recorded as net assets with donor restrictions. The Council reports expirations of donor restrictions when the donated or acquired assets are placed into service as instructed by the donor. The Council reclassifies net assets with donor restrictions that are temporary in nature to net assets without donor restrictions at that time.

Long-lived Assets

Long-lived assets are reviewed 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 future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. No impairment charges were recorded during the years ended December 31, 2022, and 2021.

Investments

Investments with readily determinable fair values are measured at fair value in the statement of financial position. The fair value of investments in the BSA Commingled Fund have been calculated using the net asset value (NAV) of the Council's ownership in the partners' capital. Interest, dividends, realized and unrealized gains and losses on investments, net of fees, are recorded as investment return in the statement of activities and changes in net assets. Realized gains and losses are determined on a specific identification basis. Realized and unrealized gains and losses, interest, and dividends on investments are recorded as net assets without donor restriction unless such amounts are restricted by the donor or by law. Investments received as gifts are recorded at the estimated fair value at the date of the gift. Investments are classified based on their original maturities. Investments with original maturities of less than 12 months are classified as short-term investments.

Note 2. Summary of Significant Accounting Policies, (continued)

Revenue Recognition

Revenue Recognition Revenue from Exchange Transactions: The Council recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Council records the following exchange transaction revenue in its statement of activities and changes in net assets for the years ending December 31, 2022, and 2021:

Trading Post sales - The Council operates Trading Posts at its summer camps, which sell Scouting-related merchandise on a retail basis to customers. The performance obligation is the delivery of the good to the customer. The transaction price is established by the Council based on retail prices suggested by the suppliers. As each item is individually priced, no allocation of the transaction price is necessary. The Council recognizes revenue as the customer pays and takes possession of the merchandise. Some merchandise is sold with a right of return. If probable customer returns exist at the end of an accounting period, the Council estimates and records in its financial statements a liability for such returns, which offsets revenue. No liability for probable customer returns was considered necessary as of December 31, 2022, and 2021.

Product sales - To help Scout packs and troops raise the money they need to fund programs and activities throughout the year, the Council participates in the Trail's End Popcorn program. Scout packs and troops purchase popcorn from the Council, which they then resell to customers. The Scout packs and troops earn a commission of 35% on each sale they make, which may be used to offset the price of the popcorn they purchase from the Council. The popcorn sale also helps the Council raise money in support of its programs. Popcorn sales to Scout units start in the fall of each year, with the units placing their orders online through the Trail's End website. The price the Scout unit pays for the popcorn is established by the Council, and each item is individually priced, so no allocation of the transaction price is required. Many BSA units are allowed to purchase popcorn "on account" with payment due at a later date. Per FASB ASU 2014-09, the Council is required to assess the probability of collecting these accounts receivable in order to determine whether there is a substantive transaction between the council and the unit. In making this collectability assessment, the Council exercises judgment and considers all facts and circumstances, including its knowledge of the customer. The Council uses the Trail's End website to track and manage unit accounts receivable. With popcorn sales, the performance obligation is delivery of the product, which is fulfilled by the Council at predetermined times and locations. Revenue recognition occurs when the product has been delivered.

The Council presents separately in its statements of activities and changes in net assets gross revenues from popcorn sales, cost of goods sold, and unit commissions (retained by or paid to the unit). Scout units have the right to return to the Council any unsold product, subject to a return-by date of October 31, 2023. As of December 31, 2022, and 2021, no probable popcorn returns existed. Accordingly, no liability for probable customer returns was considered necessary.

Note 2. Summary of Significant Accounting Policies, (continued)

Camping and Activity revenue - The Council conducts program-related experiences such as Day Camps, Day Hikes, Weekend Overnights, Camporees, and Summer Camps where the performance obligation is delivery of the program. Fees for camps and activities are set by the Council. For resident camps, fees include program supplies, meals, lodging, recognition items, staffing, and facility costs. As is customary, these items are not separately priced and are therefore considered to be one performance obligation. Activities such as the National Scout Jamboree may include a transportation component in the transaction price. Some special camp programs do incur additional fees (shooting sports, for example), which are separately priced. BSA activities such as Wood Badge may involve program supplies, recognition items, and meals, and are also considered to be one performance obligation. Fees collected in advance of delivery of the camp or activity are initially recognized as liabilities (deferred revenue) and are only recognized in the statements of activities after delivery of the program has occurred.

Special fundraising event revenue: The Council conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event— the exchange component, and a portion represents a contribution to the Council. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to the Council. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. The direct costs of the special events, which ultimately benefit the donor rather than the Council, are recorded as costs of direct donor benefits in the statement of activities and changes in net assets. The performance obligation is delivery of the event, which is usually accompanied by a presentation. The event fee is set by the Council. FASB ASU 2014-09 requires allocation of the transaction price to the performance obligation(s). Accordingly, the Council separately presents in its statement of activities and changes in net assets or notes to financial statements] the exchange and contribution components of the gross proceeds from special events. Special event fees collected by the Council in advance of its delivery are initially recognized as liabilities (deferred revenue) and recognized as special event revenue after delivery of the event. For special event fees received before year-end for an event to occur after year-end, the Council follows AICPA guidance where the inherent contribution is conditioned on the event taking place and is therefore treated as a refundable advance along with the exchange component.

Other Revenue: Other revenue consists primarily of rent revenue and is recognized on a monthly basis as earned.

Note 2. Summary of Significant Accounting Policies, (continued)

Contributions Receivable

Unconditional promises to give (pledges) that are to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are initially recorded at the fair value of their estimated future cash flows as of the date of the promise to give through the use of a present value discount technique. In periods subsequent to initial recognition, unconditional promises to give are reported at the amount management expects to collect and are discounted over the collection period using the same discount rate as determined at the time of initial recognition. The discount rate determined at the initial recognition of the unconditional promise to give is based upon management's assessment of many factors, including when the receivable is expected to be collected, the creditworthiness of the other parties, the Council's past collection experience and its policies concerning the enforcement of promises to give, expectations about possible variations in the amount or timing, or both, of the cash flows, and other factors concerning the receivables collectability. Amortization of the discounts is included in support from contributions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. An allowance for uncollectible pledges is recorded when the Council determines, based on historical experience and collection efforts, that a contribution receivable (carried over from a prior year) is uncollectible. As of December 31, 2022, and 2021, contributions receivable was approximately $149,000 and $65,000.

Donated Materials and Services

Donated land, buildings, equipment, investments, and other noncash donations are recorded as contributions at their fair market value at their date of donation. The Council reports the donations in the net assets without donor restrictions category, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets must be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported in the net assets with donor restrictions category. Per FASB ASU 2016-14 and absent explicit donor stipulations about how long those long-lived assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

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 Council. Some members of the Council have donated significant amounts of time to the Council in furthering its programs and objectives. However, no amounts have been included in the financial statements for donated member or volunteer services since they did not meet the criteria for recognition.

Note 2. **Summary of Significant Accounting Policies, (continued)**

Functional Expenses

The costs of providing the Scouting program and supporting services have been summarized on the statement of activities and changes in net assets on a functional basis. Most expenses can be directly attributed to the program or supporting functions. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses in this category include occupancy, depreciation, office expenses, insurance, salaries and wages of support personnel, including the Scout executive's, accounting, information technology personnel, and payroll taxes. The basis of allocation of these expenses is the result of a time study of staff performed every three years. The percentage of time allocated to each of the programs and the supporting functions is based on the average of the results of three separate studies and is applied to the expenses that are allocated. In accordance with the policy of the National Council of the Boy Scouts of America (the "National Council"), the payment of the charter fee to the National Council is not allocated as a functional expense. The financial statements report expenses by function in the Statement of Functional Expenses.

Advertising Costs

Advertising costs are expensed when incurred.

Custodial Accounts

Custodial accounts represent amounts held by the Council as custodian for a trust for which they are trustee, registration fees for member units, amounts on deposit for affiliated Scouting associations for their future use, and amounts on deposit by member units for purchases of uniforms and supplies. From time to time, transactions occur wherein certain funds deposited in the Custodial Accounts are properly funds of the Council. In such instances, after account reconciliation, those funds are transferred to the Council's operating account.

Income Taxes

The Council is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. The Council is subject to federal income tax on any unrelated business taxable income. The Council evaluates its uncertain tax positions, if any, on a continual basis through review of its policies and procedures, review of its regular tax filings, and discussions with outside experts. No uncertain tax positions were identified by the Council as of December 31, 2022, and 2021.

The Council's policy is to classify income tax penalties and interest as interest expense in its financial statements. During the years ended December 31, 2022 and 2021, respectively, the Council incurred no penalties and interest. The Council's Federal Return of Organizations Exempt from Income Tax (Forms 990) for 2020, 2021 and 2022 are subject to examination by the IRS, generally for the three years after they were filed. The Council's CA Exempt Organization Annual Information Returns (Forms 199 and RRF-1) for 2019, 2020, 2021, and 2022 are subject to examination by CA, generally for the four years after they were filed. As of the date of this report, the Council's 2022 returns were previously filed.

Note 2. Summary of Significant Accounting Policies, (continued)

Fair Value Measurement

The FASB established a framework for measuring fair value and disclosing fair value measurements to financial statement users. Fair value is the price that would be received to sell an asset or paid to transfer a liability (referred to as the "exit price") in an orderly transaction between market participants in the principal market, or if none exists, the most advantageous market, for specific assets or liabilities at the measurement dates. The fair value should be based on assumptions that market participants would use, including consideration of nonperformance risk.

In determining fair value, the Council uses various valuation approaches. The FASB established a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Council. Unobservable inputs are inputs that reflect the Council's assumptions about assumptions market participants would use in pricing the assets or liabilities developed based on the best information available in the circumstances.

The hierarchy is broken down into three levels based on the observability of inputs as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets to which the Council has access.

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The availability of observable inputs can vary and is affected by a wide variety of factors, including, for example, the type of asset or liability, the liquidity of markets and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised by the Council in determining fair value is greatest for instruments categorized in Level 3.

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the level in the fair value hierarchy within which the fair value measurement falls in its entirety is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

Note 2. Summary of Significant Accounting Policies, (continued)

Fair value is a market-based measure considered from the perspective of a market participant rather than an organization-specific measure. Therefore, even when market assumptions are not readily available, the Council's own assumptions are set to reflect those that the Council believes market participants would use in pricing the asset or liability at the measurement date.

Recently Issued Accounting Standards

In 2019, the Council adopted the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606), as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. Results for reporting the years ending December 31, 2022 and 2021 are presented under FASB ASC Topic 606. The ASU has been applied retrospectively to all periods presented, with no effect on net assets or previously issued financial statements.

During 2021, the Council adopted the provisions of FASB ASU 2018-13, Fair Value Measurement (Topic 820) Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement. The amendments in this Update modify the disclosure requirements on fair value measurements in Topic 820, Fair Value Measurement. Adoption of this pronouncement had no effect on the Council's current or previously issued financial statements.

During 2022, the Council adopted Leases (Topic 842) Discount Rate for Lessees That Are Not Public Business Entities (ASU-2021-09)— Topic 842 currently provides lessees that are not public business entities with a practical expedient that allows them to elect, as an accounting policy, to use a risk-free rate as the discount rate for all leases. The amendments in this Update allow those lessees to make the risk-free rate election by class of underlying asset, rather than at the entity-wide level. An entity that makes the risk-free rate election is required to disclose which asset classes it has elected to apply a risk-free rate. The amendments require that when the rate implicit in the lease is readily determinable for any individual lease, the lessee use that rate (rather than a risk-free rate or an incremental borrowing rate), regardless of whether it has made the risk-free rate election. Entities, including local councils, that have not yet adopted Topic 842 as of November 11, 2021, are required to adopt the amendments in this Update at the same time that they adopt Topic 842.

During a prior year, the Council adopted Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842), Effective Dates for Certain Entities (ASU 2021-05). In order to give immediate relief to certain entities as a result of the widespread, adverse economic effects caused by the COVID-19 pandemic, on June 3, 2021, the FASB issued ASU No. 2021-05, This Accounting Standards Update defers the effective dates of FASB ASC Topics 606 and 842 to fiscal years beginning after December 15, 2019 and December 15, 2020, respectively, for certain entities that had not issued their financial statements (or made them available for issuance) as of June 3, 2021. The Council adopted FASB ASC 606 with no effect on its net assets.

Note 2. **Summary of Significant Accounting Policies, (continued)**

During 2021, the Council adopted Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (ASU 2020-07)— Effective in 2022, the amendments in this Update apply to nonprofit organizations that receive contributed nonfinancial assets. Contribution revenue may be presented in the financial statements using different terms (for example, gifts, donations, grants, gifts-in-kind, donated services, or other terms). The amendments address presentation and disclosure of contributed nonfinancial assets. The term nonfinancial asset includes fixed assets (such as land, buildings, and equipment), use of fixed assets or utilities, materials and supplies, intangible assets, services, and unconditional promises of those assets.

During a prior year, the Council adopted Not-for-Profit Entities (Topic 958) Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (ASU 2018-08). Effective in 2019, this accounting standard is meant to help not-for-profit entities evaluate whether transactions should be accounted for as contributions or as exchange transactions and, if the transaction is identified as a contribution, whether it is conditional or unconditional. ASU 2018-08 clarifies how an organization determines whether a resource provider is receiving commensurate value in return for a grant. If the resource provider does receive commensurate value from the grant recipient, the transaction is an exchange transaction and would follow the guidance under ASU 2014-09 (FASB ASC Topic 606). If no commensurate value is received by the grant maker, the transfer is a contribution. ASU 2018-08 stresses that the value received by the general public as a result of the grant is not considered to be commensurate value received by the provider of the grant. Adoption of this standard had no effect on the Council's net assets.

During a prior year, the Council adopted ASU 2016-18, Statement of Cash Flows (Topic 230). Effective in 2019 this ASU requires that a statement of cash flows explain the change during the period in the total cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the consolidated statement of cash flows. The amendments in the ASU do not provide a definition of restricted cash or restricted cash equivalents. The Council has applied the provisions of ASU 2016-18 to retrospectively to all periods presented with no effect on net assets or previously issued financial statements.

During a prior year, the Council adopted FASB ASU 2016-01, Financial Instruments – Overall Recognition and Measurement of Financial Assets and Financial Liabilities (Topic 825-10) allows an NFP to choose, on an investment-by-investment basis, to report an equity investment without a readily determinable fair value, that does not qualify for the practical expedient fair value in accordance with FASB ASC 820-10-35-59, at its cost minus impairment, if any, plus or minus changes resulting from observable price changes in orderly transactions for the identical or a similar investment of the same issue. The FASB ASU requires additional disclosures about those investments. Adoption of this accounting pronouncement had no effect on the Council's financial statements.

Note 2. Summary of Significant Accounting Policies, (continued)

During 2022, the Council adopted FASB issued ASU No. 2016-02, Leases (Topic 842). This ASU requires that a lease liability and related right-of-use-asset representing the lessee's right to use or control the asset be recorded on the statement of financial position upon the commencement of all leases except for short-term leases. Leases will be classified as either finance leases or operating leases, which are substantially similar to the classification criteria for distinguishing between capital leases and operating in existing lease accounting guidance. As a result, the effect of leases in the consolidated statement of activities and changes in net assets and the statement of cash flows will be substantially unchanged from the existing lease accounting guidance. In 2021, the FASB delayed the effective date for nonpublic entities to fiscal years beginning after December 15, 2021.

In prior years, the Council adopted FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities, which changed the previous guidance for net asset classification, governing board designations, investment return, underwater endowment funds, expenses, liquidity, and presentation of operating cash flows. ASU 2016-14 reduced the required number of classes of net assets from three to two: net assets with donor restrictions and net assets without donor restrictions. ASU 2016-14 also requires not-for-profit entities to provide enhanced disclosures about the amounts and purposes of governing board designations and appropriations. ASU 2016-14 requires not-for-profits to report investment return net of external and direct internal investment expenses. The requirement to disclose those netted expenses was eliminated. ASU 2016-14 requires not- for-profit entities to disclose the aggregate fair value of underwater endowment funds as well as the aggregate original gift amounts to be maintained. ASU 2016-14 also requires an NFP to disclose its interpretation of the ability to spend from underwater endowment funds including its policy, and any actions taken during the period, concerning appropriation from underwater endowment funds. All underwater endowment funds are classified as part of net assets with donor restrictions rather than as a charge to unrestricted net assets as per the previous rules. In the absence of explicit donor restrictions, ASU 2016-14 requires not-for-profit entities to use the placed-in-service approach to account for capital gifts. The option to use the over-time approach has been eliminated. ASU 2016-14 requires expenses to be reported by nature in addition to function and include an analysis of expenses by both nature and function. The methods used by not-for-profit entities to allocate costs among program and support functions must be disclosed. ASU 2016-14 requires not-for-profit entities to provide both qualitative and quantitative information on management of liquid available resources and the ability to cover short-term cash needs within one year of the balance sheet date. For statements of cash flows, ASU 2016-14 eliminates the requirement to present or disclose the indirect method of reconciliation if the entity decides to use the direct method. ASU 2016-14 was effective for annual reporting periods beginning after December 15, 2017. The Council adopted the provisions of ASU 2016-14 in 2018.

Note 3. Liquidity and Availability of Funds

The Council's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, are as follows:

Note 3. Liquidity and Availability of Funds, (continued)

	2022	2021
Cash—Operating Fund	$1,843,638	$ 717,172
Contributions receivable—Operating Fund	149,687	65,000
Accounts receivable—Operating Fund	55,663	163,931
Total financial assets as of year end	2,048,988	946,103
Appropriation from quasi-endowment for general expenditure in subsequent year	-	-
Total financial assets available to meet general expenditures within the next 12 months	**$2,048,988**	**$ 946,103**

The Council's endowment funds consist of donor-restricted endowments and a quasi-endowment. Income from donor-restricted endowments is restricted for specific purposes and, therefore, is not available for general expenditure. As described in Note 15, the quasi-endowment has a spending rate of 5 percent. The Board has not identified the appropriations from the quasi-endowment that will be available within the next 12 months as of December 31, 2022, and 2021, respectively.

As part of the Council'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 Council invests cash in excess of daily requirements in short-term investments. To help manage unanticipated liquidity needs, the Council has a quasi-endowment of approximately $329,000. Although the Council does not intend to spend from its quasi-endowment other than amounts appropriated for general expenditure as part of its annual budget approval and appropriation process, amounts from its quasi-endowment could be made available if necessary. However, both the quasi- endowment and donor-restricted endowments contain investments with lock-up provisions that would reduce the total investments that could be made available (see Note 15 for disclosures about investments).

Note 4. Fund Balance Transfers

Certain cash transfers between funds were made during the year to properly report all funds on a basis consistent with executive board designations and the Council's accounting policies.

Note 5. Promises to Give

Contributions receivable consist of the following as of December 31, 2022 and 2021:

	2022	2021
Friends of Scouting	$ 149,687	$ 65,000
Special Events	-	-
Other promises	-	-
Restricted to Endowment Fund	-	-
Capital campaign pledges	24	-
Less: Discount for timing of cash flows	-	-
Subtotal	149,711	65,000

Note 5. Promises to Give, (continued)

Less: Allowance for uncollectible	-	-
Net	$ 149,711	$ 65,000
Pledges receivable, due in:		
Less than one year	$ 149,711	$ 65,000
One to five years	-	-
More than five years	-	-
	$ 149,711	$ 65,000

Note 6. Land, Buildings, and Equipment

Land, buildings and equipment in the Capital Fund, consisted of the following at December 31, 2022 and 2021:

	2022	2021
Land	$1,032,053	$1,208,942
Building	4,806,040	4,881,727
Land and Leasehold Improvements	1,891,826	1,981,508
Furniture and equipment	1,035,443	1,065,637
Vehicles	102,282	102,282
Aquatic Equipment	129,382	129,382
Construction in Process	-	181,318
	8,997,026	**$9,550,796**
Less: accumulated depreciation	(6,423,639)	(6,339,922)
Net book value—land, buildings, and equipment	**$2,573,387**	**$3,210,874**

Note 7. Investments

Investments at December 31, 2022 and 2021 are composed of the following:

	2022	2021
Union Bank – money market	$ 359,173	$ 622,204
Union Bank - fixed income	872,771	1,031,189
Union Bank – equities	1,075,723	1,497,876
Pooled income trust funds	197,138	210,353
Hillam – land in Colorado	95,000	95,000
Mangham trust - land	-	4,500
Total investments	**$2,599,805**	**$3,461,122**

Note 7. Investments, (continued)

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with various investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported on the financial statements.

The following schedule summarizes the investment return in the Statement of Activities and Changes in Net Assets for the years ended December 31, 2022 and 2021:

	2022	2021
Interest	$ 51,831	$ 41,265
Net realized gains	29,543	93,617
Net unrealized gains (losses)	(377,313)	88,789
Trustee and other fees	(21,774)	(21,503)
Total investment return, net	**$(317,713)**	**$202,168**

The above investment return is classified in the 2022 and 2021 Statement of Activities and Changes in Net Assets as follows:

	2022	2021
Investment return recorded:		
Within net assets without donor restrictions	(317,713)	202,168
Total investment return, net	**$(317,713)**	**$ 202,168**

Income from interest and dividends on investments and realized and unrealized gains and losses on the sales of investments ("investment income, gains, and losses") are recorded initially in the Endowment Fund. Distributions of investment income and net realized gains from the Endowment Fund are recorded as income by the Operating and Capital funds in the period in which the distributions are made in accordance with the Council's spending policy (Note 17).

Note 8. Assets Held and Liabilities Under Split-Interest Agreements

Charitable Trusts

We act as trustee for an irrevocable trust. The trust is governed by a trust agreement, which generally provide for a future distribution of cash or other assets to us, in whole or in part upon the occurrence of a specific event, The trust assets are recorded at fair value, and a related liability for future payments to be made to the specified eight beneficiaries is recorded at fair value using present value techniques and risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the liability. The liability for future trust payments to the donor is reduced by payments made to the donor and is adjusted to reflect amortization of the discount and changes in assumptions at the end of the year.

Note 8. Assets Held and Liabilities Under Split-Interest Agreements, (continued)

The liabilities for this trust are recorded at the net present value, which is calculated using a risk-adjusted discount rate of 3% and applicable mortality rates for the 8 named beneficiaries in the trust. The beneficiaries each receive $7,500 each year until their death. When all 8 beneficiaries decease, the Council will be entitled to the remaining funds in the trust, if any. Factors that impact the potential collectability of this amount are the passage of time of the beneficiaries and the investment performance of the trust. If the beneficiaries live beyond their expected life mortality tables and/or the investment performance of the trust declines, this could adversely impact the amount that the Council must cover with other funds. The trust is recorded in the Endowment Fund.

Note 9. Beneficial Interest In Charitable Remainder Trusts Held by Others

We have been named as an irrevocable beneficiary of several charitable trusts held and administered by independent trustees. These trusts were created independently by donors and are administered by outside agents designated by the donors. Therefore, we have neither possession nor control over the assets of the trusts. At the date we receive notice of a beneficial interest, a contribution with donor restrictions is recorded in the statements of activities, and a beneficial interest in charitable trusts held by others is recorded in the statements of financial position at fair value using present value techniques and risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the expected distributions to be received under the agreement. Thereafter, beneficial interests in the trusts are reported at fair value in the statements of financial position, with changes in fair value recognized in the statements of activities. Upon receipt of trust distributions or expenditures, or both, in satisfaction of the donor-restricted purpose, if any, net assets with donor-imposed time or purpose restrictions are released to net assets without donor restrictions. Trust distributions with donor-imposed restrictions that are perpetual in nature are transferred to the endowment, in which case, net assets with donor-restrictions are not released.

Note 10. Paycheck Protection Program

On February 7, 2021, the Organization obtained a Payroll Protection Program loan totaling $492,757. The interest rate is 1% per annum and matures 5 years from the note date. If the Organization spends the funds on allowable costs, the loan becomes a forgivable loan. If not fully forgiven, then monthly payments of $8,423 would be required over the 60 months. The Payroll Protection Program loan was fully forgiven in the amount of $492,757 during the 2022 year and is included in Other Revenue in the statement of activities and changes in net assets for the year ended December 31, 2022.

Note 11. Lawsuit

The Council has been named as a defendant or has been made aware of personal injury claims against it. These claims are covered by the National Council, Boy Scouts of America's general liability insurance program ("GLIP").

Note 11. Lawsuit, (continued)

The National Council has been named as a defendant in lawsuits alleging sexual abuse, including claims for compensatory and punitive damages. Some of these claims arise out of conduct occurring on Council property and/or were committed by Council employees or volunteers, and in some cases the Council is named as a codefendant with the National Council. The National Council has disclosed that in the event that its GLIP or its reserves are insufficient to resolve such claims, it is their opinion that the total amount of payments to resolve current and future claims could have a significant impact on the financial position or results of operations of the National Council.

The National Council provides the Council with a charter, program materials and support for administration as well as sponsoring certain benefit plans for Council employees. Since 1978 the National Council has operated a GLIP in which the Council participates. On February 18, 2021, the National Council filed for protection under chapter 11 of the United States Bankruptcy Code. The National Council continues to operate its business in the ordinary course and has received bankruptcy court approval to continue its relationship with the Councils including the benefit and insurance programs noted above. Neither the Council nor any other local council are currently parties to the bankruptcy proceeding. The National Council has sought to stay litigation against both the National Council and local councils; a plan of reorganization that would protect local councils from any further legal exposure for abuse claims arising prior to February 18, 2021 has been confirmed. Previously, the Council deposited $2,408,701 into an escrow account. In early 2023, the Chapter 11 reorganization plan became "effective" within the meaning of the United States Bankruptcy Code. Subsequently, all escrowed settlement funds deposited by local councils were transferred to the Settlement Trustee appointed under the reorganization plan, and distributions to claimants have commenced. Certain appeals as to the effectiveness of the reorganization plan are pending.

NOTE 12. Deferred Revenue

The activity and balances for deposits and deferred revenue from contracts with customers are shown in the following table:

	Camps	Activities	Other	Total
Balance at December 31, 2020	$96,472	$28,079	$51,385	**$175,936**
Revenue recognized	(96,472)	(28,079)	(51,385)	(175,936)
Payments received for future performance obligations	20,065	2,164	5,190	27,419
Balance at December 31, 2021	20,065	2,164	5,190	27,419
Revenue recognized	(20,065)	(2,164)	(5,190)	(27,419)
Payments received for future performance obligations	10,830	106,047	10,780	127,657
Balance at December 31, 2022	**$10,830**	**$ 106,047**	**$ 10,780**	**$127,657**

Note 13. Special Event Revenue

Gross receipts from special fundraising events recorded by the Council consists of exchange transaction revenue and contribution revenue. As a result of adopting FASB ASU 2014-09 during 2019, the Council is required to separately present the components of this revenue.

	2022	2021
Contributions	$558,948	$676,072
Special event revenue	-	1,000
Special fundraising events – gross	$558,948	$677,072

Note 14. Fair Value Measurement

The following provide fair value measurement information for financial assets and liabilities measured at fair value on a recurring basis as of December 31, 2022:

	Fair Value	Level 1	Level 2	Level 3
Money market	$ 359,173	$ 359,173	$	$
Fixed income funds	872,771	872,771		
Equities	1,075,723	1,075,723		
Investment in pooled income trust funds	197,138			197,138
Total financial assets	$ 2,504,805	$ 2,307,667	$ -	$ 197,138

The following table provides fair value measurement information for financial assets and liabilities measured at fair value on a recurring basis as of December 31, 2021:

	Fair Value	Level 1	Level 2	Level 3
Money market	$ 627,689	$ 627,689	$	$
Fixed income	1,031,189	1,031,189		
Equities	1,497,876	1,497,876		
Investment in pooled income trust funds	210,353			210,353
Total financial assets	$ 3,367,107	$ 3,156,754	$ -	$ 210,353

The following table reconciles the Council's beginning to ending balance of its beneficial interest in a perpetual trust measured at fair value using significant unobservable inputs (Level 3) during the years ended December 31, 2022 and 2021:

Beneficial interest in trusts:	2022	2021
Balance, beginning of year	$210,353	$206,737
Changes in fair value of trust assets	(13,215)	3,616
Balance, end of year	$197,138	$210,353

Note 14. Fair Value Measurement, (continued)

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following tables represent the council's Level 3 assets, the valuation techniques used to measure the fair value of the assets, the significant unobservable inputs, and the ranges of values for those inputs.

As of December 31, 2022

Assets	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range
Beneficial interest in trusts	$197,138	Present value of future cash flows	Fair value of assets contributed to trust	N/A

As of December 31, 2021

Assets	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range
Beneficial interest in trusts	$210,353	Present value of future cash flows	Fair value of assets contributed to trust	N/A

Note 15. Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods:

	2022			
	Operating Fund	Capital Fund	Endowment Fund	Total
Subject to expenditure for a specific purpose:				
Scouting activities	$ -	$ -	$ -	$ -
Total purpose restrictions	-	-	-	-
Subject to the passage of time:				
Promises to Give	149,687	24		149,711
Total passage of time restrictions	149,687	24	-	149,711
Endowment:				
Subject to endowment spending policy and appropriation:				
General use	-	-	1,842,829	1,842,829
Total subject to endowment spending policy and appropriation	-	-	1,842,829	1,842,829
Subject to appropriation and expenditure when a specific event occurs:				
Capital improvement projects	-	456,110	-	456,110
Program activities	60,000	-	-	60,000
Total subject to appropriation and expenditure when a specific event occurs	-	456,110	-	456,110
Total net assets with donor restrictions	$ 209,687	$ 456,134	$ 1,842,829	$ 2,508,650

Note 15. **Net Assets With Donor Restrictions, (continued)**

	2021			
	Operating Fund	Capital Fund	Endowment Fund	Total
Subject to expenditure for a specific purpose:				
Scouting activities	$ -	$ -	$ -	$ -
Total purpose restrictions	-	-	-	-
Subject to the passage of time:				
Promises to Give	65,000			65,000
Friends of Scouting	65,000	-	-	65,000
Endowment:				
Subject to endowment spending policy				
and appropriation:				
General use	-	-	1,855,943	1,855,943
Total subject to endowment spending policy				
and appropriation	-	-	1,855,943	1,855,943
Subject to appropriation and expenditure when				
A specific event occurs:				
Capital improvement projects	-	1,450,000	-	1,450,000
Program activities	-	-	-	-
Total subject to appropriation and				
Expenditure when a specific event occurs	-	1,450,000	-	1,450,000
Total net assets with donor restrictions	**$** 65,000	**$** 1,450,000	**$** 1,855,943	**$** 3,370,943

Net assets were released from donor restrictions during 2022 and 2021 by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by donors as follows:

	2022	2021
Satisfaction of time restrictions:		
Time restrictions	$ 65,000	$ 312,291
Satisfaction of program restrictions:		
Scouting activities	-	54,784
Total satisfaction of program restrictions	-	54,784
Satisfaction of capital restrictions		
Capital restrictions	993,866	849,821
Total net assets released from restriction	$1,058,866	$1,216,896

Note 16. **Inter-fund Note**

In 2021, the Operating Fund of the Council borrowed $900,000 from the Endowment Fund. The remaining principal payments of $450,000 were made on the note during 2022 which paid off the note in full.

Note 17. Endowment Fund

The Council's endowment includes both donor-restricted endowment and funds designated by the Board of Directors to function as endowments. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of relevant law

The Council is subject to the State Prudent Management of Institutional Funds Act (SPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are time restricted until the Board of Directors appropriates such amounts for expenditure. Most of those net assets also are subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Council's Board of Directors has interpreted SPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Council considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument. The Council has interpreted SPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law. Additionally, in accordance with SPMIFA, the Council considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

(1) The duration and preservation of the fund
(2) The purposes of the organization and the donor-restricted endowment fund
(3) General economic conditions
(4) The possible effect of inflation and deflation
(5) The expected total return from income and the appreciation of investments
(6) Other resources of the organization
(7) The investment policies of the Council.

Endowment net assets consisted of the following at December 31, 2022:

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds, perpetual in duration—original gift amount	$ -	$ 1,136,398	$ 1,136,398
Donor-restricted endowment funds—program services	-	706,431	706,431
Board-designated endowment funds	329,218	-	329,218
Donor-restricted capital funds	-	-	-
Total endowment net assets	$ 329,218	$ 1,842,829	$ 2,172,047

Note. 17 **Endowment Fund, (continued)**

Changes in endowment net assets for the year ended December 31, 2022

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets—beginning of year	$ 1,463,353	$ 1,855,943	$ 3,319,296
Investment return:			
Investment return	(117,713)		(117,713)
Transfer of income	(200,000)		(200,000)
Total investment returns	(307,713)		(307,713)
Board designations	(826,422)	-	(826,422)
Appropriation of endowment assets for expenditure	-	(13,114)	(13,114)
Endowment net assets—end of year	**$** 329,218	**$** 1,842,829	**$** 2,172,047

Endowment net assets consisted of the following at December 31, 2021:

	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds, perpetual in duration—original gift amount	$ -	$ 1,136,398	$ 1,136,398
Donor-restricted endowment funds—program services	-	715,945	715,945
Board-designated endowment funds	1,463,353	-	1,463,353
Donor-restricted capital funds	-	-	-
Total endowment net assets	**$** 1,463,353	**$** 1,855,943	**$** 3,319,296

Changes in endowment net assets for the year ended December 31, 2021:

	2021		
	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets—beginning of year	$ 1,341,260	$ 1,852,327	$ 3,193,587
Investment return:			
Investment return	402,126		402,126
Transfer of income	(200,000)		(200,000)
Total investment returns	202,126		202,126
Board designation	(80,033)	-	(80,033)
Appropriation of endowment assets for expenditure		(3,616)	(3,616)
Endowment net assets—end of year	**$** 1,463,353	**$** 1,855,943	**$** 3,319,296

Note 17. Endowment Fund, (continued)

Funds With Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or applicable state law requires the Council to retain as a fund of perpetual duration. In accordance with accounting principles generally accepted in the United States of America, deficiencies of this nature are reported in net assets with donor restrictions. There were no such deficiencies as of December 31, 2022 and 2021. The Council has interpreted the SPMIFA and applicable state trust law to permit spending from underwater endowments in accordance with prudent measures required under law.

Return Objectives and Risk Parameters

The Council has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor- restricted funds that the Council must hold in perpetuity or for a donor-specified period(s) as well as board-designated funds. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that it will earn a base return of 4.0 percent of the original principal, expressed in dollars, above the trailing three-year average of the Consumer Price Index. Asset allocations should be targeted to produce expected returns consistent with this target using long term historical returns of assets classes as a guide. Actual returns in any given year may vary from this amount.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Council relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Council targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Council has a total return spending policy approved by the Board of Directors that allows the operating fund to receive and recognize investment earnings originating from the endowment funds. The Board of Directors approved spending policy was to distribute the unrestricted dividend, interest and realized gains at a rate of $16,667 per month for the years ended December 31, 2022 and 2021, in addition to releases on donor-restricted dividend and interest earned on endowment assets during the year, which was $200,000 for both of the years ended December 31, 2022 and 2021. This is consistent with the Council's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

Note. 18. Employee Benefit Plans

Retirement Plan

The National Council has a qualified defined benefit pension plan ("the plan") administered at the National Service Center that covers employees of the National Council and local councils, including the Local Council, Inc. The plan name is the Boy Scouts of America Master Pension Trust – Boy Scouts of America Retirement Plan for Employees. Effective December 31, 2018, the plan was frozen to employees with less than 15 years of vesting service, and whose age plus vesting service equaled less than 60 as of December 31, 2018 (non-grandfathered employees). From January 1, 2021 through July 31, 2021, employees with at least 15 years of vesting service and whose age plus vesting service equaled 60 or more as of December 31, 2018 (grandfathered employees) contributed 4.25 percent of compensation to the plan. Effective August 1, 2021, the plan was frozen to grandfathered employees, thereby freezing the plan for all BSA employees. The Council contributes 7.75 percent of eligible employees' compensation to the BSA retirement program. Pension expense (excluding the contributions made by employees) was approximately $73,000 and $13,000 for the years ending December 31, 2022 and 2021, respectively, and covered current service cost. The actuarial information for the plan as of February 1, 2021, indicates that it is in compliance with ERISA regulations regarding funding.

Thrift Plan

The Council has established a Thrift Plan covering substantially all of the employees of the Council. Participants in the Thrift Plan may elect to make voluntary before-tax contributions based on a percentage of their pay, subject to certain limitations set forth in the Internal Revenue Code of 1986, as amended. The Council has elected to match employee contributions to the Thrift Plan up to 50 percent of contributions from each participant, limited to 3 percent of each employee's gross pay. The Council did not contribute to the Thrift Plan in 2022 and 2021.

Health Care Plan

The Council's employees participate in a health care plan provided by the National Council. The Council pays a portion of the cost for the employees, and the employees pay the remaining portion and the cost for any of their dependents participating in the plan. During the years ended December 31, 2022 and 2021, the Council remitted approximately $39,000 and $32,000, respectively, on behalf of its employees to the National Council related to the health care plan.

Note. 19 Operating Leases

Facilities

The Council has operating lease agreements for its facilities that are essentially rent free and are located in Balboa Park, Fiesta Island and Camp Bashor in San Diego County. The Balboa Park lease was originally established in 1957. The lease for Balboa Park continues through March 31, 2027, with an option to extend for an additional 15 years. The lease also requires the Council to complete Development Plan improvements. In 1987, the Fiesta Island lease commenced and was a term of 25 years. The lease expired and the Council is on a month to month agreement with the City of San Diego at zero cost. Camp Bashor's lease is essentially rent free as well and continues through 2045 with two additional lease options. These leases have been excluded from implementation of ASU Topic 842 as being rent free or essentially rent free with no value.

Note. 19 **Leases, (continued)**

Equipment

The Organization has an equipment lease that terminates in June 2024.

Included in the determination of the right-of-use asset and lease liability are any renewal options when the option is reasonably certain to be exercised. The operating lease does not have any that provides for an increase in future minimum annual rental payments.

The weighted-average discount rate is based on the discount rate implicit in the lease. The Organization 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. The Organization has applied the risk-free rate option to the facility and office equipment classes of assets.

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

Total right-of-use asset and lease liability at December 31, 2022 are as follows:

Lease Assets – Classification in Statement of Financial Position

Operating right-of-use asset – equipment	28,115
Total operating right-of-use assets	$ 28,115

Lease Liability – Classification in the Statement of Financial Position

Operating lease liability – equipment, current	19,388
Operating lease liability – equipment, noncurrent	9,918
Total lease liability	$ 29,376

Total lease costs for the year ended December 31, 2022 are approximately $30,000.

The following summarizes the weighted-average remaining lease term and weight-average discount rate:

Weighted-average remaining lease term in years:		Weighted-average discount rate:	
Operating lease-equipment	1.50	Operating leases	4.0%

The future minimum lease payments under noncancelable operating lease with terms greater than one year are listed below as of December 31, 2022:

Note. 19 Leases, (continued)

December 31,	Operating
2023	$20,211
2024	10,105
Total lease payments	$30,316
Less Discount	(940)
Present value of lease liability	$29,376

Note 20. Scout Shop

The National Council operates a Scout shop within the Balboa Park facility of the Council. The National Council manages the Scout shop and pays the Council an 8 percent commission on gross sales up to $750,000 and 13 percent on sales greater than $750,000. The commissions earned (before expenses) by the Council during 2022 and 2021 amounted to approximately $53,000 for both years, which are included in other revenue in the Statement of Activities and Changes in Net Assets.

Note 21. Related Party Transactions

The Council purchases supplies and program materials from the National Council. The Council also incurs expenses from the National Council related to certain administrative services. Total expenses to the National Council were approximately $328,000 for both years ended December 31, 2022 and 2021, respectively. The accounts payable balance includes payables to the National Council of $0 and $0 as of December 31, 2022, and 2021, respectively.

Note 22. Donated Materials and Services

The Council is dependent upon donated materials from diverse groups to fulfill its mission. For the years ended December 31, 2022 and 2021, donated materials recorded in the financial statements as in-kind contributions totaled $0 and $0, respectively.

Note 23. Subsequent Events

The Council has evaluated subsequent events through January 11, 2024, the date the financial statements were available to be issued. Management is aware of the following subsequent event that would require adjustment to, or disclosure in, the financial statements.

Note 23. Subsequent Events, (continued)

Lawsuit as noted in Note 11, funds required to satisfy the "lawsuit payable" referenced above, in the amount of $2,408,721, were deposited into escrow in 2021 and have now been transferred to the Settlement Trustee for distribution to claimants. Certain appeals of the effectiveness of the reorganization plan are pending. Additionally, the Council sold certain surplus lands at a gain to cover a portion of its required settlement contribution. Further, during 2022, a donor permitted the Council to redesignate approximately $1,000,000 from a prior restricted gift to assist in funding its required settlement contribution. The balance of the amount placed into escrow was provided from the Council's operating fund.

Title

San Marcos Lutheran Children's Center - Providing Art and Science Program for School-Age children

06/13/2025

id. 50815077

by **Ann Leong** in **San Marcos Community Foundation**
on behalf of **San Marcos Lutheran Church**
smlcchild@sbcglobal.net

Original Submission

06/13/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	San Marcos Lutheran Children's Center - Providing Art and Science Program for School-Age children
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Art and Science Program
Project Start Date	7/7/2025
Project End Date	7/31/2025
Date by Which Funds Will Be Expended:	6/30/2025
Total Number of People Served by this Project	25
Total Number of People Served by this Project in San Marcos Only	50
Grant Amount Requested	1500
	Organization Details

Organization Name	San Marcos Lutheran Children's Center
Organization Street Address	3419 Grand Ave
Organization City	San Marcos
Organization State	CA
Organization Zip Code	92078
Organization Website	https://sanmarcoslutheran.org/ministries/san-marcos-lutheran-childrens-center
Organization's EIN	23-7381682 200 San Marcos Lutheran Church 02cf2f9f-6502-4a60-8656-8526c3dcd754 3419 Grand Ave San Marcos CA 92078 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-05-12T00:00:00 2025-06-09T00:00:00 501(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) 2025-05-12T00:00:00 1961 11
	Contact Information
Contact First Name	Ann
Contact Last Name	Leong
Contact Title	Director
Contact Phone	+17607270326
Contact Email	smlcchild@sbcglobal.net
	Project Details

Briefly describe your request for funds.	We will be using the funds to purchase art supplies and science experiments/materials to support and enrich this program.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	We are a half-day Christian Preschool serving and providing care for our families in San Marcos. This is the first year we are offering an afternoon half-day camp for the school age children in July. We would be providing not only care but curriculum to school-age children in San Marcos. Currently we have 25 families enrolled.
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.	I collaborate with San Marcos Lutheran Church throughout the year. We are a church Preschool and everything we do revolves around helping our community from the Food Pantry to the Cares Closet.
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.

2025_BUDGET_2_PAGES.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

20250612_114900.jpg

Funding

Budget Worksheet

San Marcos Community Foundation - Budget Worksheet.xlsx

Project Budget Total	1129.47
Is this a Challenge or Matching Grant?	No
Could this be a Challenge or Matching Grant?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	We want to provide new and creative learning opportunities for our students this summer through art and science. We will still try our best to run it even if we don't receive the full grant.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
100 canvases at $2.49 each= $249	$	249.00	
3 acrylic paint sets at $25.99 each= $77.97	$	77.97	
5 brush and palette sets at $11.99= $59.95	$	59.95	
5 foam paint brush sets at 7.99= $39.95	$	39.95	
25 aprons at $4.99= $124.75	$	124.75	
10 tubs of air dry clay at $12.99= $129.90	$	129.90	
10 food coloring at $2.37= $23.70	$	23.70	
10 bags of flour at $4.96= $49.60	$	49.60	
5 oil paint sets at $15.99= $79.95	$	79.95	
5 watercolor sets at $13.99= $69.95	$	69.95	
25 sketchbooks at $8.99= $224.75	$	224.75	
Total budget for this PROJECT:	$	1,129.47	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	San Marcos Lutheran Church	$ 500.00	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			

Children's Center
Budget 2025

			TOTAL
Ordinary Income/Expense			
Income			
Tuition			
10	18	2 Day 395/425	58,000
9	15	3 Day 495/575	65,400
4	2	5 Day 695/775	21,650
	12	Summer Camp 225	16,200
Tuition Before Discounts			**161,250**
		Scholarship Fund	-500
		Sibling Discount (5%)	-240
Total Tuition After Discounts			**160,510**
Fundraisers			
		Amazing Race Fundraiser	-
		Spring Art Program	800
Total Fundraisers			**800**
Miscellaneous Income			
		Registration Fees ($195 ea)	6,630
		Scholarship Income	900
		Lunch Bunch (6 kids/$10)	4,700
		Empower Hour (4 kids/$25)	550
Total Misc Income			**12,780**
TOTAL INCOME			**174,090**
PAYROLL EXPENSE			
		Director	50,280
		Teachers	
	M	Teacher #1	28,813
	R	Teacher #2	25,007
	E	Teacher #3	21,757
		Housekeeping	
		Total Director/Teacher Salaries	
		Total Operating Staff Wages	**125,857**
Medical/Pension			
		Director (Pens/Admin)	5,208
		Director-Medical	-
		Payroll Taxes (.0765)	9,628
		Worker's Comp Ins	4,164
		Advantage Payroll	720
		Total Other Payroll Expenses	**19,720**
TOTAL OPERATING PAYROLL EXPENSES			**145,577**
PROGRAMMING EXPENSES			
		Educational Supplies Inside	400
		Educational Supplies Outside	200
Total Educational Supplies			**600**
		Health & Safety	-
		Fingerprinting	-
		First Aid Supplies	100

Children's Center
Budget 2025

	CPR/First Aid Training	500
Total Health and Safety Supplies and Training		600
Professional Development		
	Conference/Staff Mtgs	300
	Director Prof Dev	500
	ELEA Membership	350
	Staff Appreciation	300
Total Professional Development		1,450
Food and Housekeeping Supplies		
Food and Special Events Snacks		
	Snack	934
	Events	-
Food Service and Housekeeping		
	Cleaning Supplies	330
	Paper Goods	280
Total Food and Houekeeping Supplies		1,544
TOTAL PROGRAM EXPENSES		4,194
ADMINISTRATIVE EXPENSES		
Office Supplies & Equip		
	Office Equip & Repair	250
	Office Supplies	150
	Computer	200
Total Office Supplies and Equipment		600
Licensing		
Community Care Licensing		500
Habitat Certification		
ELEA		
Nature Explore	-	
Total Licensing Fees		500
Marketing, Media and Advertisements		
Website		360
Employment Advertising		0
Advertising and Media		200
Total Marketing, Media and Advertising		560
Tuition Collection Fees		801
TOTAL ADMINISTRATIVE EXPENSES		2,461
GENERAL FACILITIES		
Church Reimbursements		
Shared Usage		15,000
Bookkeeper-Cristen		1,172
Facilities Maint and Upgrades		
Flooring	-	
Furniture	-	
Fixtures	-	
Equipment		400
Grounds		2,550
Phone		1,920
Trash		816
TOTAL GENERAL FACILITIES		21,858
TOTAL NON-PAYROLL EXPENSES		28,513
TOTAL ALL EXPENSES		174,090

The Elizabeth Hospice

June 25, 2025

Mr. Phillip Scollick
City Clerk/Business Process Director
City of San Marcos
1 Civic Center Drive
San Marcos, CA 92069

Dear Mr. Scollick,

We are deeply grateful for the San Marcos Community Foundation's steadfast support of The Elizabeth Hospice since 1999. Your long-standing partnership has played a vital role in ensuring that children and adults facing the challenges of advanced illness or grief receive compassionate, high-quality care and support.

On behalf of our Board of Directors, staff, volunteers, and the thousands of individuals we serve, thank you for helping us make a meaningful difference in the lives of people throughout the community.

We respectfully submit a grant request for the 2024–2025 fiscal year to support our comprehensive Grief Services programs. These services are open to all grieving individuals in the community, regardless of whether their loved one received hospice care, and reach more than 4,600 children and adults annually.

If you have any questions or require additional information, please get in touch with me at Jean.Loo-Russo@ehospice.org, or you can contact our Grants Officer, Vatei Campbell, at Vatei.Campbell@ehospice.org.

Sincerely,

Jean Loo-Russo
Chief Philanthropy Officer

Title

The Elizabeth Hospice / Grief Support Services

06/27/2025

id. 50928754

by **Vatei Campbell** in **San Marcos Community Foundation**
on behalf of **The Elizabeth Hospice Inc**
vatei.campbell@ehospice.org

Original Submission

06/27/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	The Elizabeth Hospice / Grief Support Services
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	The Elizabeth Hospice Grief Support Services
Project Start Date	7/1/2025
Project End Date	6/30/2026
Date by Which Funds Will Be Expended:	6/30/2026
Total Number of People Served by this Project	4672
Total Number of People Served by this Project in San Marcos Only	225
Grant Amount Requested	5000
	Organization Details
Organization Name	The Elizabeth Hospice

Organization Street Address	800 W. Valley Parkway, Ste. 100
Organization City	Escondido
Organization State	CA
Organization Zip Code	92025
Organization Website	www.elizabethhospice.org
Organization's EIN	95-3275679 200 The Elizabeth Hospice, Inc. 61ab66d1-26dc-42d7-81e9-b8ef1ea9fea4 800 W Valley Parkway Suite 100 Escondido CA 92025 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-06-10T00:00:00 2025-06-23T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(1) organization as referred to in Section 170(b)(1)(A)(vi) 2025-06-10T00:00:00 1979 01
	Contact Information
Contact First Name	Vatei
Contact Last Name	Campbell
Contact Title	Grants Officer
Contact Phone	+17607963723
Contact Email	vatei.campbell@ehospice.org
	Project Details

Briefly describe your request for funds.	The Elizabeth Hospice delivers compassionate medical care and emotional support to individuals facing advanced, serious illnesses. A cornerstone of our mission is ensuring that people who are grieving have the support they need. Comprehensive grief support is available to anyone in the community, not just those with a hospice connection, regardless of the cause of death, financial circumstances, or diagnosis. Whether a loss occurred due to illness, accident, or self-inflicted injury, The Elizabeth Hospice is here to help people navigate through their grief and healing journey in a safe, supportive environment. Support from the San Marcos Community Foundation would help fund a comprehensive range of grief services, including individual and group counseling, educational and therapeutic workshops, community events, outreach activities, and programs specially designed for veterans, children, and families.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Grief is a deeply personal and often overwhelming experience that affects people in different ways, even when the loss is shared. Common responses include sadness, anger, guilt, anxiety, and difficulty functioning in daily life. Without support, these emotions can become long-term obstacles to emotional well-being. The Elizabeth Hospice provides compassionate, professional grief counseling to help children and adults in San Marcos and neighboring communities process their loss, develop healthy coping strategies, and find renewed hope in their life. As a nonprofit originally rooted in North San Diego County, we offer our grief services at little or no cost to ensure that support is accessible to all, regardless of age, income, or when or how a death occurred. All of our programs for children and teens are offered free of charge. With support from the San Marcos Community Foundation, we anticipate serving more than 200 local children, teens, and adults through one-on-one counseling, support groups, school-based grief programs, as well as community and educational events. This investment will ensure the community has readily accessible grief support while navigating one of life’s most difficult journeys.
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 K-12 school districts like San Marcos Unified and with health and social service agencies to identify people in need of services. Our team also presents regularly at CSU 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.	The San Marcos Community Foundation has awarded grants totaling $9,250 over the past six years to support hospice care and community grief services provided by The Elizabeth Hospice.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Since 1978, The Elizabeth Hospice has been a trusted community-based nonprofit dedicated to improving the quality of life for those facing the challenges of serious advanced illness and loss. Our mission is to enhance the quality of life for those nearing the end of life's journey and for those who grieve. We provide hospice and palliative care services, as well as comprehensive grief support to people of all ages in San Diego and Southwest Riverside Counties. Our impact is far-reaching. In the last 47 years, we have touched the lives of more than 150,000 individuals. Our services extend beyond our patients and their families. Grief support is available to anyone in the community, regardless of how their loved one died or was a patient of The Elizabeth Hospice. **Hospice and Palliative Care Services** For individuals living with advanced, serious illnesses, we provide expert hospice and palliative care designed to support their physical, emotional, and spiritual needs. Our interdisciplinary care teams—comprised of physicians, nurses, social workers, chaplains, aides, and trained volunteers—work together to deliver personalized care that prioritizes comfort, dignity, and quality of life. We also offer specialized services for veterans and military families, honoring their unique needs and experiences. **Grief Support for All Ages** We recognize that grief is not a linear process. Each person's journey is unique, and our programs are designed to meet people wherever they are. We offer individual and group counseling, school-based support groups, educational and therapeutic workshops, and remembrance events that help children, teens, and adults express their grief and connect with others who have experienced loss. Our licensed counselors, child grief specialists, and trained graduate-level interns provide compassionate, expert care. Grief support is available in

person, by phone, and virtually, making it accessible to a wide range of individuals regardless of transportation, scheduling, or mobility challenges.

Our team is also available for crisis support after a tragedy occurs in the community.

Children's Bereavement Program

Services include:

· Age-appropriate peer support groups for ages 3 to 17, and concurrent groups for caregivers offered bi-weekly at our grief centers in Escondido and Mission Valley

· School-based support groups for 2nd-12th graders on school campuses in 25 K-12 districts

· Camp Spero for ages 7 to 17 in July in the Julian Mountains

· Grief Untamed, a new day camp facilitated in collaboration with San Diego Safari Park for teens ages 13+ who have participated in Camp Spero at least three times, was piloted in June 2025

· Bereavement training for professional school staff

Through our services, we help children develop healthy coping skills, improve emotional expression, and reduce isolation following the death of a loved one. Caregivers and school professionals gain the skills needed to help support their grieving child.

Many of our participants are referred by schools, social services and healthcare providers, or by word of mouth. All services for children and their caregivers are offered free of charge.

Testimonials of Hope and Healing

The true impact of our work is best expressed through the words of those we serve:

My son and daughter both found community in the bi-weekly peer support groups offered at the children's grief center in Escondido. They have expressed feeling less alone and finding comfort in knowing they are not the only kids who have experienced a significant loss. As a parent, I have noticed that they have both learned ways to express their grief and are able to ask me questions to help them better understand their loss.

I personally participated in the concurrent caregiver group that meets while the kids are meeting. I found these also to be helpful in meeting other parents who are raising grieving kids and normalizing the grief that our children are experiencing, and will continue to experience throughout their lives.

-Grateful Parent & San Marcos Resident with children in the 2024-25 Littles (ages 3-6) and Elementary (ages 7-10) Peer Support Groups

Commitment to Community Partnership

We are proud to work alongside organizations, schools, health and social services agencies, and local foundations—including the San Marcos Community Foundation—to ensure that all who need our specialized care have access to it. With your continued partnership, we can extend our reach, remove barriers to service, and provide healing for more individuals and families navigating serious illness or loss.

Strategic Objectives and Program Growth

We remain committed to expanding access to care for underserved and vulnerable populations, including low-income families, children, seniors, and members of the military. Strategic priorities include:

- **Removing financial barriers**: We provide grief support at little or no cost and ensure that nobody is turned away based on inability to pay.
- **Community-based delivery**: We bring services to schools, senior centers, and community gathering places.
- **Investing in the workforce**: We actively train and mentor the next generation of grief and mental health professionals through internship and residency programs.
- **Increasing awareness**: Through public education and community outreach, we reduce stigma surrounding grief, illness, and end-of-life care.

Recent Milestones and Impact

In the previous fiscal year, ending June 30, 2024, we provided compassionate hospice care to 2,079 patients and grief support to 3,649 individuals. Services were delivered in person, via Zoom, and over the phone, ensuring accessibility for all. Between July 2024 and May 2025, we provided care to 71 hospice patients, 21 palliative care patients, and grief support to 206 San Marcos residents, including facilitating on-campus support groups for 30 students at three K-12 schools in the San Marcos Unified School District, demonstrating continual demand and impact.

Please upload any community letters or media in support of this project.

2025_TEH_Childrens_Bereavement_Program_PHotos.pdf

TEH_Bereavement_Program_Flyers-2024.pdf

07-July_2025_TEH_Suppot_Group_Flyer.pdf

Please upload the annual operating budget for your organization.

Copy_of_FY2025_Operational_Budget-7.3.24.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

The_Elizabeth_Hospice_Inc_Final_Financial_Statement-FY2023-24_low_res.pdf

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Please attach the first two pages of your Federal 990.

Form_990-TEH2024-06.30.2024_pgs1-2.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

SMCF_2024-25_Application_Cover_Letter-6.25.25.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	853143
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?	Proceeds from our annual dinner auction benefit the Children's Bereavement Program. The general operating budget will be used to support any additional funds needed to facilitate our grief services.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Salaries and Benefits	$ 468,287.00	
Facilities	$ 235,285.00	
Continuing Education & Training	$ 1,500.00	
Counseling Materials & Supplies	$ 5,138.00	
Volunteer Outreach, Recruitment & Training	$ 4,000.00	
Postage	$ 2,333.00	
Telecommunications	$ 6,860.00	
Travel & Mileage	$ 18,000.00	
Camp Spero Children's Grief Camps (2 three-day/2-night sessions)	$ 90,000.00	
Children's Bereavement School-Based Grief Services (materials & supplies)	$ 18,800.00	
Children's Bereavement Peer Support Groups & Workshops	$ 22,940.00	
Total budget for this PROJECT:	$ 853,143.00	

$10,000 or more (FY2024-25)	Source Name	Amount	C / CD / P
Additional Funding Source 1	Charles and Ruth Billingsley Foundation	$ 10,000.000	C
Additional Funding Source 2	Driven to Care	$ 25,000.000	C
Additional Funding Source 3	Samuel and Katherine French Fund	$ 10,000.000	C
Additional Funding Source 4	Horizon Oxygen and Medical Equipment	$ 10,000.000	C
Additional Funding Source 5	Maurice J. Masserini Trust	$ 10,000.000	C
Additional Funding Source 6	Rancho Santa Fe Women's Fund	$ 50,000.000	C
Additional Funding Source 7	Rest Haven Children's Health Fund	$ 8,250.000	C
Additional Funding Source 8	VTS Industries	$ 20,000.000	C
Additional Funding Source 9	Oceanside Yacht Club	$ 17.675	C
Additional Funding Source 10			

The Elizabeth Hospice

FY2023-24 Operational Budget
(July 1, 2023-June 30, 2024)

	Hospice Home Care	Palliative Care	Organizational Total	Budget NPR%
Average Daily Census	381	9	390	
Net Revenue	30,473,239	362,020	30,835,259	
Direct Labor	16,304,935	421,728	16,726,663	
Patient-Related	4,132,360	9,525	4,141,885	
Total	**20,437,295**	**431,253**	**20,868,548**	
Contribution Margin	**10,035,944**	**(69,233)**	**9,966,711**	
Indirect Expenses	12,628,672	165,735	12,794,407	
Net Operational Income	**(2,592,728)**	**(234,968)**	**(2,827,696)**	
Development Income			2,502,040	
Development Expenses			(1,042,665)	
Net			**1,459,375**	
Other Programs (Fellowship, ESMS Net)			(159,533)	
Special Bereavement Svcs (Community Bereavement, Children's Bereavement)			(852,564)	
Investment & Interest Income			2,527,613	
Net Income			**147,195**	**0.5%**

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Return of Organization Exempt From Income Tax

Form **990**

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.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 **and ending** JUN 30, 2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
THE ELIZABETH HOSPICE, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 800 W VALLEY PKWY

Room/suite 100

City or town, state or province, country, and ZIP or foreign postal code
ESCONDIDO, CA 92025

F Name and address of principal officer: SARAH MCSPADDEN
SAME AS C ABOVE

D Employer identification number
95-3275679

E Telephone number
(760)737-2050

G Gross receipts $ 47,516,938.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ELIZABETHHOSPICE.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1978 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO ENHANCE THE QUALITY OF LIFE FOR THOSE NEARING THE END OF LIFE'S JOURNEY AND FOR THOSE WHO GRIEVE

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	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	321
6	Total number of volunteers (estimate if necessary)	6	386
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	3,458,381.	2,307,794.
9	Program service revenue (Part VIII, line 2g)	30,361,267.	30,273,110.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,174.	1,047,738.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	450,203.	281,328.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	34,272,025.	33,909,970.

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)	24,693,604.	24,012,843.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 1,033,480.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	11,108,280.	10,228,672.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	35,801,884.	34,241,515.
19	Revenue less expenses. Subtract line 18 from line 12	-1,529,859.	-331,545.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	56,397,566.	57,629,373.
21	Total liabilities (Part X, line 26)	16,870,877.	14,910,967.
22	Net assets or fund balances. Subtract line 21 from line 20	39,526,689.	42,718,406.

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

Signed by: Sarah McSpadden, President & CEO
Signature of officer — Date: 11/12/2024

SARAH MCSPADDEN, PRESIDENT & CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
LISA N. RYSSEL, CPA	LISA N. RYSSEL, CPA	11/12/24	☐	P00643670

Firm's name: CLIFTONLARSONALLEN LLP — Firm's EIN: 41-0746749

Firm's address: 2875 MICHELLE DRIVE #300, IRVINE, CA 92606 — Phone no. (714) 978-1300

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:
TO ENHANCE THE QUALITY OF LIFE FOR THOSE NEARING THE END OF LIFE'S JOURNEY AND FOR THOSE WHO GRIEVE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... Yes 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 $ 25,194,570. including grants of $) (Revenue $ 30,377,308.)
FOR MORE THAN 45 YEARS, THE ELIZABETH HOSPICE, HAS BEEN RECOGNIZED AS A PIONEER IN THE HOSPICE INDUSTRY. WE ARE AN EXPERIENCED COMMUNITY RESOURCE PROVIDING HIGH-QUALITY CARE AND SUPPORT TO PEOPLE FACING THE CHALLENGES BROUGHT ON BY ADVANCED SERIOUS ILLNESSES. OUR SERVICES FOR CHILDREN AND ADULTS INCLUDE HOSPICE CARE FOR THOSE WITH A PROGNOSIS OF SIX MONTHS OR LESS; PALLIATIVE CARE FOR THOSE LIVING WITH A CHRONIC ADVANCED SERIOUS ILLNESS WHO ARE NOT HOSPICE ELIGIBLE; AND, COMPREHENSIVE GRIEF SUPPORT FOR PATIENTS, FAMILY AND THE GENERAL COMMUNITY. SINCE 1978, WE HAVE TOUCHED THE LIVES OF MORE THAN 125,000 PEOPLE IN SAN DIEGO COUNTY AND SOUTHWEST RIVERSIDE COUNTY. THE ELIZABETH HOSPICE IS AN INDEPENDENT, NONPROFIT ORGANIZATION THAT RELIES ON CHARITABLE CONTRIBUTIONS TO ENSURE THAT SERVICES ARE AVAILABLE TO

4b (Code:) (Expenses $ 516,549. including grants of $) (Revenue $ 0.)
CHILDREN'S GRIEF SUPPORT; THIS PROGRAM IS A SPECIALIZED CHILDREN'S BEREAVEMENT PROGRAM. IT IS UNIQUE IN SAN DIEGO COUNTY. OUR TRAINED COUNSELORS AND FACILITATORS ARE A COMMUNITY RESOURCE FOR ALL GRIEVING CHILDREN (3 TO 17 YEARS OLD) AND THEIR CAREGIVERS. THERE IS NO COST TO PARTICIPATE. A HOSPICE AFFILIATION IS NOT REQUIRED. THERE ARE FIVE COMPONENTS TO THE PROGRAM: INDIVIDUAL COUNSELING; PEER GROUPS CONDUCTED AT OUR CHILDREN'S CENTERS; SCHOOL-BASED ON-CAMPUS SUPPORT IN 25 SCHOOL DISTRICTS (8-WEEK STUDENT PEER GROUPS AND TRAINING FOR SCHOOL STAFF ON HOW TO SUPPORT GRIEVING STUDENT); CRISIS CARE TO ORGANIZATIONS AND SCHOOLS WHEN THERE IS A COMMUNITY TRAGEDY; AND, TWO ANNUAL GRIEF CAMPS.

4c (Code:) (Expenses $ 252,015. including grants of $) (Revenue $ 44,630.)
THE ELIZABETH HOSPICE OFFERS COMPREHENSIVE GRIEF COUNSELING FOR ALL AGES. THESE SERVICES ARE OPEN TO ALL IN THE COMMUNITY REGARDLESS OF HOW THEIR LOVED ONE DIED. IT DOES NOT REQUIRE A PATIENT AFFILIATION TO ACCESS SERVICES. INDIVIDUAL COUNSELING AND GROUP SUPPORT ARE AVAILABLE AT OUR FACILITIES IN TEMECULA, MISSION VALLEY, CARLSBAD AND ESCONDIDO. SUPPORT GROUPS INCLUDE GENERAL GRIEF SUPPORT, SPOUSAL LOSS, CHILD LOSS, INFANT LOSS AND PARENT LOSS AS WELL AS A COMPREHENSIVE PROGRAM TO ADDRESS CHILDREN'S GRIEF.

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 25,963,134.

THE ELIZABETH HOSPICE, INC.

FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2024 AND 2023

CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

THE ELIZABETH HOSPICE, INC.
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CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
The Elizabeth Hospice, Inc.
Escondido, California

Report on the Financial Statements

Opinion

We have audited the financial statements of The Elizabeth Hospice, Inc. which comprise the balance sheet as of June 30, 2024, the related statements of operations and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Elizabeth Hospice, Inc. as of June 30, 2024, and the results of its operations, changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Elizabeth Hospice, 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.

2023 Financial Statements

The 2023 financial statements of The Elizabeth Hospice, Inc. were audited by other auditors whose report dated November 2, 2023 expressed an unmodified opinion on those statements.

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 Elizabeth Hospice, Inc.'s ability to continue as a going concern for one year from the date the financial statements are available to be issued.

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See CLAglobal.com/disclaimer.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 consolidated 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 consolidated 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 Elizabeth Hospice, 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 The Elizabeth Hospice, 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Irvine, California
October 16, 2024

THE ELIZABETH HOSPICE, INC.
BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024	2023
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	$ 2,610,670	$ 4,210,309
Patient Accounts Receivable, Net	5,716,475	5,155,495
Pledges Receivable	600,000	780,000
Prepaid Expenses and Other	963,687	1,025,643
Total Current Assets	9,890,832	11,171,447
PROPERTY AND EQUIPMENT, NET	12,120,713	11,562,218
RIGHT-OF-USE ASSETS	1,057,433	1,515,049
OTHER ASSETS		
Pledges Receivable, Net of Current Portion	-	600,000
Investments	34,560,395	31,548,852
Total Other Assets	34,560,395	32,148,852
Total Assets	$ 57,629,373	$ 56,397,566
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	$ 1,096,487	$ 1,044,974
Accrued Expenses	4,854,566	5,659,102
Deferred Revenue	22,506	23,580
Line of Credit	3,674	603,800
Current Portion of Long-Term Debt	159,033	152,485
Lease Liability, Current Portion	291,630	374,148
Total Current Liabilities	6,427,896	7,858,089
LONG-TERM LIABILITIES		
Lease Liability, Net of Current Portion	799,370	1,170,054
Long-Term Debt, Net of Current Portion	7,683,701	7,842,734
Total Long-Term Liabilities	8,483,071	9,012,788
Total Liabilities	14,910,967	16,870,877
NET ASSETS		
Without Donor Restrictions		
Undesignated	12,344,939	15,124,698
Board Designated	19,215,125	14,886,883
With Donor Restrictions	11,158,342	9,515,108
Total Net Assets	42,718,406	39,526,689
Total Liabilities and Net Assets	$ 57,629,373	$ 56,397,566

See accompanying Notes to Financial Statements.

THE ELIZABETH HOSPICE, INC.
STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
OPERATING REVENUE		
Net Patient Service Revenue	$ 30,273,110	$ 30,361,267
Contributions and Fundraising	692,950	2,116,687
Special Events	92,935	100,856
Interest and Dividends, Net of Fees	674,305	280,657
Realized Gains (Losses) on Investments	(1,008,947)	(305,828)
Unrealized Gains (Losses) on Investments	3,523,270	1,914,977
Other Revenue	248,417	466,545
Net Assets Released from Restriction	1,172,641	553,013
Total Operating Revenues	35,668,681	35,488,174
OPERATING EXPENSES		
Direct Patient Care	18,661,187	20,533,028
Indirect Patient Care	6,562,603	7,078,418
Community Outreach	739,344	669,425
Management and General	7,123,584	6,471,683
Fundraising	1,033,480	1,049,330
Total Operating Expenses	34,120,198	35,801,884
Change in Net Assets Without Donor Restrictions	1,548,483	(313,710)
NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	1,554,820	1,224,496
Interest and Dividends, Net of Fees	208,654	172,332
Net Realized and Unrealized Gains (Losses) on Investments	1,052,401	691,970
Net Assets Released from Restriction	(1,172,641)	(553,013)
Change in Net Assets With Donor Restrictions	1,643,234	1,535,785
CHANGE IN NET ASSETS	3,191,717	1,222,075
Net Assets - Beginning of Year	39,526,689	38,304,614
NET ASSETS - END OF YEAR	$ 42,718,406	$ 39,526,689

See accompanying Notes to Financial Statements.

THE ELIZABETH HOSPICE, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	$ 3,191,717	$ 1,222,075
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	367,744	403,749
Net Realized and Unrealized Gains on Investments	(3,566,724)	(2,301,119)
Reduction in Carrying Amount of Right-of-Use Assets	457,616	346,157
Contributions Restricted by Donors	(1,554,820)	-
Changes in Assets and Liabilities:		
Patient Accounts Receivable, Net	(560,980)	(189,210)
Pledges Receivable	780,000	(1,380,000)
Prepaid Expenses and Other	61,956	(133,788)
Change in Operating Lease Liability	(453,202)	(317,004)
Accounts Payable	51,513	(315,457)
Accrued Expenses	(804,536)	899,050
Deferred Revenue	(1,074)	3,600
Net Cash Used by Operating Activities	(2,030,790)	(1,761,947)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(926,239)	(9,248,546)
Proceeds from Sales of Investments	13,626,478	26,401,073
Purchases of Investments	(13,071,267)	(27,039,827)
Net Cash Used by Investing Activities	(371,028)	(9,887,300)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Contributions Restricted by Donors	1,554,820	-
Proceeds from Borrowings of Long-Term Debt	-	8,100,000
Principal Payments on Long-Term Debt	(152,485)	(104,781)
Borrowings (Payments) on Line of Credit, net	(600,126)	603,800
Net Cash Provided by Financing Activities	802,209	8,599,019
NET CHANGE IN CASH AND CASH EQUIVALENTS	(1,599,609)	(3,050,228)
Cash and Cash Equivalents - Beginning of Year	4,210,279	7,260,507
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 2,610,670	$ 4,210,279
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Paid for Interest	$ 327,026	$ 122,044

See accompanying Notes to Financial Statements.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Organization

The Elizabeth Hospice, Inc. (Organization) is organized under the charitable public benefit nonprofit corporate laws of the state of California. The Organization's primary purposes are to provide end-of-life care services to terminally ill patients, contribute to the sense of well-being of terminally ill patients and their families, and to train professionals and volunteers in the hospice concept.

Since August 2017, through a management service agreement (MSA), the Organization partners with Elizabeth Supportive Medical Services (ESMS), an aligned physician medical group, that allows for expansion of reimbursable services provided by the Organization. Revenue from this agreement for the years ended June 30, 2024 and 2023 was $13,553 and $52,633, respectively, and is included in other revenue in the statements of operations and changes in net assets. As part of the agreement, the Organization provides a line of credit to ESMS with an available principal amount of up to $750,000, with interest at the current prime rate and secured by the assets of ESMS. The line of credit expires in July 2027. ESMS had no borrowings outstanding on the line of credit at June 30, 2024 and 2023.

Since July 2022, through a consulting services agreement (CSA), the Organization provides consulting and financial management to Snowline Hospice in return for compensation equal to a monthly fee, travel expenses, and business expenses incurred in the performance of the services. Revenue from this agreement for the years ended June 30, 2024 and 2023 was $25,320 and $34,117, respectively, and is included in other revenue in the statements of operations and changes in net assets. The agreement was terminated in February 2024.

Basis of Accounting

The 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).

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP 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.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Statement Presentation

The financial statements report the changes in and totals of each net asset class based on the existence of donor restrictions, as applicable. Net assets are classified as without donor restrictions or with donor restrictions and are detailed as follows:

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. Net assets without donor restrictions are comprised of Board designated and undesignated amounts. As of June 30, 2024 and 2023, board designated net assets consist of $19,215,125 and $14,886,883, respectively, designated for an endowment created during the year ended June 30, 2017.

Net Assets With Donor Restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature and will be met by the passage of time or the actions of the Organization. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity. As of June 30, 2024 and 2023, purpose or time restricted net assets consisted of donor restricted funds designated for various programs and unspent endowment earnings.

Cash and Cash Equivalents

Cash and cash equivalents consist of bank deposits in accounts that are federally insured up to $250,000. At times, the Organization may have cash balances in excess of the FDIC coverage. Management regularly monitors the financial condition of the institutions they partner with and believe the risk of loss is minimal. Additionally, for purposes of the statements of cash flows, the Organization considers all highly liquid investments of operating cash purchased with an original maturity of three months or less to be cash equivalents.

Patient Accounts Receivable and Allowance for Credit Losses

The patient accounts receivable balance represents the unpaid amounts billed to patients and third-party payors. Contractual adjustments and discounts are recorded to report receivables for patient care services at their net realizable value. Past due receivables are determined based on contractual terms. The Organization does not accrue interest on any of its accounts receivables. The Organization provides an allowance for credit losses based on an analysis of historical activity, the payor source, the aging of the receivable, and the consideration of future economic conditions.

Investments

All investments are valued at their fair values in the balance sheets. Unrealized gains and losses are included in the change in net assets. See Note 4 for additional information on the nature of the Organization's investments.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Property and equipment are stated at cost or, if donated to the Organization, at their fair value on the date of the gift. Additions and improvements over $2,000 are capitalized; expenditures for routine maintenance are charged to operations. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets, which range from 3 to 40 years.

Gifts of long-lived assets such as land, buildings, and equipment are reported as support without donor restrictions unless explicit donor stipulations specify how the donated assets are to be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash and other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Impairment of Long-Lived Assets

On an ongoing basis, the Organization reviews long-lived assets for impairment whenever events or circumstances indicate that the carrying amounts may be overstated. The Organization recognizes impairment losses if the undiscounted cash flows expected to be generated by the asset are less than the carrying value of the related asset. The impairment loss adjusts the assets to fair value. As of June 30, 2024 and 2023, management believes that no assets were impaired.

Net Patient Service Revenue

Net patient service revenues are reported at the amount that reflects the ultimate consideration the Organization expects to receive in exchange for providing patient care. These amounts are due from third-party payors, primarily commercial health insurers and government programs (Medicare and Medicaid) and includes variable consideration for revenue adjustments due to settlements of audits and reviews, as well as certain hospice-specific revenue capitations. For the years ended June 30, 2024 and 2023, approximately 93% and 92%, respectively, of the Organization's net patient service revenue was derived from the Medicare and Medicaid programs. Amounts are generally billed monthly or subsequent to patient discharge. Subsequent changes in the transaction price initially recognized are not significant.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Patient Service Revenue (Continued)

Hospice services are provided on a daily basis and the type of service provided is determined based on a physician's determination of each patient's specific needs on that given day. Reimbursement rates for hospice services are on a per diem basis regardless of the type of service provided or the payor. Reimbursement rates from government programs are established by the appropriate governmental agency and are standard across all hospice providers. Reimbursement rates from health insurers are negotiated with each payor and generally structured to closely mirror the Medicare reimbursement model. The types of hospice services provided and associated reimbursement model for each are as follows:

Routine Home Care – occurs when a patient receives hospice care in their home, including a nursing home setting. The routine home care rate is paid for each day that a patient is in a hospice program and is not receiving one of the other categories of hospice care. For Medicare patients, the routine home care rate reflects a two-tiered rate, with a higher rate for the first 60 days of a hospice patient's care and a lower rate for days 61 and after. In addition, there is a Service Intensity Add-on payment which covers direct home care visits conducted by a registered nurse or social worker in the last seven days of a hospice patient's life, reimbursed up to four hours per day in 15 minute increments at the continuous home care rate.

General Inpatient Care – occurs when a patient requires services in a controlled setting for a short period of time for pain control or symptom management which cannot be managed in other settings. General inpatient care services must be provided in a Medicare or Medicaid certified hospital or long-term care facility or at a freestanding inpatient hospice facility with the required registered nurse staffing.

Continuous Home Care – is provided to patients while at home, including a nursing home setting, during periods of crisis when intensive monitoring and care, primarily nursing care, is required in order to achieve palliation or management of acute medical symptoms. Continuous home care requires a minimum of eight hours of care within a 24-hour day, which begins at midnight. The care must be predominantly nursing care provided by either a registered nurse or licensed nurse practitioner. While the published Medicare continuous home care rates are daily rates, Medicare pays for continuous home care in 15 minute increments. This 15 minute rate is calculated by dividing the daily rate by 96.

Respite Care – permits a hospice patient to receive services on an inpatient basis for a short period of time in order to provide relief for the patient's family or other caregivers from the demands of caring for the patient. A hospice can receive payment for respite care for a given patient for up to five consecutive days at a time, after which respite care is reimbursed at the routine home care rate.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Patient Service Revenue (Continued)

Each level of care represents a separate promise under the contract of care and is provided independently for each patient, contingent upon the patient's specific medical needs as determined by a physician. However, the clinical criteria used to determine a patient's level of care is consistent across all patients, given that each patient is subject to the same payor rules and regulations. As a result, the Organization has concluded that each level of care is capable of being distinct and is distinct in the context of the contract. Furthermore, the Organization has determined that each level of care represents a stand ready service provided as a series of either days or hours of patient care. The Organization believes that the performance obligations for each level of care meet criteria to be satisfied over time. The Organization recognizes revenue based on the service output. The Organization believes this to be the most faithful depiction of the transfer of control of services as the patient simultaneously receives and consumes the benefits provided by the Organization's performance. Revenue is recognized on a daily or hourly basis for each patient in accordance with the reimbursement model for each type of service. The Organization's performance obligations relate to contracts with an expected duration of less than one year. Therefore, the Organization has elected to apply the optional exception provided in Accounting Standards Codification (ASC) 606 and is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The unsatisfied or partially satisfied performance obligations referred to above relate to bereavement services provided to patients' families for up to 12 months after death of patient.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance which vary in amount. The Organization also provides service to patients without a reimbursement source and may offer those patients discounts from standard charges. The Organization estimates the transaction price for patients with deductibles and coinsurance, along with those uninsured patients, based on historical experience and current conditions. The estimate of any contractual adjustments, discounts, or implicit price concessions reduces the amount of revenue initially recognized. Subsequent changes to the estimate of the transaction price are recorded as adjustments to patient service revenue in the period of change. Subsequent changes that are determined to be the result of an adverse change in the patients' ability to pay (i.e., change in credit risk) are recorded as credit loss expense. The Organization has no material adjustments related to subsequent changes in the estimate of the transaction price or subsequent changes as the result of an adverse change in the patient's ability to pay for any period reported.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Patient Service Revenue (Continued)

Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretation. Compliance with such laws and regulations may be subject to future government review and interpretation. Additionally, the contracts the Organization has with commercial health insurance payors provide for retroactive audit and review of claims. Settlement with third party payors for retroactive adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. The variable consideration is estimated based on the terms of the payment agreement, existing correspondence from the payor and our historical settlement activity. These estimates are adjusted in future periods, as new information becomes available. Management intends to fully cooperate with any governmental agencies in requests for information. Noncompliance with laws and regulations can make the Organization subject to regulatory action, including fines, penalties, and exclusion from the Medicare and Medicaid programs. The Organization currently does not have select claims under a post-pay review by government agencies. The Organization previously received demand letters in December 2022 and January 2023, noting overpayment amounts for paid claims totaling approximately $1,524,000 and as a result, recorded a reduction in net patient service revenue for such an amount during the year ended June 30, 2023. These amounts are to be recouped over time through future Medicare payments. At June 30, 2023, approximately $840,000 was owed under these demand letters. The Organization has accrued for this amount on the balance sheet within accrued expenses. At June 30, 2024, all overpayment amounts for paid claims have been recouped through Medicare payments.

For the Organization's patients in the nursing home setting in which Medicaid pays the nursing home room and board, the Organization serves as a pass-through between Medicaid and the nursing home. The Organization is responsible for paying the nursing home for that patient's room and board. Medicaid reimburses the Organization for 95% of the amount paid to the nursing home. The Organization has concluded that the 5% difference between the amount paid to the nursing home and the amount received from Medicaid is an adjustment to transaction price and, as a result, the 5% is recognized as a reduction to revenue recognized in the accompanying financial statements.

Hospice organizations are subject to two specific payment limit caps under the Medicare program. One limit relates to inpatient care days that exceed 20% of the total days of hospice care provided for the year. The Organization did not exceed the 20% cap related to inpatient days in June 30, 2024 and 2023. The second limit relates to an aggregate Medicare reimbursement cap calculated by the Organization. The Organization did not exceed the Medicare reimbursement cap for the years ended June 30, 2024 and 2023.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Charity Care

The Organization determines each patient's ability to pay during the admission process. When a patient meets certain criteria, part or all of the patient's charges are deemed charity care and are not billed for collection. Because the Organization does not pursue collection of amounts determined to qualify as charity care, those amounts are excluded from net patient service revenue. The cost of charity care provided was approximately $66,000 and $150,000 for the years ended June 30, 2024 and 2023, respectively. This cost estimate was based on the Organization-wide cost to charge ratio.

Pledges Receivable

Pledges receivable expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in greater than one year are recorded at the present value of estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Conditional promises to give are not included as support until the conditions are substantially met. Management believes all pledges are collectible, and as such, has not recorded an allowance for uncollectible pledges.

Contributions

Contributions received and unconditional promises to give are recorded as revenue without donor restrictions or revenue with donor restrictions depending on the existence of donor restrictions and the nature of such restrictions, if they exist.

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 statements of operations and changes in net assets as net assets released from restriction.

If a restriction is fulfilled in the same accounting period in which the contribution is received, the contribution is reported as without donor restrictions.

Performance Indicator

The statements of operations and changes in net assets present the Organization’s changes in net assets without donor restrictions. Changes in net assets that are excluded from this performance indicator, consistent with industry practices, include net assets released from restrictions for capital purposes.

Leases

ASU 2016-02 - *Leases* (ASC 842) requires lessees to recognize a lease liability and a right-of- use (ROU) asset on the balance sheet for most operating leases, except for those leases with an original term of 12 months or less. Accounting for finance leases is substantially unchanged.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

At the inception of an arrangement, the Organization determines if an arrangement is lease based on all relevant facts and circumstances. Leases are classified as operating or finance leases at the lease commencement date. Operating leases are included in operating lease ROU assets, short-term operating lease liabilities and long-term operating lease liabilities on the balance sheets. Leases are classified between short-term and long-term liabilities based on their payment terms. Lease expense for operating leases is recognized on a straight-line basis over the lease term. Leases with a term of 12 months or less (short-term leases) are not recorded on the balance sheets.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. ROU assets and lease liabilities are recognized at the lease commencement date based on the estimated present value of lease payments over the lease term. ROU assets also include prepaid rent and are adjusted by the unamortized balance of lease incentives.

As the implicit rate is generally not readily determinable for all of the Organization's leases, the Organization utilized the risk-free rate, which is derived from information available at the lease commencement date, in determining the present value of lease payments.

Some leases include one or more options to extend the lease, with extension terms that can extend the lease term by one to five years. The exercise of lease extension options is at the Organization's sole discretion. The lease term includes options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. The Organization generally concludes options to extend the lease are reasonably certain to be exercised when it is cost prohibitive to relocate operations or pursue alternative leased assets.

Real estate leases comprise the majority of the Organization's leasing activities. The Organization accounts for the lease and non-lease components of these leases as a single lease component.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of operations and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

New Accounting Pronouncement

During the year ended June 30, 2024, the Organization has adopted ASU 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, as amended, which modifies the measurement of expected credit losses. The Organization adopted this new guidance utilizing the modified retrospective transition method. The adoption of this Standard did not have a material impact on the Organization’s financial statements but did change how the allowance for credit losses is determined.

NOTE 1 NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Organization is exempt from income taxes on income from related activities under Section 501(c)(3) of the U.S. Internal Revenue Code and corresponding state tax law. Accordingly, no provision has been made for federal or state income taxes.

U.S. GAAP requires that a tax position is recognized as a benefit only if it is "more likely than not" that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax benefit is recorded.

The Organization's Form 990 has not been subject to examination by the Internal Revenue Service or the state of California for the last three years. The Organization does not expect the total amount of unrecognized tax benefits to significantly change in the next 12 months. The Organization recognizes interest and/or penalties related to income tax matters in income tax expense. The Organization did not have any amounts accrued for interest and penalties at June 30, 2024 and 2023.

Subsequent Events

Management has performed an analysis of the activities and transactions subsequent to June 30, 2024 to determine the need for any adjustments to and/or disclosures within the financial statements for the year ended June 30, 2024. Management performed their analysis through October 16, 2024, which is the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	2024	2023
Cash and Cash Equivalents	$ 2,610,670	$ 4,210,309
Patient Accounts Receivable, Net	5,716,475	5,155,495
Investments	34,560,395	31,548,852
Total Financial Assets Available Within One Year	42,887,540	40,914,656
Less: Net Assets With Donor Restrictions	(11,158,342)	(9,515,108)
Total Assets Available for General Expenditures Within One Year	$ 31,729,198	$ 31,399,548

NOTE 2 LIQUIDITY AND AVAILABILITY (CONTINUED)

As part of the Organization's liquidity management plan, management invests cash in excess of daily requirements in short-term investments, treasury sweeps, and money market instruments. In addition to cash on hand, the Organization has two lines of credit available in the amount of $2,500,000 and $1,000,000; the latter secured by unrestricted investments.

The Organization also manages a pool of funds invested in the public securities markets. Management of these funds are governed by the Organization's Investment Policy Statement. The board of directors has delegated authority to supervise these investments to the Finance Committee. The Organization's primary objective is to preserve and protect its assets by earning a total return for each category of assets (a Fund), which is appropriate for each Fund's time horizon, distribution requirements, and risk tolerance.

The Organization currently maintains the following funds:

- Intermediate Fund
- Long-Term Fund
- Endowment Fund
- Board Directed Endowment
- Anonymous Endowment

The Intermediate and Long-Term Fund are unrestricted and have a value of $6,345,000 and $8,552,632 as of June 30, 2024 and 2023, respectively. The Endowment Fund, Board Directed Endowment, and Anonymous Endowment are Board designated and donor restricted with a value of $28,215,395 and $22,996,220 as of June 30, 2024 and 2023, respectively.

NOTE 3 PATIENT ACCOUNTS RECEIVABLE

Receivables from patients and third-party payors for the years ended June 30 are as follows:

	2024	2023
Medicare	$ 3,752,827	$ 3,656,271
Medicaid	1,269,989	979,145
Commercial and Other	701,495	526,931
Total	5,724,311	5,162,347
Less: Expected Credit Losses	(7,836)	(6,852)
Total Patient Accounts Receivable	$ 5,716,475	$ 5,155,495

NOTE 3 PATIENT ACCOUNTS RECEIVABLE (CONTINUED)

The allowance for expected credit loss activity for the years ending June 30 consisted of the following:

	2024	2023
Rollforward Balance of Expected Credit Loss:		
Balance, Beginning of the Period	$ 6,852	$ 19,228
Write-Offs	(1,210)	(7,080)
Provisions	2,194	(5,296)
Ending Balance of Expected Credit Loss	$ 7,836	$ 6,852

The opening and closing balances of receivables from patients and third-party payors were as follows:

	Accounts Receivable
Balance as of July 1, 2022	$ 4,966,285
Balance as of June 30, 2023	5,155,495
Balance as of June 30, 2024	5,716,475

NOTE 4 INVESTMENTS AND FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS

U.S. GAAP defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in an Organization's principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

A fair value hierarchy requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. There are three levels of inputs that may be used to measure fair value:

Level 1 – Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Organization has the ability to access as of the measurement date. The fair values of money market funds, common stocks, exchange traded funds, mutual funds, and hedge funds that are readily marketable are determined by obtaining quoted prices from nationally recognized securities exchanges.

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; or other inputs that are observable or can be corroborated by observable market data. The Organization had no investments measured using Level 2 inputs at June 30, 2024 and 2023.

Level 3 – Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability. The Organization had no investments measured using Level 3 inputs at June 30, 2024 and 2023.

NOTE 4 INVESTMENTS AND FAIR VALUE MEASUREMENTS OF FINANCIAL INSTRUMENTS (CONTINUED)

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

Assets measured at fair value on a recurring basis are summarized below:

	2024			
	Total	Level 1	Level 2	Level 3
Investments:				
Money Market Funds	$ 846,665	$ 846,665	$ -	$ -
Exchange Traded Funds	416,138	416,138	-	-
Equity Mutual Funds	23,847,874	23,847,874	-	-
Fixed Income Mutual Funds	8,162,715	8,162,715	-	-
Hedge Funds	1,287,003	1,287,003	-	-
Total	$ 34,560,395	$ 34,560,395	$ -	$ -

	2023			
	Total	Level 1	Level 2	Level 3
Investments:				
Money Market Funds	$ 4,515,186	$ 4,515,186	$ -	$ -
Exchange Traded Funds	11,803,944	11,803,944	-	-
Equity Mutual Funds	6,512,432	6,512,432	-	-
Fixed Income Mutual Funds	7,625,322	7,625,322	-	-
Hedge Funds	1,091,968	1,091,968	-	-
Total	$ 31,548,852	$ 31,548,852	$ -	$ -

The following schedule summarizes return on investments for the years ended June 30:

	2024	2023
Interest and Dividends, Net of Fees	$ 882,963	$ 452,990
Realized Gains (Losses) on Investments	43,458	(450,815)
Total	926,421	2,175
Unrealized Gains (Losses) on Investments	3,523,262	2,751,934
Total Return on Investments	$ 4,449,683	$ 2,754,109

Investment securities are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would result in material changes in the fair value of investments and net assets of the Organization.

NOTE 5 PROPERTY AND EQUIPMENT

The Organization's property and equipment and the related accumulated depreciation at June 30 are as follows:

	2024	2023
Land	$ 5,559,409	$ 5,559,409
Buildings	7,691,463	2,903,684
Office Equipment	1,359,962	1,720,030
Furniture and Fixtures	569,272	565,852
Construction in Progress	-	4,549,145
Subtotal	15,180,106	15,298,120
Less: Accumulated Depreciation	(3,059,393)	(3,735,902)
Total Property and Equipment	$ 12,120,713	$ 11,562,218

Depreciation expense for the years ended June 30, 2024 and 2023 was $367,744 and $403,748, respectively.

In March 2023, the Organization broke ground on a location to provide a permanent office residence to staff and the community. The Project was completed and was placed into service in October 2023.

NOTE 6 LINES OF CREDIT

The Organization maintains a $1,000,000 line of credit with a financial institution bearing interest at Secured Overnight Financing Rate (SOFR) plus 1.75% (7.09% as of June 30, 2024). The line of credit is secured by cash, investments, and other assets of the Organization and has no expiration date. The Organization had no borrowings outstanding on the line of credit at June 30, 2024 and 2023.

In November 2022 the Organization obtained a $2,500,000 line of credit with a financial institution bearing interest at 9.25% as of June 30, 2024. The line of credit is secured by all business assets of the Organization and expires in November 2024. The Organization had borrowings of $3,674 and $603,800 outstanding on the line of credit at June 30, 2024 and 2023, respectively.

NOTE 7 NOTE PAYABLE

In November 2022, the Organization obtained financing through First Republic Bank in the amount of $8,100,000 structured as a note payable bearing interest at a fixed rate of 3.65% per annum. Debt proceeds were used to pay for the Gateway building purchase. The note payable has a maturity date of November 2052. The balance outstanding on this note at June 30, 2024 and 2023 was $7,842,734 and $7,995,219, respectively.

NOTE 7 NOTE PAYABLE (CONTINUED)

The future principal payments on the note payable are as follows:

Year Ending June 30,	Amount
2025	$ 159,033
2026	165,019
2027	171,231
2028	176,936
2029	184,336
Thereafter	6,986,179
Total	$ 7,842,734

NOTE 8 NET ASSETS WITH DONOR RESTRICTIONS

Net assets that are donor restricted at June 30 are as follows:

	2024	2023
Time or Purpose:		
Unappropriated Endowment Earnings	$ 1,971,942	$ 906,231
Staff Education	76,448	109,647
Time Restricted	600,000	1,380,000
Other	1,481,627	90,905
Total Time or Purpose	4,130,017	2,486,783
Restricted in Perpetuity:		
Endowments for Education	1,700,000	1,700,000
Endowments for Charity Care	1,804,000	1,804,000
Endowments for Hospice and Palliative Care	2,643,998	2,643,998
Endowments for Undesignated Purposes	880,327	880,327
Total Restricted in Perpetuity	7,028,325	7,028,325
Total Net Assets With Donor Restrictions	$ 11,158,342	$ 9,515,108

Net assets with donor restrictions were released from restriction for the years ended June 30 for the following purposes:

	2024	2023
Unappropriated Endowment Earnings	$ 370,123	$ 374,144
Other	802,518	178,869
Total	$ 1,172,641	$ 553,013

NOTE 9 ENDOWMENT ASSETS

Endowment

Overview

The Organization's endowments consist of various investment securities, most of which are traded on public markets. The endowments are made up of board designated, purpose or time restricted, and perpetually restricted assets. As required by U.S. GAAP, net assets associated with these endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The Organization's board of directors has determined the requirements of California's version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) to center around the preservation of the fair value of the original investment as of the date of the asset transfer. The investments resulting from donations directing that they be invested in perpetuity are classified as perpetually restricted. The earnings generated by these investments are classified as purpose or time restricted. The purpose or time restricted earnings are reclassified as without donor restrictions upon their appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by California's version of UPMIFA. The Organization considers the following factors in making a determination to appropriate or accumulate its endowment funds:

- the duration and preservation of the fund
- the purposes of the Organization and the donor-restricted endowment fund
- general economic conditions
- the possible effect of inflation and deflation
- the expected total return from income and the appreciation of investments
- other resources of the Organization
- the investment policies of the Organization

Return Objectives and Risk Parameters

The Organization has adopted investment and spending policies for endowment assets that attempt to provide funding for operating expenses of programs supported by its endowments, while maintaining the original corpus of the endowments. In order to meet this objective, the endowment asset portfolio is structured to achieve a compound annual return, net of investment management expenses, of 4% to 6% for the Intermediate Fund portfolio and 6% to 8% for the Long-Term, Endowment, and Board Directed funds. Risk parameters are set so that reasonable volatility, including larger potential fluctuations of principal, will be tolerated over the investment horizon, in as much as it is consistent with the volatility of a comparable market index. Endowment assets include assets of donor-restricted funds that the Organization must hold in perpetuity and assets of the Organization that the Board of Directors has designated for endowment purposes.

NOTE 9 ENDOWMENT ASSETS (CONTINUED)

Endowment (Continued)

Strategies Employed for Achieving Objectives

To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a broadly diversified portfolio to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to Spending Policy

The Organization disburses funds as needed within the guidelines of the endowments. Over the long-term, the Organization expects the current spending policy to allow its endowment to grow at the average annual rate of inflation over 10 years. This is consistent with the Organization's objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to provide additional real growth through new gifts and investment return.

Fund with Deficiencies

A donor-restricted endowment fund is considered to be underwater if the fair value of the fund is less than the original gift amount or the amount required to be maintained by the donor or by law. At times, the Organization may have individual donor-restricted endowment funds that are underwater. The Organization has a policy that permits spending from underwater funds depending on the degree to which the fund is underwater, unless specifically prohibited by the donor or relevant laws and regulations. There were no such deficiencies as of June 30, 2024 and 2023.

Change in Endowment Net Assets

The Organization's change in endowment assets, by net asset composition, for the years ended June 30 is as follows:

	Without Donor Restrictions	With Donor Restrictions		
2024	Board Designated	Accumulated Earnings	Original Gift	Total
Beginning Balance	$ 14,886,882	$ 1,081,010	$ 7,028,328	$ 22,996,220
Interest and Dividends, Net	403,961	208,654	-	612,615
Net Realized and Unrealized Gains	1,993,348	1,052,401	-	3,045,749
Additions	1,930,934	-	-	1,930,934
Appropriations for Expenditure	-	(370,123)	-	(370,123)
Total Endowment	$ 19,215,125	$ 1,971,942	$ 7,028,328	$ 28,215,395

NOTE 9 ENDOWMENT ASSETS (CONTINUED)

Endowment (Continued)

Change in Endowment Net Assets (Continued)

2023	Without Donor Restrictions Board Designated	With Donor Restrictions Accumulated Earnings	With Donor Restrictions Original Gift	Total
Beginning Balance	$ 12,924,834	$ 590,852	$ 7,028,328	$ 20,544,014
Interest and Dividends, Net	287,640	172,332	-	459,972
Net Realized and Unrealized Gains	1,196,908	691,970	-	1,888,878
Additions	477,500	-	-	477,500
Appropriations for Expenditure	-	(374,144)	-	(374,144)
Total Endowment	$ 14,886,882	$ 1,081,010	$ 7,028,328	$ 22,996,220

NOTE 10 OPERATING LEASE COMMITMENTS

The Organization has various operating leases for office spaces that expire on various dates through January 2027. Total rent expense amounted to $502,114 and $1,300,625 for the years ended June 30, 2024 and 2023, respectively. A summary of amounts reported within the balance sheets is as follows:

	2024	2023
Lease Cost:		
Opearting Lease Cost	$ 381,255	$ 381,255
Other Information:		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	$ 375,586	$ 368,163
Current Lease Liability	$ 291,630	$ 374,148
Long-Term Lease Liability	$ 799,370	$ 1,170,054
Weighted-Average Remaining Lease	3.80 Years	4.61 Years
Weighted-Average Discount Rate	2.88%	2.88%

NOTE 10 OPERATING LEASE COMMITMENTS (CONTINUED)

Future minimum lease commitments are as follows:

Year Ending June 30,	Amount
2025	$ 318,183
2026	281,567
2027	234,427
2028	200,572
2029	120,109
Total	1,154,858
Less: Imputed Interest	(63,858)
Present Value of Lease Liability	1,091,000
Less: Current Lease Liabilities	(291,630)
Total Long-Term Lease Liabilities	$ 799,370

NOTE 11 FUNCTIONAL EXPENSES

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. The expenses that are allocated include facility related and depreciation which are allocated on a square-footage basis, as well as benefits and information technology which are allocated on a number of employees basis. Expenses categorized by their functional classification for the years ended June 30 are as follows:

	2024					
	Direct Patient Care	Indirect Patient Care	Community Outreach	Management and General	Fundraising	Total
Accounting Fees	$ -	$ -	$ -	$ 118,379	$ -	$ 118,379
Advertising and Promo	13	5,962	171,789	75,415	26,920	280,099
Benefits	313,252	30,605	16,203	48,608	9,001	417,669
Conferences and Meetings	13,002	38,884	70,526	106,406	32,072	260,890
Depreciation	275,808	26,947	14,266	42,797	7,926	367,744
DME	1,008,834	-	-	-	-	1,008,834
Drugs	739,282	-	-	-	-	739,282
Facility Related	1,112,729	108,715	57,555	155,875	31,975	1,466,849
Fees for Service and Other	638,710	271,595	-	1,344,428	-	2,254,733
Information Technology	391,734	77,854	20,551	157,613	71,203	718,955
Inpatient Services	26,159	-	-	-	-	26,159
Insurance	773	-	-	318,783	-	319,556
Legal Expenses	-	-	-	46,764	8,202	54,966
Medical Supplies	734,522	-	-	-	-	734,522
Office Expenses	139,132	64,095	5,415	99,681	17,776	326,099
Other Employee Benefits	1,985,382	980,405	49,814	640,294	132,558	3,788,453
Other Patient Expenses	137,568	1,075	-	-	14,825	153,468
Other Salaries and Wages	9,434,795	4,430,688	279,704	3,291,938	554,103	17,991,228
Payroll Taxes	740,481	342,019	22,871	246,948	45,455	1,397,774
Pension Plan Accruals	221,728	106,612	7,435	62,798	19,146	417,719
Transportation	75,129	-	-	-	-	75,129
Travel Expenses	672,154	77,147	23,215	37,930	1,344	811,790
Payroll Processing Fees	-	-	-	-	60,952	60,952
Interest Expense	-	-	-	328,927	-	328,927
Other Expenses	-	-	-	-	22	22
Total Functional Expenses	$ 18,661,187	$ 6,562,603	$ 739,344	$ 7,123,584	$ 1,033,480	$ 34,120,198

NOTE 11 FUNCTIONAL EXPENSES (CONTINUED)

	2023					
	Direct Patient Care	Indirect Patient Care	Community Outreach	Management and General	Fundraising	Total
Accounting Fees	$ -	$ -	$ -	$ 62,801	$ -	$ 62,801
Advertising and Promo	-	4,969	181,633	71,204	30,844	288,650
Benefits	574,845	124,966	14,282	96,403	21,423	831,919
Conferences and Meetings	9,575	33,730	73,499	118,537	44,305	279,646
Depreciation	278,986	60,649	6,931	46,786	10,397	403,749
DME	1,078,591	-	-	-	-	1,078,591
Drugs	873,080	-	-	-	-	873,080
Facility Related	1,352,195	293,956	33,595	226,766	50,392	1,956,904
Fees for Service and Other	877,219	77,704	-	1,634,108	-	2,589,031
Information Technology	348,736	111,682	9,035	152,707	66,981	689,141
Inpatient Services	16,179	-	-	-	-	16,179
Insurance	675	-	-	313,829	-	314,504
Legal Expenses	-	21,020	-	105,665	54,976	181,661
Medical Supplies	829,747	-	-	-	-	829,747
Office Expenses	169,141	64,413	4,980	106,666	14,504	359,704
Other Employee Benefits	2,193,185	1,089,512	59,457	617,998	128,183	4,088,335
Other Patient Expenses	220,395	493	-	-	11,428	232,316
Other Salaries and Wages	9,878,009	4,606,367	235,176	2,643,674	553,008	17,916,234
Payroll Taxes	793,516	376,038	20,173	189,905	43,449	1,423,081
Pension Plan Accruals	233,548	128,925	7,606	45,458	18,499	434,036
Transportation	61,249	-	-	-	-	61,249
Travel Expenses	744,157	83,994	23,058	39,176	941	891,326
Total Functional Expenses	$ 20,533,028	$ 7,078,418	$ 669,425	$ 6,471,683	$ 1,049,330	$ 35,801,884

NOTE 12 RETIREMENT PLAN

The Organization maintains a qualified deferred compensation 401(k) plan for full time employees over age 21 that have completed one month of service. Under the plan, employees may elect to defer up to a percentage of pretax annual compensation, subject to the Internal Revenue Service limits. The Organization matches 50% of the participant's contribution to the Plan, not to exceed 6% of the participant's gross compensation. The Organization contributed $428,325 and $445,762 for the years ended June 30, 2024 and 2023, respectively.

The Organization offers a 457(b) deferred compensation plan. A select group of management employees are eligible to participate in the plan. The plan provides for employer contributions at the employers sole discretion. The Organization made no contributions to the plan for the years ended June 30, 2024 and 2023. Plan participants have the option to make personal contributions to the plan. The contributions are held in investment accounts, administered by a third-party, pending distribution upon vesting portions and severance of employment of the participants. At June 30, 2024 and 2023, the Organization maintained approximately $610,000 and $554,000, respectively, in plan assets included within prepaid expenses and other and approximately $610,000 and $554,000, respectively, due to plan participants included within accrued expenses in the balance sheets.

Global
INDEPENDENT
NETWORK MEMBER

CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAglobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

The Elizabeth Hospice

JULY 2025 SUPPORT GROUPS

Where Grief Meets Community

Sharing your experiences can ease feelings of isolation, provide emotional relief, and help you gain insight and coping strategies. Whether you choose to speak or simply listen, support groups can be a powerful step toward healing. Our support groups offer a safe, welcoming space to share, learn, and heal. Most groups are held online via Zoom. All California residents are welcome. **Space is limited, and registration is required.**

General Grief & Loss Group
Thursdays | 10:30 AM – Noon

Partner/Spouse Loss Group
Mondays | 6:00 – 7:30 PM
Tuesdays or Thursdays | 11:30 AM – 1:00 PM
1st and 3rd Wednesdays | 4:00 – 5:30 PM

Caregiver Support Group
Tuesdays | 11:00 AM - Noon

Parent Loss Group
1st and 3rd Wednesdays | 6:00 – 7:30 PM
2nd and 4th Thursdays | 6:00 – 7:30 PM

Child Loss Group
1st and 3rd Wednesdays | 6:00 – 7:30 PM
1st and 3rd Mondays | 6:00 – 7:30 PM

Sudden & Unexpected Loss Group
Wednesdays | 4:00 – 5:30 PM

Movement Through Grief Group
Fridays | 11:00 AM – Noon
8989 Rio San Diego Drive, Ste. 190, San Diego

Young Adult Grief Group
Wednesdays | 5:30 – 6:30 PM

Journey Through Grief Book Club
Every other Monday | 5:30 – 6:30 PM
Call for dates and book selection

Adventures Through Grief Group
Game-based, similar to Dungeons & Dragons, support group for young adults
Call for details

Griefinfo@ehospice.org | 833.349.2054 to register or for more information.
https://elizabethhospice.org/grief-support/

We offer specialized peer-based support groups for children ages 3-17 at our children's grief centers in Escondido and Mission Valley. Groups are also available at elementary, middle, and high school campuses throughout San Diego County and Southwest Riverside County. **For more information, contact Childrensbereavement@ehospice.org or 760.223.7377.**

Since 1978, The Elizabeth Hospice has been providing medical and emotional support to adults and children facing the challenges of an advanced, life-limiting illness and restoring hope to those who are grieving. The Elizabeth Hospice is a 501(c)(3) nonprofit organization. Federal Tax ID 95-3275679.

Grief Doesn't Undo Us – It Reshapes Us

Kintsugi, the Japanese art of repairing pottery with gold, reminds us that healing can create something even more beautiful than before. It's a symbol of resilience—embracing our cracks and scars as part of a meaningful story, not something to hide.

The art of Kintsug**i** is deeply meaningful in the context of grief and loss because it reflects the truth that healing doesn't mean returning to what once was—it means moving forward with the cracks still visible, honored, and integrated into who we are.

<u>Family Testimonial</u>

This Kintsugi project was one of the activities from my daughter's elementary-age peer group. She broke this pot, decorated it, and glued it back together. She wants people to notice the piece with various shapes and the phrase "grief is different," which symbolizes to her that everyone experiences grief in a different way.

Kids in these groups are all allowed to participate and express their grief in their own individual way. This is so important, as I have learned that children who experience loss will process their grief throughout their lives as they develop and go through different stages of life.

Grateful Parent with children in the Littles and Elementary Peer Support Groups
Spring 2025

2024 Photo Highlights

Campers write or draw their feelings on a plate before smashing it to release some of their grief

Decorating luminaries for Saturday evening's luminary ceremony

Luminaries are decorated in honor of loved ones for a special evening poolside memorial ceremony.

Teen campers with their volunteer big buddies.

These stuffed bears offer a source of comfort and support for many of our campers.

The Elizabeth Hospice

Grief Support Groups provide an opportunity to learn from others who are grieving the loss of a loved one. Led by professionally trained counselors and volunteer facilitators, they are a safe, non-judgmental place for families and individuals to find comfort while learning coping skills. Currently all support groups are conducted online via Zoom. There is no charge to attend. All California residents are welcome. To find out more information, call 833.349.2054.

Support Groups – May 2024

General Grief and Loss Groups for Adults

General Grief and Loss
Thursdays, 10:30 am – 12:00 pm

Specialty Support Groups for Adults

Partner/Spouse Loss Group
Mondays, 6:00 - 7:30 pm (limited space)
(No group Monday, May 27)

Wednesdays, 1st and 3rd Wednesdays, 4:00 – 5:30 pm (limited space)

Thursdays, 11:30 am - 1:00 pm (limited space)

Parent Loss Group
1st and 3rd Wednesdays, 6:00 - 7:30 pm (limited space)
2nd and 4th Thursdays, 6:30 -8:00 pm (limited space)

Parenting After Loss
Tuesdays, 12:00 pm – 1:00 pm

Child Loss Group
2nd and 4th Wednesdays, 6:00 - 7:00 pm
1st and 3rd Mondays, 6:00 - 7:30 pm

Journey Through Grief Book Club
Every other Monday, 5:30 - 6:30 pm

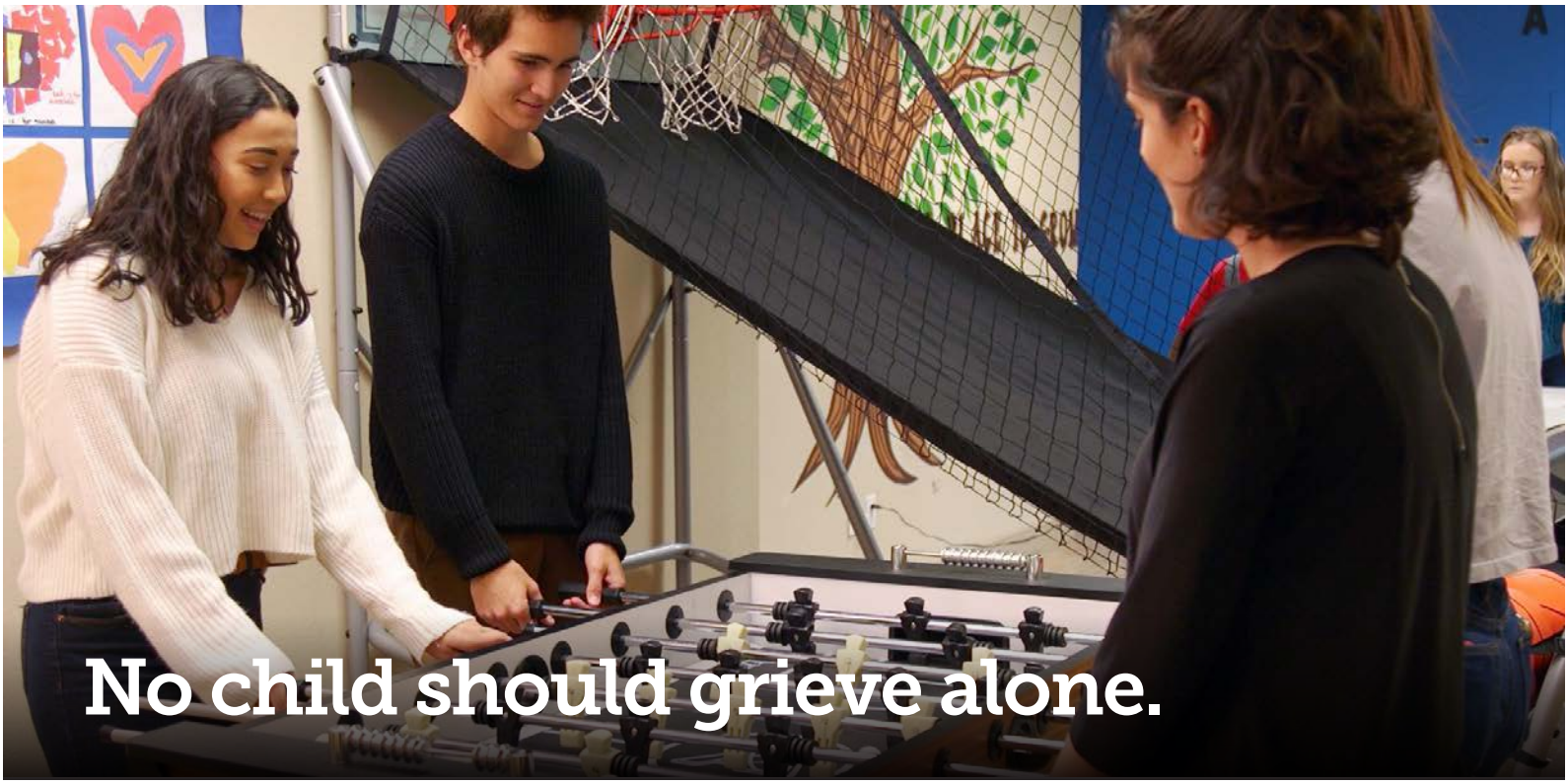
Caregiver Support Group
Tuesdays, 11:00 am - 12:00 pm

Children/Teen Peer-Based Grief Support Groups

Contact the Children's Bereavement Program Team for more information at childrensbereavement@ehospice.org or 760.223.7337.

Littles (ages 3- 6)
Elementary (ages 6-12)
Middles (ages 11-13)
Teens (ages 13-17)

School-Based Children's Support Groups are available at elementary, middle, and high school campuses throughout San Diego County and Southwest Riverside County upon request.



No child should grieve alone.

Caring for community members is a key element of our mission at The Elizabeth Hospice. Highly trained, compassionate professionals and volunteers in our Children's Bereavement Program support children through their grief and loss. Services are ***free of charge*** and ***open to everyone*** in San Diego County and Southwest Riverside County.

Children's Grief Support Groups

Biweekly, 90-minute, evening sessions

Concurrent parent/ guardian groups

Escondido and Mission Valley locations

Ages 3 to 17

Camp Spero

Grief-related activities

Traditional camp fun

Newcomer and Alumni camps

Ages 7 to 17

School-Based Grief Support Groups

8-week, onsite program

22 school districts

Grade 2 to Grade 12

Community Grief Education & Support

Crisis intervention for students and faculty

Grief and loss training for professionals

Speaking engagements

For more information, email **childrensbereavement@ehospice.org** or call **760-223-7337**.

The Elizabeth Hospice

elizabethhospice.org | 800.797.2050

Summer Grief Camp 2024

Camp Spero is a weekend camp for youth (ages 7 to 17) who are grieving the death of their significant person. At camp, children and teens honor and memorialize their loved one, make friends with others who are facing similar challenges, learn coping skills, and have lots of fun.

There's **no cost** to attend, and transportation is provided from San Diego to the campground.

Camper and Volunteer Interest Forms are available now at **www.elizabethhospice.org/camp**

For more information, email **campspero@ehospice.org** or call **760.223.7337**.

Follow us.

Newcomer Camp
First-time campers
July 26-28
Julian, CA

Alumni Camp
Returning campers
July 26 -28
Julian, CA

CAMP SPERŌ
WHILE I BREATHE, I HOPE

"At Camp Spero, I learned that it's OK to feel sad, and that so many people of different ages feel the same way. "

- Newcomer camper

The Elizabeth Hospice

Camp Spero is hosted by The Elizabeth Hospice and made possible by the generous support of individuals and organizations. Donations can be made online at **elizabethhospice.org/donate**.

Title

Victory Daycare Corp - Hiring a Teacher for Early Childhood Education

05/05/2025

id. 50462834

by **Alex Vasilev** in **San Marcos Community Foundation**
on behalf of **Victory Daycare Corp**
alexmobile4@gmail.com

Original Submission

05/05/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Victory Daycare Corp - Hiring a Teacher for Early Childhood Education
Are you applying for the Mini Grant or the Regular Grant?	Mini Grant (up to $1,500)
Project Name	Early Childhood Education Enhancement Program
Project Start Date	6/1/2025
Project End Date	9/1/2025
Date by Which Funds Will Be Expended:	9/1/2025
Total Number of People Served by this Project	6
Total Number of People Served by this Project in San Marcos Only	6
Grant Amount Requested	1500
	Organization Details

Organization Name	Victory Daycare Corp
Organization Street Address	1270 via contessa
Organization City	San Marcos
Organization State	California
Organization Zip Code	92069
Organization Website	daycare.news
Organization's EIN	99-0831060 200 Victory Daycare Corp 88dad4bf-4120-488c-ad6a-ae00b27a5d00 1270 Via Contessa San Marcos CA 92069 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-04-15T00:00:00 2025-04-28T00:00:00 501(c)(3) Private Operating Foundation A private operating foundation (50% deductibility limitation). Only applies to 501(c)(3) public charities 2025-04-14T00:00:00 2024 02
	Contact Information
Contact First Name	Alex
Contact Last Name	Vasilev
Contact Title	Director
Contact Phone	+16199185473
Contact Email	alexmobile4@gmail.com
	Project Details
Briefly describe your request for funds.	Victory Daycare Corp plans to hire a qualified teacher for early childhood education. The teacher will conduct classes in mathematics, language, and creative thinking. We need $1,500 to cover the teacher's services for three months.

Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	This project will help improve the cognitive and social skills of seven children in our daycare. It will prepare the children for school and help develop their creative thinking, which will contribute to their future academic success.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	We collaborate with local educational institutions and child development organizations to ensure comprehensive development for our 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.	We received funding in 2024 to hire a teacher, which helped us provide daily learning activities for children ages 14 months to 5 years, improving early literacy and development.

Please upload the annual operating budget for your organization.

annual_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.

victory_daycare_letter.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?	No

Additional Funding

SMCF Budget Worksheet 2.xlsx

Please provide a brief narrative for your budget and funding sources for this project. If you don't receive your full grant request, will you still be able to run the project?	The project fully depends on the grant as there are no other sources of funding.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.		
Item	**Cost**	**Notes (optional)**
Teacher	$ 500.00	Payment for 1 month of services
Teacher	$ 500.00	Payment for 2 month of services
Teacher	$ 500.00	Payment for 3 month of services
Total budget for this PROJECT:	$ 1,500.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	No additional source	0	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			

Income

Source of Income	Amount (USD)
Tuition Fees	$7,000
Total Income	**$7,000**

Expenses

Personnel

Category	Amount (USD)
Salaries and Wages	$500
Total Personnel	**$500**

Operations

Category	Amount (USD)
Rent	$3,590
Utilities	$500
Maintenance and Repairs	$500
Meals	$1500
Total Operations	**$6,090**

Program Expenses

Category	Amount (USD)
Educational Materials	$100
Classroom Supplies	$200
Special Programs/Activities	$100
Total Program Expenses	**$400**

Total Expenses

	Amount (USD)
Total Personnel	$500
Total Operations	$6,090
Total Program Expenses	$400
Total Expenses	**$6,990**

Net Income

	Amount (USD)
Total Income	$7,000
Total Expenses	$6,990
Net Income	**$10**

Write Out Loud

Let us read you a story!

June 27, 2025

San Marcos Community Foundation
City of San Marcos
1 Civic Center Drive
San Marcos, CA 92069

Dear San Marcos Community Foundation Board,

Write Out Loud has been delighted to provide Kamishibai performances in the San Marcos Library this past year, with funds provided by the San Marcos Community Foundation. The response has been overwhelming, with large audiences of enthusiastic children and parents.

Write Out Loud's Board is wholeheartedly in favor of applying, in this new funding cycle, for support from the San Marcos Community Foundation, enabling us to continue to bring this unique form of Japanese storytelling to even more young people in the San Marcos community.

We hope you will look favorably upon our request.

Sincerely,

Linda Spuck
Board President, Write Out Loud

Title

Write Out Loud - Providing Kamishibai, a unique form of storytelling, for children, adults and seniors.

06/30/2025

id. 50952308

by **Laurel Withers** in **San Marcos Community Foundation**
on behalf of **Write Out Loud**
lawithers8@gmail.com

Original Submission

06/30/2025

Score	n/a
	General Project Information
Please enter your organization's name and project name.	Write Out Loud - Providing Kamishibai, a unique form of storytelling, for children, adults and seniors.
Are you applying for the Mini Grant or the Regular Grant?	Regular Grant ($1,500 - $10,000)
Project Name	Kamishibai
Project Start Date	9/1/2025
Project End Date	8/31/2026
Date by Which Funds Will Be Expended:	8/31/2026
Total Number of People Served by this Project	15000
Total Number of People Served by this Project in San Marcos Only	900
Grant Amount Requested	2500
	Organization Details

Organization Name	Write Out Loud
Organization Street Address	3640 Alabama Street
Organization City	San Diego
Organization State	CA
Organization Zip Code	92104-4006
Organization Website	www.writeoutloudsd.com
Organization's EIN	23-7257065 200 Write Out Loud b2493f3b-3f56-4080-8f2e-8ee23a10670a 3640 ALABAMA ST SAN DIEGO CA 92104 This organization was not included in the Office of Foreign Assets Control Specially Designated Nationals(SDN) list. true false 2025-06-10T00:00:00 2025-06-30T00:00:00 501(c)(3) Public Charity A public charity (50% deductibility limitation). Section 509(a)(2) organization 2025-06-10T00:00:00 1973 02
	Contact Information
Contact First Name	Veronica
Contact Last Name	Murphy
Contact Title	Artistic Diretor
Contact Phone	+16199448953
Contact Email	writeoutloudsd@gmail.com
	Project Details

Briefly describe your request for funds.	Write Out Loud (WOL) is requesting a Regular Grant to support one of its most popular educational literary programs, offered to the San Marcos community. *Kamishibai* is a Japanese tradition combining live storytelling with illustrations mounted in a miniature theatre. Illustrations are changed as the story unfolds, making it possible to see the images and experience the storytelling at the same time. *Kamishibai* holds children's attention, helping them focus and learn vocabulary, igniting curiosity and inspiring imagination, while simultaneously encouraging understanding and empathy for other cultures. *Kamishibai* will be presented in libraries and classrooms, and students will create their own stories to be presented to family, friends, and the community. WOL offers some *Kamishibai* stories in both Spanish and English, side by side, enhancing the experience for English language learners and giving primary grade students exposure to Spanish. Worksheets to support understanding of Spanish/English words used in the story are provided.
Briefly describe the significance of your request to the San Marcos community, including anticipated numbers served.	Storytelling is a powerful and unifying tradition. It engages the imagination, inspiring respect for others and tolerance of other cultures. Write Out Loud will: 1) present 20 *Kamishibai* performances at the San Marcos Library and in preschool and elementary classrooms in San Marcos, serving between 800-1,000 children. *Kamishibai* is an especially effective foundation for learning to read while capturing children's attention, helping them focus and comprehend vocabulary at a higher level than trying to read on their own. This interactive presentation ignites curiosity and inspires imagination while introducing a culturally distinctive art form.
Do you collaborate with other organizations to achieve your mission? If so, briefly describe those partnerships highlighting any that are located in or serve San Marcos residents.	WOL's long history of partnering with SD County school districts and county libraries, including San Marcos Library and High Tech Elementary, brings *Kamishibai* to approximately 15,000 people annually.

Has your organization received funding from the San Marcos Community Foundation in the past? If yes, please briefly describe the most recent project which received funding and the outcomes you achieved. If you have not received funding in the past, you can leave this section blank.	Yes which enabled us to provide Kamishibai at San Marcos library on ten occasions through April 2025 for a typical audience of 50 children & parents each visit, introducing a new form of storytelling.
Please provide a detailed narrative of your organization's mission and impact to the community. Include details such as strategic objectives, milestone achievements, and testimonials.	Founded in 2007, Write Out Loud (WOL) is the only organization of its kind in San Diego County (and perhaps in the country) that offers literary readings for all ages, from toddlers to seniors, as well as an interactive literary festival and many literary-based educational programs. Through the prism of reading literature aloud, storytelling, page to stage theatre and promoting original writing, Write Out Loud succeeds in its mission to inspire, challenge and entertain through literature. **Our Work:** *KAMISHIBAI* (Japanese storytelling form) presenting international folktales and Japanese incarceration stories in classrooms and libraries; *RIPPLES FROM WALDEN POND* (one-man play about Henry David Thoreau and his ideas) presented in schools and libraries; *STORIES FOR SENIORS* (literature read aloud to seniors) in assisted living, memory care and senior centers; *SENIOR READERS THEATRE* provides opportunities for seniors to serve as readers; *POETRY OUT LOUD* (regional coordinator for national poetry recitation competition); and two programs designed to give youth a voice: *READ IMAGINE CREATE* (encourages students to create a personal expression of their experience with a specific work of literature) via free books and visual art and writing workshops; *LET YOUR VOICE BE HEARD* (poetry writing initiative) K-12 grade students compose original works of poetry in any form (e.g. sonnet, blank verse, haiku) via poetry writing workshops; poetry performance event and poetry displays in neighborhoods. These programs are typically offered at no cost to the school/venue/participant. WOL's ticketed events include: *STORY CONCERTS* (short stories and poetry read aloud) presented six+ times a year for adults; and POEFEST (literature of the macabre) fully staged interactive performances for families each October since 2018. In March of 2020, in response to the lockdown mandated by the Covid-19 pandemic, WOL launched LISTEN TO THIS, recording and distributing via the internet, short stories and poetry, every day, through July 2022, to 3,000+ people in San Diego and across the country who were unable to be out and about - many of whom were alone and isolated. Also, during the pandemic, WOL and three partner organizations produced a SAN DIEGO DACAMERON PROJECT, inviting original stories about pandemic experiences from county residents. Entries were adjudicated, all made

available on partner websites, the top ten were videotaped and live streamed at a public (virtual) event (viewed internationally), and the top 100 entries were published in an anthology.

Kamishibai (translation: paper theatre) captures students attention and sparks imagination while introducing a culturally distinctive art form. Presented in libraries, parks, pre-schools, senior centers, classrooms, etc. in culturally diverse neighborhoods, Kamishibai primarily serves young children (age 1-12) with international folktales, some in Spanish.

Write Out Loud has received positive feedback about the impact of Kamishibai:

Walter, aka Grandpa Grumpy, is an amazing storyteller. Not only does he tell his stories here in Descanso with great enthusiasm, but he engages with the children so well that they cannot help but stay enthralled with everything he is saying. Anyone that is privileged enough to see Walter perform Kamishibai is always in for a wonderful treat.

The Kamishibai Storybox is greatly appreciated at the Pine Valley Library, introducing our community to the origins of Kamishibai storytelling from Japan. Kamishibai offers a unique and captivating way to share stories which many have never seen before, and our community has embraced it wholeheartedly.

Each month, families look forward to this special story time, led by our beloved storyteller affectionately known as "Grandpa Grumpy." His engaging performances and vibrant storytelling style have made him a local favorite. Children are especially drawn to the colorful illustrations which bring each tale to life.

Parent Comments:

"My son has enjoyed the Kamishibai Storybox so much that we're making our own theatre box at home. He's even creating his own story and drawing the pictures."

"I heard all about the Kamishibai Storybox from one of the other moms. I heard it was great and we're not missing the next one. When does he come next?"

It has been a wonderful experience, we're very thankful for Walter and Write Out Loud for bringing their special storytelling, Kamishibai, to the community of Potrero! Write Out Loud's performance helped create an exciting celebration for Día de los Niños.

~Arianna Rossetti, Librarian II, Rural East County Mountain Region.

Discovered by one of WOL's founders researching literature to share with children, *Kamishibai* is now one of WOL's most popular programs and has grown exponentially. Its impact is seen through its steady expansion, regularly inspiring audiences. In 2016 WOL produced a Roald Dahl centenary celebration (partnering with the Dahl estate) using *Kamishibai* to present two Dahl stories (one about gun violence) in museums throughout Balboa Park. WOL has also created *Kamishibai* stories about Japanese

incarceration and civil liberties violations. At the request of teachers for American *Kamishibai* stories, WOL has adapted Native and African American folk tales to the *Kamishibai* form.

Write Out Loud is so committed to this art form that it launched the World *Kamishibai* Forum in 2020 in partnership with two world-renowned *Kamishibai* scholars, Donna Tamaki and Tara McGowan. Funded by the Japan Foundation, the *World Kamishibai* Forum virtual workshops are hosted 10 months a year, engaging 600+ *Kamishibai* artists from 52 countries on six continents. In February, 2025 WOL hosted the first in-person World Kamishibai Forum, including a day of international Kamishibai performers presenting in area classrooms, and two days of Kamishibai workshops for an audience from across the globe.

Write Out Loud received a 10 News Leadership Award; Veronica Murphy, WOL co-founder and Artistic Director received the California Teachers of English Award of Merit and the Deborah Salzer Excellence in Education Award.

Please upload any community letters or media in support of this project.

Kamishibai_Support_LTR_July_2024.pdf

Please upload the annual operating budget for your organization.

Operating_Budget_2025_WOL.pdf

Please upload your most recent year-end audited financial statements, including any management letters associated with the audit.

StatementofActivity2024.pdf

Please attach the first two pages of your Federal 990.

2024_IRS_990_Write_Out_Loud_pg_1-2.pdf

Please upload a letter, signed by your organization's president or authorized officer on this application, supporting the submission of this grant.

WOL_letter_to_SM_Fdtn_June_2025.pdf

	Funding
Budget Worksheet	**San Marcos Community Foundation - Budget Worksheet.xlsx**
Project Budget Total	57100
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?	The San Marcos portion of the budget is $2,500. The level of San Marcos programming is scalable based on funding. WOL’s financials are not audited due to the organization’s small size.

Provide an itemized list of expenses for this project. Please ensure the totals are calculated correctly.			
Item	**Cost**		**Notes (optional)**
Program Coordinator, 20 hours/month @ $25/hour	$	6,000.00	
Storytellers, 40 performances per month @ $100 each	$	48,000.00	
MIleage, Storytellers travel to schools, libraries, etc.	$	3,100.00	
Total budget for this PROJECT:	$	57,100.00	

	Source Name	Amount	C / CD / P
Additional Funding Source 1	Conrad Prebys Foundation	$ 7,000.00	C
Additional Funding Source 2	Kiwanis of San Diego	$ 5,000.00	C
Additional Funding Source 3	City of San Diego	$ 10,000.00	P
Additional Funding Source 4	Other foundations	$ 15,000.00	p
Additional Funding Source 5	Private individuals	$ 17,600.00	p
Additional Funding Source 6			
Additional Funding Source 7			
Additional Funding Source 8			
Additional Funding Source 9			
Additional Funding Source 10			

Write Out Loud
2025 OPERATING BUDGET

REVENUE		
Board Donations	12,000	
Corporate Donations	2,000	
Foundation Donations	48,000	
Gov'tDonations	62,000	
Individual Donations	55,000	
Fee for Service	2,000	
Ticket Sales	34,000	
Fundraising Events	12,000	
TOTAL REVENUE	**227,000**	
EXPENDITURES		
Advertising		2,500
Auto		200
Bank Charges		400
Books		32,000
Commissions & Fees		200
Costume		1,000
Dues & Subscriptions		400
Food for Events		400

Write Out Loud
2025 OPERATING BUDGET

Insurance	10,000
Internet & Website	3,000
IT (Software/Hardware)	2,000
Meals & Entertainment	200
Mileage	2,600
Actors	25,000
Administrative Asst.	5,000
Artistic Director	27,000
Authors	500
Designers	1,000
Directors	2,000
Executive Director	22,000
Grant Writer	15,000
Judges	1,000
Musicians	600
Program Admin	7,000
Teaching Artists	7,000
Technician	5,500
Translators	200
Employer Payroll Taxes	11,000
Payroll Processing Fee	2,200
Postage & Delivery	600

Write Out Loud
2025 OPERATING BUDGET

Prizes	1,200
Accounting & Tax Prep	6,500
Graphic Design	3,500
Photographer	900
Public Relations/Marketing	9,000
Videographer	1,000
Rent/Lease Admin (POBox)	250
Rent/Lease Program	7,000
Repair & Maintenance	1,300
Royalties	300
Stationery & Printing	3,500
Supplies	1,600
Tax & Licenses	75
Telephone & Utilities	1,000
Travel	800
WePay & Square Fees	1,100
TOTAL EXPENDITURES	**226,525**

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , 2024, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: WRITE OUT LOUD
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 3640 ALABAMA STREET
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: SAN DIEGO, CA 92104-4006

D Employer identification number: 23-7257065

E Telephone number: (619)297-8953

G Gross receipts: $ 265,599

F Name and address of principal officer: LINDA SPUCK
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: HTTP://WRITEOUTLOUDSD.COM

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2007

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: READING LITERATURE ALOUD TO ALL AGES

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	6
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 2024 (Part V, line 2a)	5	29
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)		241,462
9	Program service revenue (Part VIII, line 2g)		23,387
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		750
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		265,599

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		120,881
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 17,400		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		127,350
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		248,231
19	Revenue less expenses. Subtract line 18 from line 12		17,368

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	53,432	71,245
21	Total liabilities (Part X, line 26)		100
22	Net assets or fund balances. Subtract line 21 from line 20	53,432	71,145

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

WALTER RITTER
Signature of officer — Date

WALTER RITTER, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Craig Fortin		05-15-2025		XXXXX7512

Firm's name: Fortin & Associates, LLC — Firm's EIN:
Firm's address: PO Box 500033, San Diego CA 92150 — Phone no. 619-890-8866

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2024)

EEA

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Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

READING LITERATURE ALOUD TO ALL AGES

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☐ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☐ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 55,277 including grants of $) (Revenue $ 16,345)

READ IMAGINE CREATE RE-IMAGINE THE IMAGES AND THEMES AND CREATE A PROJECT IN A MEDIUM IMPORTANT TO THEM

4b (Code:) (Expenses $ 30,187 including grants of $) (Revenue $ 4,842)

ALL OTHERS

4c (Code:) (Expenses $ 26,826 including grants of $ 750) (Revenue $ 650)

STORY BOX PRESENT ILLUSTRATED STORIES TO YOUNGSTERS IN CLASSROOM AND LIBRARIES

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 112,290

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Statement of Activity

WRITE OUT LOUD (TS)

January-December, 2024

DISTRIBUTION ACCOUNT	TOTAL
Income	
Donations, Board Member	8,607.50
Donations, Corporations	500.00
Donations, Foundations	131,160.00
Donations, Government	55,484.90
Donations, Individual	44,609.44
Fee for Service Revenue	1,550.00
Grants, Foundations	750.00
Ticket Sales	21,836.68
Total for Income	**$264,498.52**
Cost of Goods Sold	
Gross Profit	**$264,498.52**
Expenses	
Advertising	1,758.00
Bank Charges	342.01
Books	34,261.21
Dues & Subscriptions	482.80
Food For Events	287.19
Insurance	12,761.00
Internet & Website	5,886.02
IT (Software&Hardware Expnsd)	3,899.69
Mileage	2,782.71
Office Expenses	144.92
Performance & Productions	0
Actors (PP)	3,925.00
Musicians (PP)	350.00
Teaching Artist (PP)	3,375.00
Technician (PP)	5,450.00
Total for Performance & Productions	**$13,100.00**
Personnel Expenses	0
Employer Payroll Taxes	10,444.89
Payroll Processing Fees	1,938.00
Salaries-Administrative	0
Admin & Clerical	6,819.81
Artistic Director	31,915.00
Executive Director	26,000.00
Total for Salaries-Administrative	**$64,734.81**

Statement of Activity

WRITE OUT LOUD (TS)

January-December, 2024

DISTRIBUTION ACCOUNT	TOTAL
Wages-Performance&Productions	0
Actors	22,210.00
Author	250.00
Costumes	700.00
Director	4,150.00
GeneralAdmin	3,568.75
Judging	1,885.00
ProgramAdmin	8,687.50
Teaching Artist	4,100.00
Technician	150.00
Total for Wages-Performance&Productions	**$45,701.25**
Total for Personnel Expenses	**$122,818.95**
Postage & Delivery	820.84
Prizes	1,075.00
Professional Fees	0
Accounting & Tax	3,840.00
Grantwriting	17,400.00
Graphics	3,595.00
Photographer	600.00
Public Relations	6,000.00
Total for Professional Fees	**$31,435.00**
Rent or Lease - Admin	240.00
Rent or Lease - Performance	6,200.00
Repair & Maintenance	1,689.19
Square Fees	7.30
Stationery & Printing	4,174.36
Supplies	1,064.75
Taxes & Licenses	75.00
Travel	1,500.00
WePay Fees	1,079.94
Total for Expenses	**$247,885.88**
Net Operating Income	**$16,612.64**
Other Income	
Other Expenses	
Net Other Income	**0**
Net Income	**$16,612.64**

July 26, 2024

Write Out Loud

2358 University Avenue #179

San Diego, CA 92104

Re: Alliance for California Traditional Arts – Living Cultures Grants

Dear Walter and Veronica,

I am delighted and honored to provide a letter of support for Write Out Loud's Kamishibai program.

I recently encountered your presentation of Kamishibai at the Japanese Friendship Garden in Balboa Park, and was pleased to learn of this traditional Japanese storytelling form that I had not previously been exposed to. Since then, I have been following you on social media and have been impressed by the amount of Kamishibai programming you do – it seems like you are everywhere!

As a retired family practice physician, I was fascinated by the response of the children as they watched, listened and reacted to the Kamishibai stories at the Doyle Elementary School International Festival. With so much going on all around them, the children seemed spellbound through story after story. I am proud that this vestige of Japanese culture has found a place in San Diego.

As you know, I am involved in several organizations that serve the local Asian American and Japanese American communities. I currently serve on the board of the San Diego chapter of the Japanese American Citizens League, am a member of the Japanese American Historical Society of San Diego, am a member of the Japanese Friendship Garden, and am a member of the Yokohama Sister City Society.

With Warm Regards,

Mitsuo Tomita, M.D.

8569 Aspect Dr.

San Diego, CA 92108